

Press release on October 24, 2025

Company name: IwaiCosmo Holdings CO., Ltd.

Name of Representative: Representative Director, Chairman and CEO Yoshiaki Okitsu

(Stock code: 8707 Prime Market)

Notice Concerning Dividends (Interim dividends) from Surplus

The Company hereby announces the meeting of the Board of Directors held today passed a resolution regarding dividends from surplus with a record date of September 30, 2025, as follows. There are no changes from the "Notice Regarding Interim Dividend (Planned) for the Fiscal Year Ending March 2026" announced on August 22, 2025.

1. Details of dividends

	Determined	Most recent dividend	Actual results for the
	amount	schedule (announced on	previous fiscal year
		August 22, 2025)	(March 2025 Interim)
Record date	September30, 2025	Same as on the left	September 30, 2024
Dividends per share	60 yen	Same as on the left	20 yen
Total dividends	1,409 million yen	_	469 million yen
Effective date	November 21, 2025	_	November 22, 2024
Source of dividends	Retained earnings		Retained earnings

2. Reason

The Company recognizes that the return of profits to shareholders is one of its most important management issues and its basic policy is to return profits commensurate with business performance, with an emphasis on maintaining stable dividends. Based on this policy, during the period of the Sixth Medium-Term Management Plan (from the fiscal year ending March 31, 2026 to the fiscal year ending March 31, 2028) starting in the fiscal year ending March 31, 2026, we have set a minimum dividend payout ratio (DOE) of approximately 3% and aim for a total return ratio of 50% or more on a consolidated basis as a performance-based return on profits. The Company will provide dividends linked to performance set at DOE of approximately 2% for the interim dividend and approximately 1% for the year-end dividend.

(Reference)

	Dividends per share			
	Interim dividend	Year-end dividend	Annual dividend	
Dividend Forecast		Undetermined	Undetermined	
		DOE of	DOE of	
		approximately 1%+	approximately 3%+	
		performance-based	performance-based	
Dividend History	60yen			
	DOE - 2.05%			
Actual results				
for the previous fiscal year	20 yen	$125~{ m yen}$	145 yen	
(the fiscal year				
ended March 31, 2025)				

 $^{(\}mbox{\%})$ Performance-based compensation is determined based on the dividend policy and current performance.

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