Translation

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Consolidated Financial Results for the Nine Months of the Fiscal Year Ending December 31, 2026 (Under Japanese GAAP)

November 10, 2026

Company name: Sportsfield Co., Ltd.
Stock exchange listings: Tokyo Stock Exchange
Stock code: 7080
URL: https://www.sports-f.co.jp/
Representative: Katsushi Shinozaki, Representative Director
Contact: Koichiro Kameda, Senior Executive Officer
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Scheduled date for dividend payment: -
Supplementary materials for financial summaries: Yes
Financial results briefing: None

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Nine Months of the Fiscal Year Ending December 31, 2026 (from January 01, 2026 to September 30, 2026)

(1) Consolidated operating results (Cumulative)

(Percentage indicate YoY changes)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2026	4,784	51.7	852	22.0	854	22.0	552	20.9
September 30, 2025	3,154	10.8	698	7.2	700	7.7	457	10.4

(Note) Comprehensive income 2026 third quarter of fiscal year ending December 552 million yen (20.9 %) 2025 third quarter of fiscal year ending December 457 million yen (10.4 %)

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	75.33	74.49
September 30, 2025	62.62	61.59

(2) Consolidated financial positions

	Total assets	Equity	Equity to total assets ratio
As of	Million yen	Million yen	%
September 30, 2026	4,179	2,828	67.7
December 31, 2025	3,885	2,429	62.5

(Reference) Owner's equity Third quarter of fiscal year ending December 2026 2,828 million yen Fiscal year ending December 2025 2,429 million yen

2. Cash dividends

	Annual dividends per share				
	End of the first quarter	End of the second quarter	End of the third quarter	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	-	0.00	-	21.00	21.00
Fiscal year ending December 31, 2026	-	0.00	-		
Fiscal year ending December 31, 2026 (Forecast)				23.00	23.00

(Note) Whether there has been any revision to the most recently announced dividend forecast: None

3. Consolidated Earnings Forecasts for the Fiscal Year Ending December 31, 2026 (from January 01, 2026 to December 31, 2026)

(Percentages indicate YoY changes)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Fiscal year ending December 31, 2026	6,470	35.2	1,300	20.7	1,300	20.3	845	8.0	115.70

(Note) Correction of financial forecast from the most recent financial forecast : None

※ Notes

(1) Significant changes in the scope of consolidation during the period : None

(2) Applying of specific accounting of the consolidated quarterly financial statements : None

(3) Changes in accounting policies, Changes in accounting estimates, Retrospective restatement

(i) Changes in accounting policies based on revisions of accounting standard	: None
(ii) Changes in accounting policies other than (i)	: None
(iii) Changes in accounting estimates	: None
(iv) Retrospective restatement	: None

(4) Number of shares issued (Common stock)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2026	7,504,960 shares
As of December 31, 2025	7,482,240 shares

(ii) Number of treasury shares at the end of the period

As of September 30, 2026	149,996 shares
As of December 31, 2025	149,996 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended September 30, 2026	7,337,317 shares
Nine months ended September 30, 2025	7,300,037 shares

※ Review of attached consolidated quarterly financial statements by a certified public accountant or an audit firm : None

※ Explanation regarding the proper use of Forecasts and other special notes

The forward-looking statements, including the forecasts of operating results, contained in this material are based on information currently available to the Company and certain assumptions that the Company deems reasonable, and are not intended to constitute a commitment by the Company that such forecasts will be achieved. Actual operating results, etc., may differ significantly due to various factors.

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1.Qualitative information regarding the Current quarterly financial results

(1) Explanation regarding Operating results

Statements regarding the future are based on judgments made as of the end of the Current quarterly consolidated accounting period.

For the nine months ended September 30, 2026, Japan's economy is expected to see a gradual recovery supported by improvements in the employment and income environment and the effects of various policies; however, the situation continues to require vigilance regarding the impact of the situation in the Middle East, natural disasters, and fluctuations in financial and capital markets. In the human resources services industry, the active job openings-to-applicants ratio remained firm at 1.19 times in September 2026. In addition, in the retail sales business that handles sports-related products, the rate of participation in sports activities aimed at improving individual health and quality of life has remained firm amid the continued progress of selective consumption due to rising prices.

Against this backdrop, under the management philosophy of "pursuing the material and spiritual happiness of all employees while demonstrating the potential of sports in various fields and contributing to the development of individuals, corporations, local communities, and Japan," our Group has worked to connect Sports Human Capital (※1) with the optimal companies so that they can leverage the qualities they have cultivated through sports and shine in the field of business outside of competition.

(*1. Sports Human Capital who have acquired high value sought by society and companies through their dedication to sports. For new graduates, this refers to current university athletic club students, those with experience in university sports circles, high school sports clubs, or club teams. For graduates, this includes those from athletic backgrounds as well as working adults who have experience dedicating themselves to sports, including current athletes.)

Furthermore, following LINDSPORTS Co., Ltd. becoming a consolidated subsidiary on October 1, 2025, the method of classifying business segments was reviewed, and the reportable segments have been changed from the previous "Sports Human Capital Recruitment Support Business" to two segments by adding the "Sports Equipment Planning and Sales Business." Due to this change, comparative analysis with the previous corresponding period has not been conducted for the "Sports Equipment Planning and Sales Business," as segment information for the previous corresponding period does not exist.

The status by segment is as follows.

(Sports Human Capital Recruitment Support Business)

・Event Business for New Graduates

Net sales for the Current third-quarter consolidated cumulative period for events for new graduates amounted to 1,224,511 thousand yen (up 5.1% YoY), exceeding the results for the previous corresponding period and reaching a record high. Net sales are progressing as planned due to an increase in the unit price per exhibition. The number of events held exceeded the results for the previous corresponding period, owing to an increase in the number of in-person and small- and medium-sized events held. The number of sales slots is progressing as planned, taking into consideration the earlier start of job-hunting activities and the optimization of event quality and supply and demand. Orders for events for the graduating class of 2028 are progressing at a level 2.7% higher YoY, exceeding the results for events for the graduating class of 2027.

・Recruitment Services for New Graduates

Net sales for the Current third-quarter consolidated cumulative period in new graduate talent placement amounted to 1,268,775 thousand yen (up 23.1% YoY), reaching a record high. The cumulative number of registered users of Sponavi for the Class of 2027 exceeded the results for the same period of the previous year as of the end of September of the year preceding graduation. The number of unique students introduced for the Class of 2027 (the number of non-duplicated students introduced to companies) increased YoY, and the number of unique companies introduced (the number of non-duplicated companies introduced to students) also exceeded the results for the same period of the previous year by capturing strong demand from companies for new graduate recruitment. In addition, the cumulative number of registered users of Spochalle for the Class of 2027 continued to exceed the results for the same period of the previous year, contributing to an increase in Net sales in new graduate talent placement.

・Recruitment Services for Young and Mid-career Talent

Net sales for the Current third-quarter consolidated cumulative period in the recruitment of talent for graduates who have already completed their studies were 908,865 thousand yen (up 10.3% YoY), exceeding the results for the same period of the previous year and reaching a record high. While securing effective registrants through enhanced targeting advertising, the number of new registrants exceeded the results for the same period of the previous year. The number of unique referred talent (the number of non-duplicated talent introduced

to companies) exceeded the results for the same period of the previous year. Although the number of unique companies to which talent was introduced was slightly below the results for the same period of the previous year, it remained at a high level. The number of placements for recruitment projects from Spojoba, a job and career-change information site specializing in sports-related companies, exceeded the results for the same period of the previous year, contributing to the increase in Net sales from the recruitment of talent for graduates who have already completed their studies.

(Sports Equipment Planning and Sales Business)

Net sales for the Current third-quarter consolidated cumulative period amounted to 1,206,625 thousand yen, maintaining steady sales and contributing to boosting the performance of the Group as a whole. The integration process (PMI) is also progressing as planned, and the establishment of a framework for maximizing Group synergies, including cross-selling and upselling with existing businesses, is progressing smoothly.

Regarding Cost of sales, it increased YoY due to the increase in the number of events held and event costs for new graduates, material costs for sponsor services, and the recording of Merchandise costs in the sports goods planning and sales business. With respect to Operating profit and Ordinary profit, although Selling, general and administrative expenses increased due to investments for growth, the effect of increased revenue exceeded these increases, and profits exceeded the results for the same period of the Previous year. Personnel expenses increased compared with the same period of the Previous year due to the joining of new graduates and mid-career hires to strengthen the personnel structure, as well as the consolidation of LINDSPORTS Co., Ltd. Rent expenses on land and buildings increased compared with the same period of the Previous year due to the expansion of existing office space, among other factors. Advertising expenses increased compared with the same period of the Previous year due to investments to further acquire registrants for Spochalle, Sponavi Career and Spojoba, among others. Other selling, general and administrative expenses increased compared with the same period of the Previous year due to the amortization of Goodwill and other items related to LINDSPORTS Co., Ltd., as well as increased various expenses associated with the increase in group personnel.

As a result, Net sales for the Current third-quarter consolidated cumulative period were 4,784,146 thousand yen (up 51.7% YoY), Operating profit was 852,710 thousand yen (up 22.0% YoY), Ordinary profit was 854,363 thousand yen (up 22.0% YoY), and Profit attributable to owners of parent was 552,725 thousand yen (up 20.9% YoY).

(2) Description concerning Financial positions

(Assets)

As of the end of the Current third-quarter consolidated accounting period, total Assets amounted to 4,179,360 thousand yen, an increase of 294,332 thousand yen compared with the end of the Previous consolidated fiscal year. This was mainly due to an increase of 262,363 thousand yen in Current assets accompanying an increase in Cash and deposits.

(Liabilities)

At the end of the Current third-quarter consolidated accounting period, Liabilities amounted to 1,350,654 thousand yen, a decrease of 104,619 thousand yen compared with the end of the Previous consolidated fiscal year. This was mainly due to a decrease of 70,745 thousand yen in Current liabilities accompanying a decrease in Income taxes payable, and a decrease of 33,874 thousand yen in Non-current liabilities accompanying a decrease in Long-term borrowings.

(Net assets)

As of the end of the Current third-quarter consolidated accounting period, Net assets amounted to 2,828,705 thousand yen, an increase of 398,952 thousand yen compared with the end of the Previous consolidated fiscal year. This was mainly due to an increase of 398,748 thousand yen in Retained earnings.

(3) Explanation regarding consolidated forecasts and other forward-looking information

There are no changes to the full-year Forecasts for the fiscal year ending December 2026 from the forecast figures announced on February 13, 2026. Net sales for the Current third-quarter consolidated cumulative period exceeded the results for the same period of the previous year, reaching a record high. However, in light of the continued need to pay attention to the impact of the situation in the Middle East and fluctuations in the financial and capital markets on the outlook, we have left the full-year Forecasts for the fiscal year ending December 2026 unchanged. The Forecasts stated above are based on information available at the present time, and actual results, etc. may differ from the forecast figures due to various factors.

2.Quarterly Consolidated Financial Statements and Major Notes

(1) Quarterly consolidated Balance sheet

(Unit: Thousands of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposit	1,778,220	2,152,812
Accounts receivable - trade	681,021	509,017
Merchandise	552,167	596,397
Other	101,135	115,862
Allowance for doubtful accounts	(2,506)	(1,686)
Total current asset	3,110,038	3,372,402
Non-current assets		
Property, plant, and equipment		
Facilities attached to buildings	266,222	287,054
Tools, furniture and fixtures	135,306	149,007
Accumulated depreciation	(171,822)	(203,114)
Total property, plant and equipment, net	229,706	232,947
Intangible assets		
Goodwill	188,771	174,250
Customer-related intangible assets	35,436	28,349
Total Intangible assets	224,207	202,599
Investments Other assets		
Leasehold deposits	203,291	210,509
Deferred tax assets	106,310	150,569
Other	11,472	10,331
Investment Other assets total	321,074	371,410
Total non-current assets	774,988	806,957
Total assets	3,885,027	4,179,360

(Unit: Thousands of yen)

	As of December 31, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Trade payables	39,383	26,431
Current portion of long-term borrowings	115,082	55,630
Accounts payable	90,686	126,174
Accrued expenses	174,272	168,527
Refund Liabilities	90,677	101,030
Income taxes payable	242,281	140,297
Accrued consumption taxes	105,159	83,844
Provision for bonuses	69,653	145,550
Other	114,866	123,833
Total current liabilities	1,042,065	971,319
Non-current liabilities		
Long-term borrowings	253,806	214,020
Asset retirement obligations	117,634	123,269
Other	41,769	42,045
Total non-current liabilities	413,209	379,335
Total liabilities	1,455,274	1,350,654
Net assets		
Shareholders' equity		
Share capital	93,742	93,844
Capital surplus	83,442	83,544
Retained earnings	2,352,938	2,751,687
Treasury shares	(100,370)	(100,370)
Total shareholders' equity	2,429,752	2,828,705
Total net assets	2,429,752	2,828,705
Liabilities and net assets total	3,885,027	4,179,360

(2) Quarterly consolidated Statement of income and quarterly consolidated Statement of comprehensive income

Quarterly consolidated Statement of income

Third-quarter consolidated cumulative period

(Unit: Thousands of yen)

	Previous third-quarter consolidated cumulative period (For the nine months ended September 30, 2025)	For the nine months ended September 30, 2026
Revenue	3,154,640	4,784,146
Cost of sales	140,795	952,309
Gross profit	3,013,845	3,831,837
Selling, general and administrative expenses	2,314,918	2,979,127
Operating profit	698,927	852,710
Non-operating income		
Interest income	2,790	5,239
Dividend income	0	1
Proceeds from miscellaneous income	18	1,443
Total non-operating income	2,808	6,683
Non-operating expenses		
Interest expense	1,076	3,340
Miscellaneous losses	-	1,691
Other	261	-
Total non-operating expenses	1,337	5,031
Ordinary profit	700,398	854,363
Income before income taxes Net income	700,398	854,363
Income taxes - current	306,446	345,897
Income taxes - deferred	(63,165)	(44,259)
Income taxes total	243,281	301,637
Net income	457,117	552,725
Net income attributable to non-controlling interests	-	-
Profit attributable to owners of parent	457,117	552,725

Quarterly consolidated Statement of comprehensive income

Third-quarter consolidated cumulative period

(Unit: Thousands of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Net income	457,117	552,725
Other comprehensive income (loss), net of tax		
Other comprehensive income, net of tax	-	-
Comprehensive income	457,117	552,725
Comprehensive income attributable to		
Quarterly Comprehensive income attributable to owners of parent	457,117	552,725
Quarterly comprehensive income attributable to non-controlling interests	-	-

(3) Notes to Quarterly Consolidated Financial Statements

(Notes on Going Concern Assumption)

Not applicable.

(Notes in cases where there were significant changes in the amount of Shareholders' equity)

Not applicable.

(Business Combinations, etc.)

Finalization of provisional accounting treatment for business combinations

Regarding the business combination with LINDSPORTS Co., Ltd. conducted on October 1, 2025, provisional accounting treatment was applied in the Previous consolidated fiscal year, but was finalized in the Current interim consolidated accounting period.

With the finalization of this provisional accounting treatment, a review of the initial allocation of the acquisition cost has been reflected in the comparative information included in the quarterly consolidated financial statements for the Current third-quarter consolidated accounting period, and a portion of the amount recorded as「Goodwill」 has been reclassified to「Customer-related intangible assets」. As a result, the provisionally calculated amount of Goodwill, 218,018 thousand yen, decreased by 24,406 thousand yen to 193,611 thousand yen, while Customer-related intangible assets and Deferred tax liabilities increased by 37,799 thousand yen and 13,392 thousand yen, respectively. In addition, as of the end of the previous consolidated fiscal year, Goodwill decreased by 23,796 thousand yen, Deferred tax assets decreased by 12,555 thousand yen, and Retained earnings decreased by 915 thousand yen, respectively, while Customer-related intangible assets increased by 35,436 thousand yen.

In addition, the amortization period for Goodwill is 10 years, and that for Customer-related intangible assets is 4 years.

(Revenue Recognition)

Information disaggregating Revenue from contracts with customers is as described in “Notes (Segment Information, etc.).”

(Notes on segment information, etc.)

[Segment Information]

I For the nine months ended September 30, 2025

1. Information on Net sales, profit or loss, and disaggregated revenue information by reporting segment

(Unit: Thousands of yen)

	Reporting segments			Adjustment amount	Quarterly consolidated Statement of income recognition
	Sports Human Capital Recruitment Support Business	Sports Equipment Planning and Sales Business	Total		
Revenue					
Events for new graduates Net sales	1,165,270	-	1,165,270	-	1,165,270
Recruitment Services for New Graduates Net sales	1,030,650	-	1,030,650	-	1,030,650
Recruitment Services for Young and Mid-career Talent Net sales	823,985	-	823,985	-	823,985
Merchandise Net sales	-	-	-	-	-
Other Net sales	134,734	-	134,734	-	134,734
Revenue from contracts with customers	3,154,640	-	3,154,640	-	3,154,640
Other revenue	-	-	-	-	-
Net sales to external customers	3,154,640	-	3,154,640	-	3,154,640
Internal Net sales between segments	-	-	-	-	-
Total	3,154,640	-	3,154,640	-	3,154,640
Segment profit	698,927	-	698,927	-	698,927

2. Information regarding Impairment losses on Non-current assets or Goodwill, etc. by reportable segment

Not applicable.

II For the nine months ended September 30, 2026

1. Information on Net sales, profit or loss, and disaggregated revenue by reporting segment

(Unit: Thousands of yen)

	Reporting segments			Adjustment amount	Recording in the quarterly consolidated Statement of income
	Sports Human Capital Recruitment Support Business	Sports Equipment Planning and Sales Business	Total		
Revenue					
Events for new graduates Net sales	1,224,511	-	1,224,511	-	1,224,511
Recruitment Services for New Graduates Net sales	1,268,775	-	1,268,775	-	1,268,775
Recruitment Services for Young and Mid-career Talent Net sales	908,865	-	908,865	-	908,865
Merchandise sales Net sales	-	1,206,625	1,206,625	-	1,206,625
Other Net sales	175,367	-	175,367	-	175,367
Revenue from contracts with customers	3,577,520	1,206,625	4,784,146	-	4,784,146
Other revenue	-	-	-	-	-
Net sales to external customers	3,577,520	1,206,625	4,784,146	-	4,784,146
Internal Net sales between segments	-	5,942	5,942	(5,942)	-
Total	3,577,520	1,212,568	4,790,089	(5,942)	4,784,146
Segment profit	767,534	85,919	853,453	(742)	852,710

(Note) 1. The adjustment to segment profit represents the elimination of inter-segment transactions.

2.Segment profit is reconciled with Operating profit in the quarterly consolidated Statement of income.

2. Matters concerning changes to reportable segments, etc.

Following LINDSPORTS Co., Ltd. becoming a consolidated subsidiary from the Previous consolidated fiscal year, the method of classifying business segments was reviewed, and “Sports Human Capital Recruitment Support Business” and “Sports Equipment Planning and Sales Business” have been added to the reportable segments.

Furthermore, segment information for the Previous third-quarter consolidated cumulative period has been prepared based on the revised classification method and is presented under “1. Information on Net sales, profit or loss, and disaggregated information on revenue by reportable segment” for the Previous third-quarter consolidated cumulative period.

3.Information on Impairment losses on Non-current assets or Goodwill, etc. by reporting segment

(Significant changes in the amount of Goodwill)

With respect to the business combination with LINDSPORTS Co., Ltd. conducted on October 1, 2025 in the “Sports Equipment Planning and Sales Business” segment, provisional accounting treatment had been applied in the previous consolidated fiscal year, but was finalized during the current interim consolidated accounting period. For details, please refer to “Finalization of Provisional Accounting Treatment for Business Combinations” under “Notes (Business Combinations, etc.).”

(Notes to Statement of cash flows)

The quarterly consolidated Statement of cash flows for the Current third-quarter consolidated cumulative period has not been prepared. In addition, Depreciation, amortization of Goodwill, and amortization of Customer-related intangible assets for the third-quarter consolidated cumulative period are as follows.

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Depreciation	26,271 thousand yen	31,266 thousand yen
Amortization of Goodwill	-	14,520 thousand yen
Customer-related intangible assets amortization amount	-	7,087 thousand yen