Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

July 14, 2026

Non-consolidated Financial Results for the Three Months Ended May 31, 2026 (Under Japanese GAAP)

Company name: SLD Entertainment Inc.
Listing: Tokyo Stock Exchange
Securities code: 3223
URL: http://www.sld-inc.com/
Representative: Jo Arimura President and Representative Director
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Non-consolidated financial results for the three months ended May 31, 2026 (from March 1, 2026 to May 31, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2026	878	(7.0)	24	(40.3)	25	(38.8)	23	(40.0)
May 31, 2025	945	0.2	40	(20.5)	40	(18.0)	39	(18.4)

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
May 31, 2026	10.07	-
May 31, 2025	20.25	-

(Note) Diluted earnings per share for the first quarter of the fiscal year ended February 2026 is not shown although potential shares exist, they have no dilutive effect.
Diluted earnings per share for the first quarter of the fiscal year ending February 2027 is not shown because there are no potential shares.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
May 31, 2026	1,008	543	53.9
February 28, 2026	1,007	552	54.8

Reference: Equity

As of May 31, 2026: ¥ 543 million
As of February 28, 2026: ¥ 552 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended February 28, 2026	-	0.00	-	0.00	0.00
Fiscal year ending February 28, 2027	-				
Fiscal year ending February 28, 2027 (Forecast)		-	-	-	-

Note: Revisions to the forecast of cash dividends most recently announced: None

Note: Breakdown of the first quarter dividend for the fiscal year ending February 28, 2027 :

Commemorative dividend - yen

Special dividend - yen

3. Non-consolidated financial result forecasts for the fiscal year ending February 28, 2027 (from March 1, 2026 to February 28, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	3,626	(0.8)	182	44.4	181	37.8	135	55.0	66.33

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: Yes

(2) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(3) Number of issued shares (common shares)

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

As of May 31, 2026	1,560,864 shares
As of February 28, 2026	1,560,864 shares

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

As of May 31, 2026	129 shares
As of February 28, 2026	129 shares

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

Three months ended May 31, 2026	1,560,735 shares
Three months ended May 31, 2025	1,560,735 shares

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, such as the financial forecast, provided in this material are based on information currently available to SLD Entertainment Inc. (“Company”) and certain assumptions that the Company believes are reasonable, and are not intended as a guarantee that the Company will achieve the same. In addition, actual results, including financial performance, may significantly differ due to various factors.

Dividend Payments for class share

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
(Class A preferred stock)	Yen	Yen	Yen	Yen	Yen
Fiscal year ended February 28, 2026	-	0.00	-	32,000.00	32,000.00
Fiscal year ending February 28, 2027	-				
Fiscal year ending February 28, 2027 (Forecast)		0.00	-	32,000.00	32,000.00

Quarterly Non-consolidated Financial Statements and Primary Notes

Quarterly Non-consolidated Balance Sheet

(Thousands of yen)

	As of February 28, 2026	As of May 31, 2026
Assets		
Current assets		
Cash and deposits	224,393	308,685
Accounts receivable - trade	296,207	258,397
Raw materials and supplies	24,231	21,894
Accounts receivable - other	24,093	6,594
Other	77,345	81,318
Total current assets	646,270	676,891
Non-current assets		
Property, plant and equipment		
Buildings	338,437	338,437
Accumulated depreciation	(292,661)	(295,516)
Buildings, net	45,776	42,921
Machinery and equipment	9,000	9,000
Accumulated depreciation	(8,999)	(8,999)
Machinery and equipment, net	0	0
Tools, furniture and fixtures	135,288	135,683
Accumulated depreciation	(112,669)	(115,264)
Tools, furniture and fixtures, net	22,618	20,419
Total property, plant and equipment	68,394	63,341
Intangible assets	21	21
Investments and other assets		
Investment securities	0	0
Deferred tax assets	58,071	58,071
Leasehold and guarantee deposits	232,530	208,807
Other	1,963	1,607
Total investments and other assets	292,565	268,487
Total non-current assets	360,981	331,849
Total assets	1,007,252	1,008,740

(Thousands of yen)

	As of February 28, 2026	As of May 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	92,157	76,951
Accounts payable - other	50,686	57,920
Accrued expenses	142,662	153,141
Deposits received	31,489	34,167
Income taxes payable	5,144	1,286
Asset retirement obligations	2,807	12,723
Other	43,145	51,596
Total current liabilities	368,093	387,785
Non-current liabilities		
Asset retirement obligations	82,772	73,059
Other	4,260	3,984
Total non-current liabilities	87,032	77,043
Total liabilities	455,126	464,829
Net assets		
Shareholders' equity		
Share capital	48,876	48,876
Capital surplus	351,808	351,808
Retained earnings	151,609	143,394
Treasury shares	(168)	(168)
Total shareholders' equity	552,125	543,911
Total net assets	552,125	543,911
Total liabilities and net assets	1,007,252	1,008,740

Quarterly Non-consolidated Statement of Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended May 31, 2025	For the three months ended May 31, 2026
Net sales	945,257	878,774
Cost of sales	185,871	178,452
Gross profit	759,386	700,322
Selling, general and administrative expenses	718,442	675,884
Operating profit	40,943	24,437
Non-operating income		
Interest income	0	-
Subsidy income	-	300
Other	263	352
Total non-operating income	263	652
Non-operating expenses		
Interest expenses	222	-
Other	32	18
Total non-operating expenses	255	18
Ordinary profit	40,952	25,071
Profit before income taxes	40,952	25,071
Income taxes - current	1,286	1,286
Income taxes - deferred	-	-
Total income taxes	1,286	1,286
Profit	39,666	23,785