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October 15, 2026

Consolidated Financial Results for the Fiscal Year Ended August 31, 2026 (Under IFRS)



Company name: Primo Global Holdings Co., Ltd.

Listing: Tokyo Stock Exchange

Securities code: 367A

URL: <https://www.primoghd.co.jp/ja/index.html>

Representative: Naoki Sawano

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Scheduled date of annual general meeting of shareholders: November 26, 2026

Scheduled date to commence dividend payments: November 27, 2026

Scheduled date to file annual securities report: November 24, 2026

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

President and CEO

Executive Officer in Charge of Administration

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

1. Consolidated financial results for the fiscal year ended August 31, 2026 (from September 1, 2025 to August 31, 2026)

(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	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended August 31, 2026	31,571	12.7	3,903	24.6	3,460	26.6	2,395	34.1	2,395	34.1	4,474	91.9
August 31, 2025	28,002	12.5	3,132	39.4	2,732	59.4	1,786	55.3	1,786	55.3	2,331	79.1

	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
	Yen	Yen	%	%	%
Fiscal year ended August 31, 2026	273.23	259.00	12.2	7.2	12.4
August 31, 2025	204.25	195.27	10.6	6.0	11.2

Reference: Share of profit (loss) of investments accounted for using equity method

Fiscal year ended August 31, 2026: ¥ (32) million

Fiscal year ended August 31, 2025: ¥ (23) 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
August 31, 2026	50,352	21,354	21,354	42.3	2,372.47
August 31, 2025	45,949	18,052	18,052	39.2	2,060.58

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Fiscal year ended August 31, 2026	4,749	(1,407)	(3,083)	4,049
August 31, 2025	4,705	(222)	(4,003)	3,743

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 August 31, 2025	-	0.00	-	105.00	105.00	918	51.4	5.1
Fiscal year ended August 31, 2026	-	60.00	-	60.00	120.00	1,063	43.9	5.1
Fiscal year ending August 31, 2027 (Forecast)	-	65.00	-	66.00	131.00		40.6	

Note: Breakdown of the year-end dividend for the fiscal year ended August 31, 2026 :

Commemorative dividend	- yen
Special dividend	- yen

3. Consolidated financial result forecasts for the fiscal year ending August 31, 2027 (from September 1, 2026 to August 31, 2027)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	
Full year	34,800	10.2	4,800	23.0	4,300	24.3	2,900	21.1	2,900	21.1	Yen 322.86

* Notes

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

Newly included:	1	companies (	)
Excluded:	-	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 August 31, 2026	8,982,203 shares
As of August 31, 2025	8,747,143 shares

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

As of August 31, 2026	- shares
As of August 31, 2025	- shares

(iii) Average number of shares outstanding during the period

Fiscal Year ended August 31, 2026	8,766,762 shares
Fiscal Year ended August 31, 2025	8,747,143 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended August 31, 2026 (from September 1, 2025 to August 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31, 2026	3,291	14.3	2,456	19.9	2,100	30.6	2,209	28.0
August 31, 2025	2,879	300.6	2,049	-	1,608	-	1,727	-

	Earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
August 31, 2026	252.07	238.94
August 31, 2025	197.44	188.77

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
August 31, 2026	26,113	9,753	37.2	1,080.93
August 31, 2025	24,882	8,716	34.9	993.22

Reference: Equity

As of August 31, 2026: ¥ 9,709 million

As of August 31, 2025: ¥ 8,687 million

* 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

Consolidated Financial Statements and Primary Notes
Consolidated Statement of Financial Position

(Millions of yen)

	As of August 31, 2025	As of August 31, 2026
Assets		
Current assets		
Cash and cash equivalents	3,743	4,049
Trade and other receivables	2,087	1,926
Inventories	6,630	7,108
Other financial assets	-	37
Other current assets	50	268
Total current assets	12,512	13,391
Non-current assets		
Property, plant and equipment	1,354	1,452
Goodwill	16,491	17,843
Intangible assets	10,029	11,794
Right-of-use assets	3,322	3,762
Investments accounted for using equity method	105	77
Other financial assets	1,351	1,356
Deferred tax assets	780	664
Other non-current assets	1	9
Total non-current assets	33,437	36,960
Total assets	45,949	50,352

(Millions of yen)

	As of August 31, 2025	As of August 31, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	1,778	1,678
Contract liabilities	3,602	4,041
Borrowings	996	1,196
Income taxes payable	510	420
Lease liabilities	1,684	1,809
Provisions	13	1
Other current liabilities	1,423	1,338
Total current liabilities	10,007	10,486
Non-current liabilities		
Borrowings	12,447	12,606
Lease liabilities	2,945	2,914
Provisions	200	412
Deferred tax liabilities	2,282	2,564
Other non-current liabilities	13	13
Total non-current liabilities	17,889	18,511
Total liabilities	27,896	28,997
Equity		
Share capital	100	100
Capital surplus	6,860	7,115
Retained earnings	6,278	7,230
Other components of equity	4,813	6,908
Total equity attributable to owners of parent	18,052	21,354
Total equity	18,052	21,354
Total liabilities and equity	45,949	50,352

Consolidated Statements of Profit or Loss and Comprehensive Income

Consolidated Statement of Profit or Loss

(Millions of yen)

	For the fiscal year ended August 31, 2025	For the fiscal year ended August 31, 2026
Revenue	28,002	31,571
Cost of sales	9,937	12,415
Gross profit	18,064	19,156
Selling, general and administrative expenses	14,743	15,294
Other income	143	156
Other expenses	331	114
Operating profit	3,132	3,903
Finance income	95	95
Finance costs	472	506
Share of loss of investments accounted for using equity method	23	32
Profit before tax	2,732	3,460
Income tax expense	946	1,064
Profit	1,786	2,395
Profit attributable to		
Owners of parent	1,786	2,395
Profit	1,786	2,395
Earnings per share		
Basic earnings per share(Yen)	204.25	273.23
Diluted earnings per share(Yen)	195.27	259.00

Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the fiscal year ended August 31, 2025	For the fiscal year ended August 31, 2026
Profit	1,786	2,395
Other comprehensive income		
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	544	2,078
Total of items that may be reclassified to profit or loss	544	2,078
Other comprehensive income, net of tax	544	2,078
Comprehensive income	2,331	4,474
Comprehensive income attributable to		
Owners of parent	2,331	4,474
Comprehensive income	2,331	4,474

Consolidated Statement of Changes in Equity
For the fiscal year ended August 31, 2025

(Millions of yen)

	Equity attributable to owners of parent					Total equity
	Share capital	Capital surplus	Retained earnings	Other components of equity	Total equity attributable to owners of parent	
Balance at September 1, 2024	100	8,647	2,705	4,248	15,700	15,700
Profit			1,786		1,786	1,786
Other comprehensive income				544	544	544
Comprehensive income	-	-	1,786	544	2,331	2,331
Share-based payment transactions				21	21	21
Deficit disposition		(1,786)	1,786		-	-
Total transactions with owners	-	(1,786)	1,786	21	21	21
Balance at August 31, 2025	100	6,860	6,278	4,813	18,052	18,052

For the fiscal year ended August 31, 2026

(Millions of yen)

	Equity attributable to owners of parent					Total equity
	Share capital	Capital surplus	Retained earnings	Other components of equity	Total equity attributable to owners of parent	
Balance at September 1, 2025	100	6,860	6,278	4,813	18,052	18,052
Profit			2,395		2,395	2,395
Other comprehensive income				2,078	2,078	2,078
Comprehensive income	-	-	2,395	2,078	4,474	4,474
Share-based payment transactions				35	35	35
Dividends of surplus			(1,443)		(1,443)	(1,443)
Exercise of share acquisition rights	127	127		(19)	235	235
Capital reduction	(127)	127			-	-
Total transactions with owners	-	254	(1,443)	15	(1,173)	(1,173)
Balance at August 31, 2026	100	7,115	7,230	6,908	21,354	21,354

Consolidated Statement of Cash Flows

(Millions of yen)

	For the fiscal year ended August 31, 2025	For the fiscal year ended August 31, 2026
Cash flows from operating activities		
Profit before tax	2,732	3,460
Depreciation and amortization	2,162	2,047
Impairment losses	248	107
Interest income	(8)	(13)
Interest expenses	468	498
Share of loss (profit) of investments accounted for using equity method	23	32
Decrease (increase) in inventories	(58)	(204)
Decrease (increase) in trade and other receivables	(456)	11
Increase (decrease) in trade and other payables	(7)	(156)
Increase (decrease) in contract liabilities	687	274
Other	122	(66)
Subtotal	5,914	5,991
Interest received	8	13
Interest paid	(410)	(347)
Payments of commission for syndicateloan	(52)	-
Income taxes refund (paid)	(753)	(907)
Net cash provided by (used in) operating activities	4,705	4,749
Cash flows from investing activities		
Purchase of property, plant and equipment	(160)	(221)
Purchase of intangible assets	(273)	(1,165)
Payments of leasehold and guarantee deposits	(45)	(53)
Proceeds from refund of leasehold and guarantee deposits	257	78
Other	-	(45)
Net cash provided by (used in) investing activities	(222)	(1,407)
Cash flows from financing activities		
Proceeds from long-term borrowings	14,031	1,400
Repayments of long-term borrowings	(15,836)	(1,156)
Repayments of lease liabilities	(2,198)	(2,128)
Proceeds from issuance of shares	-	235
Dividends paid	-	(1,433)
Net cash provided by (used in) financing activities	(4,003)	(3,083)
Effect of exchange rate changes on cash and cash equivalents	64	47
Net increase (decrease) in cash and cash equivalents	543	305
Cash and cash equivalents at beginning of period	3,199	3,743
Cash and cash equivalents at end of period	3,743	4,049