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Notice Concerning Revisions to Full-Year Consolidated Financial Forecasts

As announced today in the "Notice Regarding Changes in Consolidated Subsidiaries (Transfer of Shares) and Recognition of Gain on Sale of Subsidiary Shares," PERSOL HOLDINGS CO., LTD. (the "Company") has decided to transfer the shares of Persol Australia Holdings Pty Ltd, which owns Programmed Maintenance Services Limited ("Programmed"). In connection with the share transfer, the Company has revised its full-year consolidated financial forecasts for the fiscal year ending March 31, 2027 (April 1, 2026 to March 31, 2027), which were announced on May 14, 2026, to reflect the reclassification of the business related to Programmed as a discontinued operation in accordance with IFRS 5, the exclusion of Programmed's financial results from the Company's consolidated financial results following the share transfer, and the financial impact associated with the share transfer, including the gain on sale, as described below. This revision to the financial forecasts reflects the impact of the share transfer. There are no changes from the previously announced forecast with respect to the outlook for the Company's other businesses, and the dividend forecast also remains unchanged.

1. Revisions to Full-Year Consolidated Financial Forecasts for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

(Millions of yen, unless otherwise stated)

	Previous forecast (A)	Revised forecast (B)	Change (B-A)	Change (%)	(Reference) Results for the previous fiscal year (FY2025)
Revenue	1,665,000	1,269,000	-396,000	-23.8	1,192,182
Operating profit	71,000	61,700	-9,300	-13.1	59,410
Profit before tax	70,500	61,300	-9,200	-13.0	57,740
Profit	46,500	93,800	47,300	101.7	44,800
Profit attributable to owners of parent	44,500	92,000	47,500	106.7	42,688
Basic earnings per share (Yen)	19.60	40.53	20.93		19.42
Adjusted EBITDA	97,000	85,000	-12,000	-12.4	78,219
Adjusted profit	51,500	50,900	-600	-1.2	48,304
Adjusted EPS (Yen)	22.68	22.43	-0.25		21.71

(Notes) 1. The previous forecast represents figures before reclassification of the business related to Programmed as a discontinued operation.

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

2. In the revised forecast, revenue, operating profit, profit before tax and adjusted EBITDA represent amounts from continuing operations, while profit, profit attributable to owners of parent, basic earnings per share, adjusted profit and adjusted EPS represent the combined amounts from continuing and discontinued operations.
3. Results for the previous fiscal year have been restated to present the business related to Programmed as a discontinued operation.
4. Profit, profit attributable to owners of parent, and basic earnings per share in the revised forecast include a gain on sale of 50.0 billion yen associated with the share transfer. The final amount of the gain may vary due to purchase price adjustments stipulated in the share transfer agreement, foreign exchange fluctuations and other factors.

(Reference) Financial Impact of the Share Transfer

The financial impact of the share transfer reflected in the revised forecast is broken down into the impact of reclassifying Programmed as a discontinued operation (April 2026 to February 2027), the impact of excluding Programmed's financial results from consolidation following the share transfer scheduled on March 1, 2027, and the gain on sale and related expenses associated with the share transfer, as shown below.

(Millions of yen, unless otherwise stated)

	Impact of reclassification of Programmed as a discontinued operation (Apr. 2026-Feb. 2027)	Impact of excluding Programmed from consolidation following the share transfer (Mar. 2027)	Gain on sale and related expenses	Total impact
Revenue	-361,620	-34,379	—	-396,000
Operating profit	-8,122	-1,177	—	-9,300
Profit before tax	-8,221	-978	—	-9,200
Profit	—	-700	48,000	47,300
Profit attributable to owners of parent	—	-500	48,000	47,500
Basic earnings per share (Yen)	—	-0.21	21.14	20.93
Adjusted EBITDA	-10,604	-1,395	—	-12,000
Adjusted profit	—	-600	—	-600
Adjusted EPS (Yen)	—	-0.25	—	-0.25

(Notes) 1. Profit, profit attributable to owners of the parent and basic earnings per share represent the combined amounts from continuing and discontinued operations. Accordingly, their amounts are not affected by the reclassification of Programmed as a discontinued operation.
2. The gain on sale included in "Gain on sale and related expenses" is 50.0 billion yen.
3. Figures may not add up to the totals due to rounding.

2. Reason for the Revisions

As announced today in the "Notice Regarding Changes in Consolidated Subsidiaries (Transfer of Shares) and Recognition of Gain on Sale of Subsidiary Shares," the Company has decided to transfer the shares of Programmed. Accordingly, from the third quarter of the fiscal year ending March 31, 2027, the business related to Programmed will be classified as a discontinued operation in accordance with IFRS 5, with its financial results presented as a discontinued operation retrospectively from the beginning of the fiscal year. As a result, revenue, operating profit, profit before tax and adjusted EBITDA are presented for continuing operations, while profit, profit attributable to owners of parent, basic earnings per share, adjusted profit and adjusted EPS are presented as the combined amounts from continuing and discontinued operations. The share transfer is scheduled to be completed on March 1, 2027, and therefore Programmed's financial results for March 2027 will not be included in the Company's consolidated financial results. In addition, the gain associated with the share transfer is expected to be recognized as profit from a discontinued operation.

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The revision to the financial forecasts reflects the impact of reclassifying the business related to Programmed as a discontinued operation, the impact of excluding Programmed's financial results from consolidation following the share transfer scheduled on March 1, 2027, and the gain on sale and related expenses associated with the share transfer. There are no changes from the previous forecast with respect to the outlook for the Company's other businesses.

With respect to dividends, there is no change to the policy set forth in the Mid-term Management Plan FY2028 of maintaining a dividend payout ratio of 50% or higher based on adjusted EPS and, in principle, not reducing dividends. Accordingly, there is no change to the dividend forecast for the fiscal year ending March 31, 2027.

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