

FY2025 1H Financial Results Briefing Summary Version



SALA Corporation

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FY2025 1H (December–May) Financial Highlights

- Net sales increased due to increases in revenue in the Energy & Solutions business and other businesses.
- As for profit, operating profit increased due to the Energy & Solutions business and the Engineering & Maintenance business posting an increased profit.

Net sales

FY2025 1H

¥131.2 billion

Year-on-Year

¥1.2 billion [10.4%]

Operating profit

FY2025 1H

¥5.8 billion

Year-on-Year

¥900 million [20.4%]

Profit attributable to owners of parent

FY2025 1H

¥4.0 billion

Year-on-Year

¥(200) million [(5.9)%]

Full-Year Earnings Forecast - Net Sales by Segment

(Millions of yen)	First half			Full-year	
	FY2024 actual	FY2025 actual	Difference	FY2024 actual	FY2025 forecast
Energy & Solutions	64,326	68,010	3,683	119,502	124,000
Engineering & Maintenance	14,759	17,210	2,451	32,727	34,000
Housing	15,511	20,417	4,906	35,626	46,000
Car Life Support	8,030	9,006	976	17,111	21,000
Animal Health Care	13,067	12,376	(691)	25,523	28,000
Properties	2,263	3,279	1,015	8,131	8,200
Other & Adjustment	938	952	14	1,876	1,800
Unallocated amounts	118,897	131,253	12,356	240,498	263,000

Full-Year Earnings Forecast - Operating Profit by Segment

(Millions of yen)	First half			Full-year	
	FY2024 actual	FY2025 actual	Difference	FY2024 actual	FY2025 forecast
Energy & Solutions	3,998	5,080	1,081	2,966	3,500
Engineering & Maintenance	1,316	1,971	654	2,643	2,350
Housing	(180)	(56)	123	747	1,050
Car Life Support	(238)	(693)	(454)	64	50
Animal Health Care	170	(83)	(254)	138	300
Properties	6	(3)	(10)	405	450
Other & Adjustment	(184)	(327)	(143)	(656)	(500)
Unallocated amounts	4,889	5,886	997	6,308	7,200

Consolidated statement of income

(Millions of yen)	FY2025 1H actual	YoY change	% change	Full-year forecast
Net sales	<div>Record high</div> 131,253	12,356	10.4%	263,000
Operating profit	5,886	997	20.4%	7,200
Ordinary profit	5,732	(394)	(6.4)%	7,700
Profit attributable to owners of parent	4,051	(253)	(5.9)%	5,100
Basic earnings per share (yen)	63.12	(4.13)	—	79.47

(Reference) FY2025 1H (December–May) Financial Results - Financial Data (2)

Consolidated balance sheet

(Millions of yen)	FY2025 1H actual	YoY change	Main reasons for the change
Assets	209,080	6,799	<p>Main causes for the increase: cash and deposits of ¥3,464 million, property, plant and equipment of ¥2,404 million, intangible assets of ¥1,956 million, and merchandise and finished goods of ¥1,378 million</p> <p>Main causes for the decrease: notes and accounts receivable - trade, and contract assets of ¥1,983 million and other under current assets of ¥689 million</p>
Liabilities	120,670	4,007	<p>Main causes for the increase: long-term borrowings (including current portion) of ¥7,197 million, electronically recorded obligations - operating of ¥2,696 million, and other under current liabilities of ¥1,317 million</p> <p>Main causes for the decrease: notes and accounts payable - trade of ¥6,148 million and provision for bonuses of ¥1,059 million</p>
Net assets	88,410	2,791	<p>Main causes for the increase: retained earnings of ¥2,866 million (increased by ¥4,051 million due to recording of profit attributable to owners of parent, decreased by ¥1,122 million due to payment of dividends and decreased by ¥62 million due to change in scope of consolidation)</p>
Equity-to-asset ratio (%)	41.5	0.0 –	

(Reference) FY2025 1H (December–May) Financial Results - Financial Data (3)

Consolidated statement of cash flows

(Millions of yen)	FY2025 1H actual	YoY change	Main causes for the change
Cash flows from operating activities	6,507	856	<p>Main causes for the increase: profit before income taxes of ¥5,720 million, decrease in trade receivables of ¥3,320 million, depreciation of ¥3,199 million, and other, net under cash flows from operating activities of ¥726 million</p> <p>Main causes for the decrease: decrease in trade payables of ¥3,992 million, income taxes paid of ¥1,431 million, and decrease in provision for bonuses of ¥1,217 million</p>
Cash flows from investing activities	(7,499)	(1,508)	<p>Main causes for the increase: proceeds from collection of loans receivable of ¥471 million</p> <p>Main causes for the decrease: purchase of property, plant and equipment of ¥5,225 million, purchase of shares of subsidiaries resulting in change in scope of consolidation of ¥1,670 million, and purchase of intangible assets of ¥1,114 million</p>
Cash flows from financing activities	4,458	1,390	<p>Main causes for the increase: proceeds from long-term borrowings of ¥10,400 million</p> <p>Main causes for the decrease: repayments of long-term borrowings of ¥4,340 million, dividends paid of ¥1,117 million, and net decrease in short-term borrowings of ¥367 million</p>