



Summary of Non-consolidated Financial Results for the Nine Months Ended April 30, 2025 [Japanese GAAP]

June 10, 2025

Company name: SILVER LIFE CO., LTD.

Listing: Tokyo Stock Exchange

Securities code: 9262

URL: <https://www.silver-life.co.jp/>

Representative: Takahisa Shimizu

Inquiries: Hirokazu Masuyama

Telephone: +81-03)6300-5629

Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: None

President, CEO

Director, Administration Manager

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

1. Non-consolidated Financial Results for the Nine Months Ended April 30, 2025 (August 1, 2024 to April 30, 2025)

(1) Non-consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Net income	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
April 30, 2025	10,937	8.7	671	0.6	780	(5.1)	477	(5.7)
April 30, 2024	10,058	11.5	667	20.5	822	17.7	506	15.9

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
April 30, 2025	43.99	43.69
April 30, 2024	46.73	46.28

(2) Non-consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
April 30, 2025	10,157	6,739	66.4
July 31, 2024	9,875	6,423	65.1

(Reference) Equity: As of April 30, 2025: ¥ 6,739 million

As of July 31, 2024: ¥ 6,423 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended July 31, 2024	-	0.00	-	15.00	15.00
Fiscal year ending July 31, 2025	-	0.00	-		
Fiscal year ending July 31, 2025 (Forecast)				16.00	16.00

(Note) Revision to the forecast for dividends announced most recently: None

(Note) Breakdown of the 3rd quarter dividend for the fiscal year ending July 31, 2025 :

Commemorative dividend - yen
Special dividend - yen

3. Non-consolidated Financial Results Forecast for the Fiscal Year Ending July 31, 2025(August 1, 2024 to July 31, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Net income		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	14,500	7.0	850	10.6	1,030	6.7	700	4.8	64.53

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

(1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: None

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

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- 2) Changes in accounting policies due to other reasons: None
- 3) Changes in accounting estimates: None
- 4) Restatement: None

(3) Number of issued shares (common shares)

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

April 30, 2025: 10,868,400 shares
July 31, 2024: 10,860,400 shares

2) Number of treasury shares at the end of the period:

April 30, 2025: 422 shares
July 31, 2024: 422 shares

3) Average number of shares outstanding during the period:

Nine months ended April 30, 2025: 10,860,839 shares
Nine months ended April 30, 2024: 10,844,048 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

Quarterly Non-consolidated Financial Statements
Quarterly Non-consolidated Balance Sheets

(Thousands of yen)

	As of July 31, 2024	As of April 30, 2025
Assets		
Current assets		
Cash and deposits	1,265,092	1,367,450
Accounts receivable - trade	1,296,993	1,378,507
Merchandise and finished goods	417,266	404,465
Raw materials and supplies	112,768	123,867
Other	607,166	646,453
Allowance for doubtful accounts	(113,567)	(168,618)
Total current assets	3,585,719	3,752,126
Non-current assets		
Property, plant and equipment		
Buildings, net	3,107,932	3,055,105
Machinery and equipment, net	1,553,794	1,708,045
Construction in progress	76,932	73,815
Other, net	970,709	1,042,887
Total property, plant and equipment	5,709,367	5,879,853
Intangible assets	356,517	313,450
Investments and other assets		
Other	237,489	233,994
Allowance for doubtful accounts	(14,019)	(21,978)
Total investments and other assets	223,470	212,015
Total non-current assets	6,289,355	6,405,319
Total assets	9,875,074	10,157,445
Liabilities		
Current liabilities		
Accounts payable - trade	648,335	534,088
Contract liabilities	5,956	4,428
Lease liabilities	720	1,182
Provision for bonuses	-	10,018
Accounts payable - other	590,305	676,121
Current portion of long-term borrowings	239,400	339,396
Income taxes payable	168,523	168,219
Provision for shareholder benefit program	21,826	-
Other	143,537	103,306
Total current liabilities	1,818,605	1,836,761
Non-current liabilities		
Long-term borrowings	1,472,650	1,426,440
Lease liabilities	1,321	3,164
Long term contract liabilities	5,571	3,973
Other	153,111	147,404
Total non-current liabilities	1,632,654	1,580,981
Total liabilities	3,451,259	3,417,743

(Thousands of yen)

	As of July 31, 2024	As of April 30, 2025
Net assets		
Shareholders' equity		
Share capital	731,387	731,894
Capital surplus	721,387	721,894
Retained earnings	4,971,996	5,286,870
Treasury shares	(956)	(956)
Total shareholders' equity	6,423,815	6,739,702
Total net assets	6,423,815	6,739,702
Total liabilities and net assets	9,875,074	10,157,445

Quarterly Non-consolidated Statements of Income

Quarterly Non-consolidated Statements of Income (For the nine months)

	(Thousands of yen)	
	For the nine months ended April 30, 2024	For the nine months ended April 30, 2025
Net sales	10,058,701	10,937,926
Cost of sales	6,832,275	7,204,603
Gross profit	3,226,425	3,733,322
Selling, general and administrative expenses	2,558,753	3,061,468
Operating profit	667,672	671,854
Non-operating income		
Interest income	8,856	8,484
Compensation income	135,180	71,352
Reversal of allowance for shareholder benefit	-	18,854
Other	44,409	66,771
Total non-operating income	188,446	165,462
Non-operating expenses		
Interest expenses	3,268	8,092
Rental expenses	19,087	27,959
Bad debt expenses	3,351	-
Provision of allowance for doubtful accounts	3,455	12,180
Depreciation	3,161	7,767
Other	1,445	536
Total non-operating expenses	33,769	56,537
Ordinary profit	822,350	780,779
Extraordinary losses		
Loss on sale of non-current assets	-	2,046
Loss on retirement of non-current assets	8,404	6,237
Other	500	1,511
Total extraordinary losses	8,904	9,794
Profit before income taxes	813,446	770,984
Income taxes - current	298,608	298,916
Income taxes - deferred	8,114	(5,705)
Total income taxes	306,722	293,210
Profit	506,723	477,773