July 24, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: IwaiCosmo Holdings, Inc.
Listing: Tokyo Stock Exchange
Securities code: 8707
URL: https://www.iwaicosmo-hd.jp
Representative: Yoshiaki Okitsu, Chairman and Chief Executive Officer
Inquiries: Takao Sasakawa, President and Chief Operating Officer
Telephone: +81-6-6229-2800
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Operating revenues		Net operating revenues		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	9,496	40.5	9,381	40.2	4,369	81.3	4,687	74.0	3,398	55.5
June 30, 2025	6,758	1.6	6,691	1.4	2,409	5.0	2,693	2.8	2,185	19.7

Note: Comprehensive income For the three months ended June 30, 2026: ¥4,005 million [158.3%]
For the three months ended June 30, 2025: ¥1,550 million [63.3%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	144.67	-
June 30, 2025	93.03	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	232,583	74,425	32.0
March 31, 2026	213,027	74,295	34.9

Reference: Equity
As of June 30, 2026: ¥74,425 million
As of March 31, 2026: ¥74,295 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	60.00	-	165.00	225.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)					

Note: Revisions to the forecast of cash dividends most recently announced: None

Note 2: The Company's Articles of Incorporation set the last day of the fiscal year and the end of the second quarter as the record date for dividends, but the expected amount of dividends on the record date has not yet been determined.

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

The Group's business performance is significantly affected by changes in economic conditions and market conditions, and the Group does not disclose its earnings forecasts. However, quarterly results will be disclosed when reasonable estimates are available.

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

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

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of June 30, 2026	25,012,800 shares
As of March 31, 2026	25,012,800 shares

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

As of June 30, 2026	1,524,075 shares
As of March 31, 2026	1,524,075 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended June 30, 2026	23,488,725 shares
Three months ended June 30, 2025	23,488,856 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:None

* Proper use of earnings forecasts, and other special matters

• The Group's business performance is significantly affected by changes in economic conditions and market conditions, and the Group does not disclose its earnings forecasts. However, quarterly earnings and dividend forecasts will be disclosed when reasonable estimates are available.

• No review is yet complete. After the review is completed, the quarterly financial results with the review report attached will be disclosed.
We. The disclosure is scheduled for August 6, 2026.

Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	8,161	9,147
Segregated deposits	110,275	124,053
Segregated deposits for customers	104,500	117,000
Other segregated deposits	5,775	7,053
Trading products	2,226	2,587
Trading securities and other	2,214	2,585
Derivatives	12	1
Trade date accrual	632	421
Margin transaction assets	63,372	68,865
Margin loans	62,359	68,357
Cash collateral provided for securities borrowed in margin transactions	1,012	508
Loans secured by securities	340	196
Cash collateral provided for securities borrowed	340	196
Advances paid	1,161	538
Short-term guarantee deposits	7,416	6,810
Accrued revenue	1,428	1,553
Other current assets	229	298
Allowance for doubtful accounts	(6)	(7)
Total current assets	195,239	214,466
Non-current assets		
Property, plant and equipment	1,570	1,499
Buildings, net	271	262
Equipment	752	691
Land	541	541
Other	4	3
Intangible assets	23	11
Software	23	11
Other	0	0
Investments and other assets	16,193	16,605
Investment securities	14,578	15,541
Long-term guarantee deposits	716	720
Deferred tax assets	841	290
Other	183	178
Allowance for doubtful accounts	(126)	(125)
Total non-current assets	17,787	18,116
Total assets	213,027	232,583

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Trading products	718	663
Trading securities and other	716	660
Derivatives	1	2
Margin transaction liabilities	17,329	21,240
Margin borrowings	12,263	16,797
Cash received for securities sold in margin transactions	5,066	4,442
Borrowings secured by securities	4,081	2,817
Cash collateral received for securities lent	4,081	2,817
Deposits received	57,079	75,062
Deposits from customers	42,642	42,783
Other deposits received	14,437	32,278
Guarantee deposits received	40,236	42,280
Short-term borrowings	5,400	5,400
Income taxes payable	3,794	1,160
Provision for bonuses	2,371	1,368
Other current liabilities	1,507	1,470
Total current liabilities	132,519	151,462
Non-current liabilities		
Bonds payable	2,000	2,000
Deferred tax liabilities	3,161	3,439
Other noncurrent liabilities	427	428
Total non-current liabilities	5,589	5,868
Reserves under special laws		
Reserve for financial instruments transaction liabilities	622	827
Total reserves under special laws	622	827
Total liabilities	138,731	158,158
Net assets		
Shareholders' equity		
Share capital	10,004	10,004
Capital surplus	4,890	4,890
Retained earnings	53,247	52,769
Treasury shares	(1,703)	(1,703)
Total shareholders' equity	66,438	65,961
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	7,857	8,464
Total accumulated other comprehensive income	7,857	8,464
Total net assets	74,295	74,425
Total liabilities and net assets	213,027	232,583

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Operating revenue		
Commission received	2,111	3,136
Brokerage commission	1,120	2,113
Commission for underwriting, secondary distribution and solicitation for selling and others for professional investors	140	65
Fees for offering, secondary distribution and solicitation for selling and others for professional investors	132	85
Other commission received	718	871
Net trading income	4,006	5,337
Net trading income from securities	3,990	5,291
Net trading income from bonds	17	58
Net other trading income	(1)	(13)
Financial revenue	640	1,023
Total operating revenue	6,758	9,496
Financial expenses	67	115
Net operating revenue	6,691	9,381
Selling, general and administrative expenses	4,281	5,011
Trading related expenses	483	593
Personnel expenses	2,354	3,023
Real estate expenses	361	365
Office expenses	698	690
Depreciation	167	103
Taxes and dues	137	160
Other	77	76
Operating profit	2,409	4,369
Non-operating income	294	320
Non-operating expenses	11	2
Ordinary profit	2,693	4,687
Extraordinary income		
Gain on sale of investment securities	443	563
Reversal of reserve for financial instruments transaction liabilities	1	-
Total extraordinary income	444	563
Extraordinary losses		
Provision of reserve for financial instruments transaction liabilities	-	205
Total extraordinary losses	-	205
Profit before income taxes	3,138	5,045
Income taxes - current	598	1,098
Income taxes - deferred	354	549
Total income taxes	953	1,647
Profit	2,185	3,398
Profit attributable to owners of parent	2,185	3,398

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	2,185	3,398
Other comprehensive income		
Valuation difference on available-for-sale securities	(634)	607
Total other comprehensive income	(634)	607
Comprehensive income	1,550	4,005
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,550	4,005

(Notes on segment information, etc.)
Segment Information
I. The three months of the previous fiscal year (April 1, 2025 to June 30, 2025)

1. Information on operating revenues and amounts of profits or losses for each reported segment

(Millions of yen)

	Reportable segments			Other (Note)	Total
	IwaiCosmo Holdings, Inc.	IwaiCosmo Securities Co.,Ltd.	Total		
Operating revenue					
Sales revenue to external customers	-	6,753	6,753	5	6,758
Commission received	-	2,106	2,106	5	2,111
Net trading income	-	4,006	4,006	-	4,006
Financial revenue	-	640	640	-	640
Intersegment sales and transfers	2,820	5	2,825	61	2,887
Total	2,820	6,759	9,579	66	9,646
Segment Profit	2,996	2,483	5,479	13	5,493

Note: The "Other" category refers to Iwai Cosmo Business Service Co., Ltd., which operates a back-office business such as securities.

2. The difference between the total amount of profit or loss of the reported segment and the amount recorded in the quarterly consolidated statements of income and the main details of the difference (matters related to adjustment of differences)

(Millions of yen)

benefit	amount of money
Total Reporting Segments	5,479
Benefits of the "Other" category	13
Inter-segment transaction elimination	(2,800)
Ordinary Income in Quarterly Consolidated Statements of Income	2,693

II. The three months of the current fiscal year (April 1, 2026 to June 30, 2026)

1. Information on operating revenues and amounts of profits or losses for each reported segment

(Millions of yen)

	Reportable segments			Other (Note)	Total
	IwaiCosmo Holdings, Inc.	IwaiCosmo Securities Co.,Ltd.	Total		
Operating revenue					
Sales revenue to external customers	6	9,483	9,490	6	9,496
Commission received	-	3,129	3,129	6	3,136
Net trading income	-	5,337	5,337	-	5,337
Financial revenue	6	1,016	1,023	-	1,023
Intersegment sales and transfers	3,820	7	3,827	61	3,889
Total	3,826	9,491	13,317	68	13,386
Segment Profit	4,018	4,459	8,477	9	8,487

Note: The "Other" category refers to Iwai Cosmo Business Service Co., Ltd., which operates a back-office business such as securities.

2. The difference between the total amount of profit or loss of the reported segment and the amount recorded in the quarterly consolidated statements of income and the main details of the difference (matters related to adjustment of differences)

(Millions of yen)

benefit	amount of money
Total Reporting Segments	8,477
Benefits of the "Other" category	9
Inter-segment transaction elimination	(3,800)
Ordinary Income in Quarterly Consolidated Statements of Income	4,687