

2. Cash dividends

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

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

3. Consolidated earnings forecasts for the fiscal year ending July 31, 2026 (from August 1, 2025 to July 31, 2026)

(Percentage figures indicate year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	13,500	(16.5)	300	(51.4)	300	(50.0)	300	(36.4)	34.40

Note: Revisions to the most recently announced earnings forecasts: Yes

* Notes

(1) Changes in significant subsidiaries during the current period (changes in specified subsidiaries resulting in change in scope of consolidation): None

(2) Adoption of accounting treatments specific to the preparation of quarterly consolidated financial statements: Yes

(Note) For details, please refer to “2. Quarterly consolidated financial statements and major notes (3) Notes on quarterly consolidated financial statements (Notes on accounting treatments specific to the preparation of quarterly consolidated financial statements)” on page 8 of the attached document.

(3) Changes in accounting policies, changes in accounting estimates, and restatements

- i. Changes in accounting policies due to revisions to accounting standards, etc.: None
- ii. Changes in accounting policies other than those in i. above: None
- iii. Changes in accounting estimates: None
- iv. Restatements: None

(4) Number of shares issued and outstanding (common shares)

- i. Number of shares issued and outstanding at the end of the period (including treasury shares)

As of April 30, 2026	8,720,534 shares
As of July 31, 2025	8,720,534 shares

- ii. Number of treasury shares at the end of the period

As of April 30, 2026	155 shares
As of July 31, 2025	155 shares

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

Nine months ended April 30, 2026	8,720,379 shares
Nine months ended April 30, 2025	8,720,379 shares

* Review by a certified public accountant or an auditing firm of the attached quarterly consolidated financial statements: None

* Explanation regarding appropriate use of earnings forecasts, and other notes

(Caution regarding forward-looking statements, etc.)

The earnings outlook and other forward-looking statements contained in this document are based on information currently available to, and certain assumptions that are deemed to be reasonable by the Company. Such statements are not intended as a promise by the Company that they will be achieved. Actual results may differ from the forecasts in this document due to various factors. For the conditions forming the assumptions used in forecasting earnings and precautions regarding the use of earnings forecasts, please refer to “1. Overview of financial results, etc. (3) Forward-looking information including consolidated earnings forecasts” on page 4 of the attached document.

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1. Overview of financial results, etc.

(1) Overview of financial results for the first nine months of the current fiscal year

In the first nine months of the consolidated fiscal year ending July 31, 2026, the Japanese economy continued its gradual recovery, although some areas showed signs of slowing down. Although consumer sentiment has deteriorated due to concerns about rising prices accompanying high crude oil prices, consumption is being supported by government subsidies to curb energy prices and a recovery in real income due to wage increases, resulting in a gradual increase in personal consumption. While there have been no major changes in consumer trends within the domestic cosmetics market, it remains robust, supported by increased personal consumption and inbound demand due to the weaker yen. Under these circumstances, Premier Anti-Aging Co., Ltd. (“the Company”) and its consolidated subsidiaries (“the Group”) aims to bottom out sales in the anti-aging business by further strengthening brand management and collaboration with each channel, and in the recovery business, as a pioneer, aims to further expand its business in a growing market.

During the first nine months ended April 30, 2026, sales increased steadily in the recovery business conducted through subsidiary Venex Co., Ltd., but sales in the anti-aging business conducted by the Company decreased, resulting in an overall sales of 10,591 million yen (down 15.3% year on year). On the other hand, operating profit was 742 million yen (down 41.4% year on year) due to lower-than-planned sales expenses, mainly advertising expenses for acquiring new customers in the anti-aging business, ordinary profit was 833 million yen (down 31.3% year on year) and profit attributable to owners of parent was 542 million yen (down 28.9% year on year).

Business results by segment are as follows.

Anti-aging business

(Millions of yen)

	Previous first nine months (From August 1, 2024 to April 30, 2025)	Current first nine months (From August 1, 2025 to April 30, 2026)	Year on year change (%)
Net sales	10,257	8,063	(21.4)
Operating profit	1,099	890	(19.0)

Net sales

Anti-aging business sales amounted to 8,063 million yen (down 21.4% year on year).

By channel, wholesale sales remained solid, driven by strong sales of the renewed “DUO.” However, mail order sales fell below the results for the same period of the previous fiscal year, due to a lack of improvement in advertising efficiency for new customer acquisition.

In mail order sales, we are working to strengthen our reach to those who have not yet tried our products and acquire new customers, while also working to introduce new and limited-edition products to increase the average customer spending and promote cross-selling, and further expand our CRM measures. During the first nine months of the current fiscal year, we implemented promotions to encourage the retention rates among subscription customers, trial campaigns using the mini size of “The Cleansing Balm” from “DUO” and trial set offers containing three skin care products to acquire new mail-order customers, and achieved some success. However, this was not enough to offset the decrease in new customer acquisition, and sales continued to decline.

In wholesale sales, we are working to develop new brands exclusively for wholesale sales, secure growth potential through improved collaboration with wholesale clients, and strengthen our e-commerce mall business. During the first nine months of the current fiscal year, following the complete renewal of five types of “The Cleansing Balm” series from “DUO,” we continued to promote products in collaboration with wholesalers, taking advantage of the fact that “The Cleansing Balm Black Repair” won the No. 1 Best Cleansing of @cosme Best Cosmetics Award for Best New Cosmetics for the First Half of 2025. As a result, in-store sales were performing solidly.

The situation by brand is as follows.

The “DUO” brand’s “The Cleansing Balm” series has achieved the No. 1 sales ranking for cleansing balms for eight consecutive years*¹, and the cumulative number of units shipped for the series exceeded 60 million by the end of January 2026. In the mail order business, we conducted a trial set offer containing skin care products, providing an

opportunity for customers who had not tried “DUO” to learn about its benefits. In March 2026, a limited-edition collaboration product, “The Cleansing Balm Black Repair [SWEET STEADY Limited Design],” was released in collaboration with the seven-member idol group “SWEET STEADY” from KAWAII LAB. and sold at Don Quijote stores nationwide, the TikTok shop, and the official Qoo10 Premier Anti-Aging store. The TikTok shop and Qoo10 stores sold out immediately. The new line from “DUO”, which was fully launched in January 2026, the cleansing serum “DUO Cleanse Serum Peel & Boost” won the third place of the New Product Best Cleansing category of @cosme Best Cosmetics Awards for the First Half of 2026, has received high praise. With the addition of these new products, we will continue to implement communications and promotions that emphasize and spread the brand value, and will focus on turning around sales of “DUO” in both our mail order and wholesale businesses.

The “CANADEL” brand aims to evolve into a brand that can build deeper and longer-lasting relationships with its customers. In April 2026, it launched “CANADEL Premier Moist Cool,” a popular product specifically designed to address summer skin concerns, and it has been selling well.

Regarding the “clayence” brand, we launched a renewed version of the “Clay Spa Color Keep & Damage Care Mask,” which addresses the three major hair concerns of adults all in one product. We will continue to work on product improvement and development, and aim to develop it into a comprehensive hair care brand.

In addition, “Reinca,” a skincare brand that embraces the concept of recovery beauty for the skin, launched a new product, “Reinca Stem Treatment Recovery Mask,” which contains Reinca's unique stem cell culture extract ENGY Stem S® *² and Venex's unique ingredient PHT® (Platinum Harmonized Technology: DPV576) *³. A new product launch event was held at Isetan Shinjuku and Iwataya Main Store in April 2026. We are also continuing test marketing for “Lalaskin,” a skin care brand that embodies the fast beauty medical concept, which was newly launched as a wholesale exclusive brand, the inner care supplement “SINTO Liposomal Vitamin C” and high-concentration Vitamin C skin care brand “C+mania.”

*¹ Fuji Keizai Co., Ltd., “Cosmetics Marketing Handbook 2026 No. 1, 2025 No. 2, 2022 No. 1, 2021 No. 1,” Cleansing Balm Market Share (Survey period: 2018-2025, sales value)

*² Human dental pulp cell conditioned medium (skin conditioning ingredient)

*³ Colloidal diamond, platinum (skin conditioning ingredient) PHT is a registered trademark of VENEX Co., Ltd. in Japan.

Operating profit

Operating profit amounted to 890 million yen (down 19.0% year on year) due to lower-than-planned sales expenses, mainly advertising expenses for acquiring new customers.

Recovery business

(Millions of yen)

	Previous first nine months (From August 1, 2024 to April 30, 2025)	Current first nine months (From August 1, 2025 to April 30, 2026)	Year on year change (%)
Net sales	2,242	2,527	12.7
Operating profit (loss)	167	(148)	-

Net sales

Sales reached 2,527 million yen (up 12.7% year-on-year), driven by steady growth in offline sales at department stores and other retail outlets, including the flagship brand Standard Dry Plus, as well as Recovery Cool Plus, a renewed version of the long-selling Comfort Cool, and Comfort Punch.

Operating profit (loss)

Although gross profit increased along with the growth in sales, operating profit resulted in an operating loss of 148 million yen (operating profit of 167 million yen in the same period of the previous fiscal year). This was mainly due to investment in advertising and promotional expenses to raise brand recognition and generate interest, as well as continued organizational strengthening, such as hiring, in anticipation of business growth from next fiscal year onwards.

(2) Overview of financial position at the end of the first nine months of the current fiscal year

(Assets)

Total assets at the end of the first nine months of the current fiscal year increased by 333 million yen from the end of the previous fiscal year to 10,474 million yen. The main factors of increase and decrease were as follows.

Current assets increased by 338 million yen from the end of the previous fiscal year to 8,411 million yen. This was mainly due to an increase of 186 million yen in cash and deposits and an increase of 211 million yen in finished goods. Non-current assets decreased by 4 million yen from the end of the previous fiscal year to 2,063 million yen. This was mainly due to an increase of 17 million yen in property, plant and equipment, a decrease of 23 million yen in intangible assets and an increase of 1 million yen in investments and other assets.

(Liabilities)

Total liabilities at the end of the first nine months of the current fiscal year decreased by 191 million yen from the end of the previous fiscal year to 3,338 million yen. The main factors of increase and decrease were as follows.

Current liabilities decreased by 87 million yen from the end of the previous fiscal year to 2,909 million yen. This was mainly due to a decrease of 344 million yen in accounts payable - other and an increase of 263 million yen in short-term borrowings.

Non-current liabilities decreased by 103 million yen from the end of the previous fiscal year to 429 million yen. This was mainly due to a decrease of 55 million yen in long-term borrowings.

(Net Assets)

Net assets at the end of the first nine months of the current fiscal year increased by 525 million yen from the end of the previous fiscal year to 7,135 million yen. This was mainly due to profit attributable to owners of parent of 542 million yen.

As a result, the equity ratio was 67.9%.

(3) Forward-looking information including consolidated earnings forecasts

Taking into consideration the business environment of the anti-aging business, which accounts for the majority of the Group's sales, and the progress of business performance during the first nine months of the consolidated fiscal year ending July 31, 2026, we have revised our consolidated earnings forecasts for the fiscal year ending July 31, 2026 based on currently available information and forecasts. For details, please refer to the "Notice concerning revision of full year consolidated earnings forecasts" announced separately today (June 12, 2026).

2. Quarterly consolidated financial statements and major notes

(1) Quarterly consolidated balance sheet

(Millions of yen)

	As of July 31, 2025	As of April 30, 2026
Assets		
Current assets		
Cash and deposits	4,655	4,841
Accounts receivable - trade	1,421	1,188
Finished goods	1,002	1,214
Raw materials and supplies	457	580
Other	535	585
Total current assets	8,073	8,411
Non-current assets		
Property, plant and equipment	553	570
Intangible assets		
Goowill	310	278
Other	603	611
Total intangible assets	914	890
Investments and other assets		
Other	637	644
Allowance for doubtful accounts	(37)	(42)
Total investments and other assets	599	601
Total non-current assets	2,067	2,063
Total assets	10,140	10,474
Liabilities		
Current liabilities		
Accounts payable - trade	203	330
Short-term borrowings	405	668
Current portion of long-term borrowings	208	155
Current portion of bonds payable	26	23
Accounts payable - other	794	450
Income taxes payable	126	323
Provision for bonuses	78	40
Provision for contract loss	25	-
Other	1,128	916
Total current liabilities	2,997	2,909
Non-current liabilities		
Bonds payable	17	-
Long-term borrowings	451	395
Asset retirement obligations	14	14
Other	50	18
Total non-current liabilities	533	429
Total liabilities	3,530	3,338
Net assets		
Shareholders' equity		
Share capital	1,351	50
Capital surplus	1,351	2,653
Retained earnings	3,876	4,419
Treasury shares	(1)	(1)
Total shareholders' equity	6,578	7,121
Accumulated other comprehensive income		
Foreign currency translation adjustment	19	(11)
Total accumulated other comprehensive income	19	(11)
Stock acquisition rights	12	26
Total net assets	6,610	7,135
Total liabilities and net assets	10,140	10,474

(2) Quarterly consolidated statement of income and consolidated statement of comprehensive income
(Quarterly consolidated statement of income)

(Millions of yen)

	Nine months ended April 30, 2025 (From August 1, 2024 to April 30, 2025)	Nine months ended April 30, 2026 (From August 1, 2025 to April 30, 2026)
Net sales	12,500	10,591
Cost of sales	2,659	2,379
Gross profit	9,840	8,211
Selling, general and administrative expenses	8,573	7,469
Operating profit	1,266	742
Non-operating income		
Interest income	3	8
Insurance cancellation refund	-	6
Profit on currency exchange	-	86
Miscellaneous income	8	4
Total non-operating income	11	105
Non-operating expenses		
Interest expenses	16	14
Loss on currency exchange	47	-
Miscellaneous losses	0	0
Total non-operating expenses	64	14
Ordinary profit	1,214	833
Extraordinary profit		
Gain on sales of non-current assets	-	2
Gain on sales of investment securities	20	-
Gain on reversal of stock acquisition rights	-	1
Total extraordinary profit	20	3
Extraordinary losses		
Loss on retirement of non-current assets	2	-
Total extraordinary losses	2	-
Profit before income taxes	1,232	837
Income taxes - current	426	294
Income taxes for prior periods	43	-
Profit	762	542
Profit attributable to owners of parent	762	542

(Quarterly consolidated statement of comprehensive income)

(Millions of yen)

	Nine months ended April 30, 2025 (From August 1, 2024 to April 30, 2025)	Nine months ended April 30, 2026 (From August 1, 2025 to April 30, 2026)
Profit	762	542
Other comprehensive income		
Foreign currency translation adjustment	8	(31)
Total other comprehensive income	8	(31)
Comprehensive income	771	511
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	771	511

(3) Notes on quarterly consolidated financial statements

(Notes on accounting treatments specific to the preparation of quarterly consolidated financial statements)

(Calculation of income tax expense)

Income tax expenses are calculated by reasonably estimating the effective tax rate after applying tax effect accounting to profit before income taxes for the consolidated fiscal year, including the first nine months under review, and multiplying profit before income taxes by the estimated effective tax rate. However, if tax expenses calculated using the estimated effective tax rate result in significantly lacking rationality, the statutory effective tax rate is used.

(Notes on segment information, etc.)

I. Previous first nine months (from August 1, 2024 to April 30, 2025)

1. Information regarding the amount of sales and profit or loss by reporting segment

(Millions of yen)

	Reporting segment			Adjustment amount	Amount recorded on quarterly consolidated statement of income (Note)
	Anti-aging business	Recovery business	Total		
Sales					
Sales to external customers	10,257	2,242	12,500	-	12,500
Internal sales or transfers between segments	-	-	-	-	-
Total	10,257	2,242	12,500	-	12,500
Segment profit	1,099	167	1,266	-	1,266

(Note) Segment profit is consistent with operating profit on the quarterly consolidated statement of income.

2. Information regarding impairment losses on non-current assets or goodwill, etc. for each reporting segment

(Significant impairment loss on non-current assets)

Not applicable

(Significant changes in the amount of goodwill)

Not applicable

II. Current first nine months (from August 1, 2025 to April 30, 2026)

1. Information regarding the amount of sales and profit or loss by reporting segment

(Millions of yen)

	Reporting segment			Adjustment amount	Amount recorded on quarterly consolidated statement of income (Note)
	Anti-aging business	Recovery business	Total		
Sales					
Sales to external customers	8,063	2,527	10,591	-	10,591
Internal sales or transfers between segments	-	-	-	-	-
Total	8,063	2,527	10,591	-	10,591
Segment profit (loss)	890	(148)	742	-	742

(Note) Segment profit or loss is consistent with operating profit on the quarterly consolidated statement of income.

2. Information regarding impairment losses on non-current assets or goodwill, etc. for each reporting segment

(Significant impairment loss on non-current assets)

Not applicable

(Significant changes in the amount of goodwill)

Not applicable

(Notes when there are significant changes in amounts of shareholders' equity)

Based on the resolution of the General Meeting of Shareholders held on October 29, 2025, the Company's share capital reduction became effective on December 1, 2025. Therefore, the share capital amount was reduced by 1,301 million yen, and the entire amount was transferred to other capital surplus. As a result, as of the end of the first nine months of the current fiscal year, the share capital was 50 million yen and the capital surplus was 2,653 million yen.

(Notes on going concern assumption)

Not applicable

(Notes on quarterly consolidated statement of cash flows)

A quarterly consolidated statement of cash flows for the first nine months of the current fiscal year has not been prepared. Depreciation (including amortization related to intangible assets other than goodwill) and amortization of goodwill for the first nine months of the current fiscal year are as follows:

	(Millions of yen)	
	Nine months ended April 30, 2025 (From August 1, 2024 to April 30, 2025)	Nine months ended April 30, 2026 (From August 1, 2025 to April 30, 2026)
Depreciation	188	192
Amortization of goodwill	31	31