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FOR IMMEDIATE RELEASE

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Notice concerning difference between consolidated earnings forecasts and actual results for the fiscal year ended July 31, 2025 and the recording of deferred tax assets

Premier Anti-Aging Co., Ltd. (“the Company”) announces that there is a difference between consolidated earnings forecasts for the fiscal year ended July 31, 2025 announced on June 12, 2025, and the actual results announced today as follows. The Company also announces that it has recorded deferred tax assets in the consolidated financial statements for the fiscal year ended July 31, 2025, which were announced today.

1. Difference between consolidated earnings forecasts for the fiscal year ended July 31, 2025 (August 1, 2024 to July 31, 2025) and actual results

(Millions of yen)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previous Forecast (A) (Announced on June 12, 2025)	16,000	300	250	120	13.76 yen
Actual Results (B)	16,160	617	599	471	54.10 yen
Difference (B – A)	160	317	349	351	
Rate of Change (%)	1.0	105.7	139.9	293.2	
(Reference) Previous Actual Results (Fiscal Year ended July 31, 2024)	20,359	139	161	(1,483)	(170.10) yen

2. Rational for difference

For the fiscal year ended July 31, 2025, sales in the recovery business increased steadily due to the expansion of the recovery market, but the business environment surrounding the anti-aging business remained tough. In addition, there was the impact of returns of old products following the renewal of “DUO”, total sales were almost in line with the plan.

On the other hand, in terms of profit and loss, returns of old products following the renewal of “DUO”, which was expected in the fourth quarter, progressed as expected, and investments in advertising and sales promotion for “DUO”, “Lalaskin”, and Venex were also carried out as planned. However, advertising efficiency for acquiring new customers in the mail order channel continued to be insufficient, which resulted in sales expenses, primarily advertising expenses for acquiring new customers, falling below plan. This was the main reason why operating profit and ordinary profit exceeded the plan.

In addition to the above, as described in “3. Recording of deferred tax assets” below, the Company recorded a deferred income taxes of (66) million yen (parentheses indicates profit), which resulted in the difference in profit attributable to owners of parent as shown above.

3. Recording deferred tax assets

Considering the business performance for the current fiscal year and future business outlook, the Company has considered the recoverability of deferred tax assets and has decided to record deferred tax assets for the fiscal year ended July 31, 2025 for the portion that is expected to be recovered. As a result, the deferred income taxes amount for the fiscal year ended July 31, 2025 was (66) million yen (parentheses indicates profit) .