Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2026 (Six Months Ended June 30, 2026)

[Japanese GAAP]

August 13, 2026

Company name: Mercuria Holdings Co., Ltd. Listing: Tokyo Stock Exchange
Stock code: 7347 URL: https://www.mercuria.jp/en.html
Representative: Toshihiro Toyoshima, Representative Director
Contact: Yusuke Takigawa, Executive Officer, Head of Finance & Control Department
Tel: +81-3-3500-9870
Scheduled date of filing of Semi-annual Report: August 13, 2026
Scheduled date of payment of dividend: -
Preparation of supplementary materials for financial results: Yes
Holding of financial results meeting: Yes (for institutional investors and analysts)
(All amounts are rounded to the nearest million yen)

1. Consolidated Financial Results for the First Six Months of 2026 (January 1 to June 30, 2026)

(1) Consolidated results of operations (Percentages represent year-on-year changes)

	Operating revenue		Operating gross profit		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended Jun. 30, 2026	1,959	1.0	1,676	14.9	18	-	107	-	107	-
Six months ended Jun. 30, 2025	1,941	(14.3)	1,459	(24.9)	(91)	-	(159)	-	(127)	-

Note: Comprehensive income (millions of yen) Six months ended Jun. 30, 2026: 110 (-%)
Six months ended Jun. 30, 2025: (1,173) (-%)

	Net income per share	Diluted net income per share
	Yen	Yen
Six months ended Jun. 30, 2026	5.52	-
Six months ended Jun. 30, 2025	(6.58)	-

Note: Diluted net income per share is not presented since Mercuria Holdings did not have outstanding dilutive securities.

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Jun. 30, 2026	22,122	18,864	79.4
As of Dec. 31, 2025	23,469	19,205	76.6

Reference: Shareholders' equity (millions of yen) As of Jun. 30, 2026: 17,555 As of Dec. 31, 2025: 17,984

2. Dividends

	Dividends per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
2025	-	0.00	-	22.00	22.00
2026	-	0.00			
2026 (forecast)			-	22.00	22.00

Note: Revisions to the most recently announced dividend forecast: None

3. Consolidated Forecast for 2026 (January 1 to December 31, 2026)

(Percentages represent year-on-year changes)

	Operating revenue		Operating gross profit		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	5,000	(30.7)	4,900	(27.3)	1,500	(40.4)	1,500	(41.3)	1,000	(40.6)	51.68

Note: Revisions to the most recently announced consolidated forecast: None

* Notes

(1) Significant changes in the scope of consolidation during the period: None
Newly added: - Excluded: -

(2) Application of special accounting methods for presenting interim consolidated financial statements: Yes

(3) Changes in accounting policies and accounting-based estimates, and restatements

1) Changes in accounting policies due to revisions in accounting standards, others: None
2) Changes in accounting policies other than 1) above: None
3) Changes in accounting-based estimates: None
4) Restatements: None

(4) Number of shares issued (common stock)

1) Number of shares issued at the end of the period (including treasury shares)

As of Jun. 30, 2026:	21,549,900 shares	As of Dec. 31, 2025:	21,549,900 shares

2) Number of treasury shares at the end of the period

As of Jun. 30, 2026:	2,201,777 shares	As of Dec. 31, 2025:	2,201,777 shares

3) Average number of shares during the period

Six months ended Jun. 30, 2026:	19,348,123 shares	Six months ended Jun. 30, 2025:	19,348,123 shares

* The current financial report is not subject to quarterly (semi-annual) review by certified public accountants or auditing firms.

* Cautionary statement with respect to forward-looking statements, and other special items
Forecasts of future performance in this document are based on assumptions judged to be valid and information currently available to Mercuria Holdings' management, and are not promises by Mercuria Holdings regarding future performance. Actual results may differ materially from the forecasts for a number of reasons.

Mercuria Holdings plans to hold a financial results meeting for institutional investors and securities analysts on Thursday, September 3, 2026. Materials to be distributed at this meeting will be available on the Mercuria Holdings' website immediately thereafter.

* For percentages representing year-on-year changes, a "–" sign is used in cases where either or both of the figures for the current and previous periods are negative, or where the percentage change is 1,000% or more.

The above is an English translation of a summary of the Japanese full version "Kessan Tanshin" (in Japanese, including attachments) provided for information purposes only. The original Japanese version was released through our website (https://www.mercuria.jp). If any discrepancy is identified between this translation and the Japanese original, the Japanese original shall prevail.