Press release on October 23, 2026
Company name：IwaiCosmo Holdings CO., Ltd.
Name of Representative：Representative Director, Chairman and CEO Yoshiaki Okitsu
（Stock code：8707 Prime Market）

Notice Concerning Dividends from Surplus (Interim)

The Company hereby announces the meeting of the Board of Directors held today passed a resolution regarding dividends from surplus (interim) with a record date of September 30, 2026, as follows. There are no changes from the "Notice Regarding Interim Dividend (Planned) for the Fiscal Year Ending March 2027" announced on September 18, 2026.

1. Details of dividends

	Determined amount	Most recent dividend schedule (announced on September 18, 2026)	Actual results for the previous fiscal year (March 2026 Interim)
Record date	September30, 2026	Same as on the left	September30, 2025
Dividends per share	65 yen	Same as on the left	60 yen
Total dividends	1,526 million yen	—	1,409 million yen
Effective date	November 20, 2026	—	November 21, 2025
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, the Company sets a minimum annual dividend per share at a dividend on equity (DOE) ratio of approximately 3%, and will target a consolidated total return ratio of 50% or more as profit distribution in line with business performance. Additionally, the Company will aim to enhance the return of profits to shareholders by paying performance-linked dividends, setting the interim dividend at a DOE ratio of approximately 2% and the year-end dividend at approximately 1%.

（Reference）

	Dividends per share		
	Interim dividend	Year-end dividend	Annual dividend
Dividend Forecast		Undetermined DOE of approximately 1%+ performance-based	Undetermined DOE of approximately 3%+ performance-based
Dividend History	65yen DOE　2.01%		
Actual results for the previous fiscal year (the fiscal year ended March 31, 2026)	60 yen	165 yen	225 yen

（※）Performance-based compensation is determined based on the dividend policy and current performance.

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