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May 13, 2025

Consolidated Financial Results
for the Fiscal Year Ended March 31, 2025
(Under IFRS)

Company name: Premium Water Holdings,Inc.
Listing: Tokyo Stock Exchange
Securities code: 2588
URL: https://premiumwater-hd.co.jp
Representative: 金本　彰彦　　代表取締役社長
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Scheduled date of annual general meeting of shareholders: June 25, 2025
Scheduled date to commence dividend payments: June 17, 2025
Scheduled date to file annual securities report: June 26, 2025
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Consolidated financial results for the fiscal year ended March 31, 2025 (from April 1, 2024 to March 31, 2025)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Total comprehensive income	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2025	76,895	(4.6)	11,482	21.7	9,086	13.2	5,630	(2.6)	5,631	(2.5)	5,415	(34.4)
March 31, 2024	80,578	5.4	9,436	28.4	8,028	25.1	5,777	(4.6)	5,777	(4.6)	8,262	34.8

	Basic earnings per share	Diluted earnings per share	Profit to equity attributable to owners of parent ratio	Profit before tax to total assets ratio	Operating profit to revenue ratio
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2025	189.40	184.60	23.6	8.6	14.9
March 31, 2024	195.21	188.78	27.3	8.6	11.7

Reference: Share of profit (loss) of investments accounted for using equity method
Fiscal year ended March 31, 2025: ¥ (846) million
Fiscal year ended March 31, 2024: ¥ (536) million

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Equity attributable to owners of parent to total assets ratio	Equity attributable to owners of parent per share
As of	Millions of yen	Millions of yen	Millions of yen	%	Yen
March 31, 2025	112,076	25,073	25,057	22.4	844.01
March 31, 2024	99,406	22,770	22,753	22.9	763.87

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2025	20,659	(12,774)	(6,541)	31,900
March 31, 2024	19,669	(5,001)	(9,882)	30,561

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to equity attributable to owners of parent (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal Year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2024	-	35.00	-	45.00	80.00	2,376	41.0	12.0
Fiscal year ended March 31, 2025	-	45.00	-	55.00	100.00	2,970	52.8	12.4
Fiscal year ending March 31, 2026 (Forecast)	-	55.00	-	55.00	110.00		50.2	

(Note) Breakdown of the year-end dividend for the fiscal year ended March 31, 2025 :

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	80,000	4.0	12,000	4.5	6,500	15.4	218.94

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: - companies ( )

Excluded: 2 companies ( )

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

(i) Changes in accounting policies required by IFRS: None

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

(iii) Changes in accounting estimates: None

(3) Number of issued shares (ordinary shares)

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

As of March 31, 2025	29,855,619 shares
As of March 31, 2024	29,821,182 shares

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

As of March 31, 2025	166,814 shares
As of March 31, 2024	34,143 shares

(iii) Average number of shares outstanding during the period

Fiscal Year ended March 31, 2025	29,733,375 shares
Fiscal Year ended March 31, 2024	29,598,456 shares

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters