

Document and entity information

	Mar 2026	Sep 2025
Company information		
Company information		
FASF member mark		true
Document name		第2四半期（中間期）決算短信〔日本基準〕（非連結）
Filing date		2025-11-11
Company name		IVY COSMETICS CORPORATION
Securities code		4918
URL		https://www.ivy.co.jp
Representative		
Title		代表取締役社長
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Inquiries		
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Other		
Semi-annual statement filing date (as planned)		2025-11-14
Supplemental material of results		true
Way of getting		-
Convening briefing of results		true
Target for briefing of results		-
Note to fraction processing method		（百万円未満切捨て）
Stock exchange listings		
Tokyo		
Tokyo Prime		-
Tokyo Standard		true
Tokyo Growth		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		
Japan Securities Dealers Association		-
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2026-03-31	
Quarterly period		2

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2025	Sep 2024
Quarterly operating results		
Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	1,384	1,381
% change	0.2	-7.8
Operating profit		
Operating profit	207	189
% change	9.4	-7.2
Ordinary profit		
Ordinary profit	208	185
% change	12.2	-7.9
Profit		
Profit	184	-186
% change	-	-
Other operating results		
Basic earnings per share (Yen)	29.28	-39.96
Diluted earnings per share (Yen)	29.23	-
Note to operating results		
Note to operating results	(注) 1株当たり中間純利益は、当期純利益からA種優先配当の会計期間に係る支払想定額を控除し算定しています。	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2025	Mar 2025
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	3,509	3,567
Net assets	2,584	2,468
Capital adequacy ratio (%)	73.6	69.2
Note to financial positions		
Owner's equity	2,584	2,467
Note to financial positions	-	-

Business Results-Note to quarterly business results

	Sep 2025
Quarterly note to business results	
Quarterly note to business results	
Note to financial results	
Note to financial results	-

Quarterly Dividends

(in millions of yens)

	Mar 2026	Sep 2025	Mar 2025
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-	-	-

Second quarter		
Result	0.00	0.00
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		0.00
Forecast	15.00	
Upper	-	
Lower	-	
Annual		
Result		0.00
Forecast	15.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	
Note to dividends		
Note to dividends		
Annual		-

Quarterly Forecasts

(in millions of yens)

		Mar 2026
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts		3. 令和8年3月期の業績予想（令和7年4月1日～令和8年3月31日）
Preamble to forecasts		
Preamble to forecasts		-
Main table of forecasts		
Net sales		
Net sales		
Forecast		2,850
Upper		-
Lower		-
% change		
Forecast		-2.7
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		380
Upper		-
Lower		-
% change		
Forecast		-10.1
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		380
Upper		-
Lower		-
% change		
Forecast		-9.6
Upper		-

Lower	-
Profit	
Profit	
Forecast	315
Upper	-
Lower	-
% change	
Forecast	632.3
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	46.56
Upper	-
Lower	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-
Note to forecasts	
Note to forecasts	(注2) 1株当たり 当期純利益の計算は、 第5回新株予約権の 権利行使による影響 を加味し、普通株式の 期中平均株式数を計 算しております。ま た、当期純利益からA 種優先配当の会計期 間に係る支払想定額 を控除して計算して おります。

Notes, Semiannual-Applying of specific accounting of the semi-annual financial statements

Sep 2025

Applying of specific accounting of the semi-annual financial statements	
Applying of specific accounting of the semi-annual financial statements	
Others	
Applying of specific accounting of the semi-annual financial statements	
Applying of specific accounting of the semi-annual financial statements	-
Note to applying of specific accounting of the semi-annual financial statements	
Note to applying of specific accounting of the semi-annual financial statements	-

Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

Sep 2025

Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	-
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	

Notes, Quarterly-Number of issued and outstanding shares common stock

	Sep 2025	Mar 2025	Sep 2024
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	6,188,000	5,794,000	
Number of treasury stock at the end of fiscal year	130,677	130,597	
Average number of shares	5,803,332		5,039,328
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	<p>(注) 期末自己株式数には、「従業員向け株式交付信託」が保有する当社株式(8年3月期中間期 36,719株、7年3月期 36,719株)、及び「役員向け株式交付信託」が保有する当社株式(8年3月期中間期 46,120株、7年3月期 46,120株)が含まれております。また、「従業員向け株式交付信託」が保有する当社株式(8年3月期中間期 36,719株、7年3月期中間期 36,719株)、及び「役員向け株式交付信託」が保有する当社株式(8年3月期中間期 46,120株、7年3月期中間期 46,120株)を、期中平均株式数の計算において控除する自己株式に含めております。</p>		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.