〈The English version of this is a reference translation of the Japanese version, and its accuracy is not guaranteed.〉

Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending October 2026 [Japanese GAAP]

10 September 2026

Company name: IKK Holdings Inc. Listed on Tokyo Stock Exchange

Securities Code 2198 URL https://www.ikk-grp.jp/(Link)

Representative (Title) Representative Director, President, and COO (Name) Daisuke Nakashima

Contact (Title) General Manager, Management Administration Department (Name) Kazuya Nagashima TEL 050-3539-1122

Scheduled dividend payment date —

Preparation of supplementary materials for financial results : Yes

Financial results briefing : No

(Amounts of less than one million yen are rounded down)

1. Consolidated financial results for the third quarter of the fiscal year ending October 2026 (1 November 2025 to 31 July 2026)

(1) Consolidated operating results (cumulative)

(% figures indicate year-on-year change)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Q3 FY10/2026	17,016	7.3	1,028	43.2	1,148	52.4	798	82.5
Q3 FY10/2025	15,861	(4.1)	717	(53.0)	753	(51.4)	437	(56.2)

(Note) Comprehensive income: Third quarter of F2026 yen/10 817 million yen (112.6%) Third quarter of F2025 yen/10 384 million yen ((61.8%))

	Net income per share	Diluted net income per share
	Yen	Yen
Q3 FY10/2026	27.39	—
Q3 FY10/2025	15.17	—

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
Q3 FY10/2026	21,007	12,408	58.8
October 2025 fiscal year	20,802	12,202	58.4

(Reference) Equity Third quarter of F2026 yen/10: 12,346 million yen F2025 yen/10: 12,147 million yen

2. Dividends

	Cash dividends applicable to the year				
	End of the first quarter	End of the second quarter	End of the third quarter	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
F2025 yen/10	—	0.00	—	24.00	24.00
F2026 yen/10	—	0.00	—		
F2026 yen/10 (forecast)				24.00	24.00

(Note) Revision from the most recently announced dividend forecast: None

3. Consolidated financial forecast for the fiscal year ending October 2026 (1 November 2025 to 31 October 2026)

(% figures indicate year-on-year change)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	22,850	1.8	1,200	(34.1)	1,175	(37.9)	720	(63.3)	25.02

(Note) Revision from the most recently announced financial forecast: None

* Notes

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

Newly included — companie (Company name) - 、 Excluded — companies (Company name) -

(2) Application of accounting methods specific to the preparation of quarterly consolidated financial statements: None

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

(1) Changes in accounting policies due to revisions of accounting standards, etc. : No
(2) Changes in accounting policies other than (1) : None
(3) Changes in accounting 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)	Third quarter of F2026 yen/10	29,956.800 shares	F2025 yen/10	29,956.800 shares
(2) Number of treasury shares at the end of the period	Third quarter of F2026 yen/10	739.114 shares	F2025 yen/10	886.940 shares
(3) Weighted average number of shares (quarterly cumulative)	Third quarter of F2026 yen/10	29,142.403 shares	Third quarter of F2025 yen/10	28,833.835 shares

(Note) Treasury shares include 381.7 thousand shares held by the trust dedicated to the IKK Holdings Employee Shareholding Association at the end of the current quarterly consolidated accounting period.

* Review by certified public accountant or audit firm of the attached quarterly consolidated financial statements: None

* Explanation regarding the appropriate use of financial forecasts and other special notes

The forward-looking statements, including financial forecasts, contained in this document are based on information currently available to the Company and certain assumptions that the Company believes to be reasonable, and are not intended as a commitment by the Company to achieve such results. Actual results may differ materially due to various factors. For the assumptions underlying the financial forecasts and cautionary notes on the use of financial forecasts, please refer to page 2 of the accompanying materials, "1. Qualitative Information Regarding Quarterly Financial Results (3) Explanation of Forward-Looking Information Including Consolidated Financial Forecasts."

Table of Contents of Accompanying Materials

1. Qualitative Information Regarding Quarterly Financial Results

(1) Explanation of Operating Results

During the cumulative third quarter of the current fiscal year (1 November 2025 to 31 July 2026), the Japanese economy has been on a moderate recovery trend, although it is necessary to closely monitor the impact of the situation in the Middle East. While personal consumption has shown signs of recovery, both domestic corporate prices and consumer prices have been rising amid concerns over the impact of the situation in the Middle East and fluctuations in financial and capital markets, and the outlook remains uncertain.

In the wedding industry, the number of marriages in 2025 was 480 thousand couples (Ministry of Health, Labour and Welfare, "2025 Vital Statistics Monthly Report Annual Total (Approximate Figures) Overview"), an increase of approximately 4 thousand couples compared to the previous year. Although the structural challenge of a declining population of marriageable age persists, the number of wedding ceremonies and receptions has remained steady, and the guest house wedding market has also been generally firm.

Under these circumstances, amid the diversification of values regarding weddings, our Group has continued internal and external training aimed at improving staff interpersonal and customer service skills, while strengthening information gathering and analytical capabilities utilizing our proprietary sales support system, and actively implementing various measures. Additionally, to promote the branding of weddings, we have advanced measures to enhance brand value centered on specialized departments, implemented initiatives to strengthen proposal capabilities utilizing AI, and operated a system to recognize outstanding plans and services within the company, thereby improving our ability to attract customers and secure orders.

As a result, net sales for the cumulative third quarter were 17,016 million yen (up 7.3% year-on-year), and operating income was 1,028 million yen (up 43.2% year-on-year), ordinary income was 1,148 million yen (up 52.4% year-on-year), and net income attributable to owners of parent was 798 million yen (up 82.5% year-on-year).

The results by segment are as follows. From the current consolidated fiscal year, in conjunction with the review of our Group's organizational structure, we have revised the allocation method for certain corporate expenses to more appropriately reflect the performance of each reportable segment. Year-on-year comparisons are based on figures calculated using the revised expense allocation method.

(1) Wedding Business

Due to increases in unit price per ceremony and the number of ceremonies performed, net sales were 15,417 million yen (up 5.5% year-on-year) and operating income was 1,282 million yen (up 19.8% year-on-year).

(2) Nursing Care Business

Net sales were 495 million yen (up 0.5% year-on-year) and operating income was 24 million yen (up 1.7% year-on-year).

(3) Food Business

Due to an increase in orders for catalog gifts and wedding favors, net sales were 791 million yen (up 143.7% year-on-year) and operating income was 94 million yen (compared to an operating loss of 23 million yen in the same period of the previous year).

(4) Photo Business

With the operation of "Studio Clori.TOKYO Shinjuku," which opened in the current consolidated fiscal year (November 2025), net sales were 925 million yen (up 39.2% year-on-year) and operating income was 111 million yen (down 32.2% year-on-year).

(2) Explanation of Financial Position

Total assets increased by 205 million yen compared to the end of the previous consolidated fiscal year to 21,007 million yen. This was mainly due to increases in tangible fixed assets of 1,228 million yen and other investments and other assets of 139 million yen, and decreases in cash and deposits of 968 million yen and accounts receivable of 117 million yen.

Liabilities decreased by 0 million yen compared to the end of the previous consolidated fiscal year to 8,598 million yen. This was mainly due to decreases in accounts payable of 318 million yen, income taxes payable of 215 million yen, and provision for bonuses of 181 million yen, and an increase in long-term borrowings of 715 million yen.

Net assets increased by 205 million yen compared to the end of the previous consolidated fiscal year to 12,408 million yen. This was mainly due to an increase from recording net income attributable to owners of parent of 798 million yen and an increase of 95 million yen from the sale of treasury shares, etc., offset by a decrease of 710 million yen from dividend payments. As a result, the equity ratio increased by 0.4 percentage points compared to the end of the previous consolidated fiscal year to 58.8%.

(3) Explanation of Forward-Looking Information Including Consolidated Financial Forecasts

Third quarter results have generally exceeded plan. On the other hand, regarding expenses related to renovations and new store openings planned for the fourth quarter accounting period, the timing and amounts are undetermined, making it difficult to reasonably estimate their impact on financial results.

Therefore, at this time, we have not revised the full-year consolidated financial forecast announced on 11 December 2025. If revisions to the financial forecast become necessary in the future, we will promptly disclose them.

2. Quarterly Consolidated Financial Statements and Major Notes

(1) Quarterly Consolidated Balance Sheet

(Unit: Thousands of yen)

	Previous consolidated fiscal year (31 October 2025)	Current third quarter consolidated accounting period (31 July 2026)
Assets		
Current assets		
Cash and deposits	5,494,019	4,525,838
Accounts receivable	364,258	246,827
Merchandise and finished goods	290,546	243,751
Raw materials and supplies	140,209	111,195
Other	452,248	563,555
Allowance for doubtful accounts	(13,337)	(6,019)
Total current assets	6,727,943	5,685,149
Fixed assets		
Tangible fixed assets		
Buildings and structures, net	7,823,867	7,629,881
Land	1,768,923	1,768,923
Other, net	564,742	1,987,048
Total tangible fixed assets	10,157,534	11,385,853
Intangible fixed assets	136,030	122,126
Investments and other assets		
Investment securities	1,016,813	1,024,275
Guarantee deposits	996,834	883,801
Other	1,766,850	1,906,075
Total investments and other assets	3,780,498	3,814,153
Total fixed assets	14,074,064	15,322,133
Total assets	20,802,007	21,007,282
Liabilities		
Current liabilities		
Accounts payable	1,005,839	687,783
Long-term borrowings due within one year	817,327	814,188
Income taxes payable	268,666	52,670
Accrued bonuses	404,461	222,573
Other	2,659,347	2,603,403
Total current liabilities	5,155,640	4,380,618
Long-term liabilities		
Long-term Debt	1,577,471	2,296,370
Retirement benefit liability	23,662	22,356
Provision for point card certificates	13,015	13,260
Asset retirement obligations	1,350,133	1,389,976
Other	479,085	496,318
Total long-term liabilities	3,443,368	4,218,281
Total liabilities	8,599,008	8,598,899

(Unit: Thousands of yen)

	Previous consolidated fiscal year (31 October 2025)	Current third quarter consolidated accounting period (31 July 2026)
NET ASSETS		
Shareholders' Equity		
Common stock	351,655	351,655
Capital surplus	382,662	382,827
Retained earnings	11,929,718	12,017,804
Treasury stock	(574,587)	(479,357)
Total shareholders' equity	12,089,449	12,272,929
Accumulated other comprehensive income		
Unrealized gain on available-for-sale securities	15,763	27,851
Remeasurements of defined benefit plans	4,055	4,137
Foreign currency translation adjustments	37,905	41,959
Total accumulated other comprehensive income	57,724	73,949
Non-controlling interests	55,825	61,503
Total net assets	12,202,999	12,408,383
Total liabilities and net assets	20,802,007	21,007,282

(2) Quarterly Consolidated Statement of Income and Quarterly Consolidated Statement of Comprehensive Income

(Quarterly Consolidated Statement of Income)

(Unit: Thousands of yen)

	Previous third quarter consolidated cumulative period (1 November 2024 to 31 July 2025)	Current third quarter consolidated cumulative period (1 November 2025 to 31 July 2026)
Net sales	15,861,659	17,016,707
Cost of Sales	6,332,409	6,745,006
Gross profit	9,529,250	10,271,701
Selling, general and administrative expenses	8,811,346	9,243,550
Operating income	717,903	1,028,150
Non-Operating Income		
Interest income	16,582	18,011
Interest on securities	13,527	34,444
Fee and commission received	5,073	44,659
Other	23,816	46,705
Total non-operating income	59,000	143,821
Non-Operating Expenses		
Interest expense	14,764	16,680
Other	8,606	6,873
Total non-operating expenses	23,370	23,554
Ordinary income	753,533	1,148,417
Extraordinary Income		
Gain on Sales of Fixed Assets	4,299	127,333
Reversal of asset retirement obligations	——	41,649
Total extraordinary income	4,299	168,983
Extraordinary loss		
Loss on disposal of fixed assets	5,127	5,391
Total extraordinary loss	5,127	5,391
Quarterly net income before income taxes	752,705	1,312,009
Income taxes	196,075	321,938
Income taxes-deferred	111,660	188,976
Total income taxes	307,736	510,915
Quarterly net income	444,969	801,094
Quarterly net income attributable to non-controlling interests	7,685	2,993
Net income attributable to owners of parent	437,284	798,100

(Quarterly Consolidated Statement of Comprehensive Income)

(Unit: Thousands of yen)

	Previous third quarter consolidated cumulative period (1 November 2024 to 31 July 2025)	Current third quarter consolidated cumulative period (1 November 2025 to 31 July 2026)
Quarterly net income	444,969	801,094
Other comprehensive income		
Unrealized gain on available-for-sale securities	(18,264)	12,088
Remeasurements of defined benefit plans	(1,487)	88
Foreign currency translation adjustments	(40,638)	4,298
Total other comprehensive income	(60,390)	16,476
Quarterly comprehensive income	384,579	817,570
(Breakdown)		
Quarterly comprehensive income attributable to owners of the parent	379,516	814,325
Quarterly comprehensive income attributable to non-controlling interests	5,063	3,244

(3) Notes to Quarterly Consolidated Financial Statements

(Notes on Going Concern Assumption) Not applicable.

(Notes on Substantial Changes in the Amount of Shareholders' Equity) Not applicable.

(Notes on Quarterly Consolidated Statement of Cash Flows)

The quarterly consolidated statement of cash flows for the current third quarter consolidated cumulative period has not been prepared. Depreciation and amortization (including amortization of intangible assets) for the third quarter consolidated cumulative period is as follows.

	Previous third quarter consolidated cumulative period (1 November 2024 to 31 July 2025)	Current third quarter consolidated cumulative period (1 November 2026 to 31 July 2026)
Depreciation and amortization	827,612 thousand yen	819,735 thousand yen

(Notes on Segment Information)

Ⅰ Previous third quarter consolidated cumulative period (1 November 2024 to 31 July 2025)

1. Information on net sales and profit or loss by reportable segment and disaggregation of revenue

(Unit: Thousands of yen)

	Reportable segment				
	Wedding Business	Care Business	Food Business	Photo Business	Total
Net sales					
Revenue from contracts with customers	14,618,730	493,551	84,682	664,694	15,861,659
Other income	―	―	―	―	―
Sales to external customers	14,618,730	493,551	84,682	664,694	15,861,659
Intersegment sales or transfers	1,278	―	240,290	224	241,793
Total	14,620,009	493,551	324,973	664,918	16,103,452
Segment profit or loss ()	1,070,303	24,050	(23,878)	164,287	1,234,761

	Other	Total	Adjusted amount (Note 1)	Amount recorded in quarterly consolidated statement of income (Note 2)
Net sales				
Revenue from contracts with customers	―	15,861,659	―	15,861,659
Other income	―	―	―	―
Sales to external customers	―	15,861,659	―	15,861,659
Intersegment sales or transfers	―	241,793	(241,793)	―
Total	―	16,103,452	(241,793)	15,861,659
Segment profit or loss (△)	―	1,234,761	(516,857)	717,903

(Note) 1. The adjustment amount of (516,857) thousand yen for segment profit or loss is mainly corporate expenses that have not been allocated to each reportable segment.

2. Segment profit or loss is adjusted with operating income in the quarterly consolidated statement of income.

II Current third quarter consolidated cumulative period (1 November 2025 to 31 July 2026)

1. Information on net sales and profit or loss by reportable segment and disaggregation of revenue

(Unit: Thousands of yen)

	Reportable segment				
	Wedding Business	Care Business	Food Business	Photo Business	Total
Net sales					
Revenue from contracts with customers	15,416,758	495,851	179,415	924,681	17,016,707
Other income	――	――	――	――	――
Sales to external customers	15,416,758	495,851	179,415	924,681	17,016,707
Intersegment sales or transfers	1,053	――	612,554	588	614,195
Total	15,417,811	495,851	791,970	925,269	17,630,903
Segment profit or loss (△)	1,282,450	24,448	94,837	111,357	1,513,093

	Other (Note 1)	Total	Adjusted amount (Note 2)	Amount recorded in quarterly consolidated statement of income (Note 3)
Net sales				
Revenue from contracts with customers	――	17,016,707	――	17,016,707
Other income	――	――	――	――
Sales to external customers	――	17,016,707	――	17,016,707
Intersegment sales or transfers	――	614,195	(614,195)	――
Total	――	17,630,903	(614,195)	17,016,707
Segment profit or loss (△)	(46,561)	1,466,531	(438,380)	1,028,150

(Note) 1. The "Other" category is a business segment not included in reportable segments, which is the human resources business.

2. The adjustment amount of (438.38 thousand) thousand yen for segment profit or loss is mainly corporate expenses that have not been allocated to each reportable segment.

3. Segment profit or loss is adjusted with operating income in the quarterly consolidated statement of income.

2. Changes in reportable segments

From the current consolidated fiscal year, in conjunction with the review of the organizational structure of our Group, we have revised the allocation method of certain corporate expenses and changed the measurement method for profit or loss of reportable segments in order to more appropriately reflect the performance of each reportable segment.

The segment information for the previous third quarter consolidated cumulative period has been prepared based on the revised measurement method.