

Note: This document is an English translation of the “Kessan Tanshin” for the third quarter of the fiscal year ending March 31, 2026 and is provided solely for reference purposes. In the event of any inconsistency between the Japanese and English versions, the Japanese version will govern.



Consolidated Financial Results for the First Nine Months of the Fiscal Year Ending March 31, 2026 (J-GAAP)

January 30, 2026

Company name:	ID Holdings Corporation
Listing:	Tokyo Stock Exchange, Prime Market
Securities code:	4709
URL:	https://www.idnet-hd.co.jp
Company representative:	Masaki Funakoshi, President, Representative Director and Group CEO
Direct inquiries to:	Naoko Hara, Senior Corporate Officer Manager, Corporate Strategy Department Tel: +81 3-3262-5177
Scheduled date of dividend payment:	—
Preparation of supplementary materials on financial results:	Yes
Presentation on results:	No

(Amounts of less than ¥1 million are truncated)

1. Consolidated Financial Results for Q1–3 FY2025 (April 1–December 31, 2025)

(1) Consolidated Business Results

(% indicates YoY changes)

	Net sales		EBITDA		Operating income		Ordinary income		Net income attributable to owners of parent	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%	¥ million	%
Q1–3 FY2025	29,188	9.7	3,308	0.2	3,018	7.6	3,036	4.8	1,939	12.4
Q1–3 FY2024	26,602	10.4	3,303	26.7	2,805	30.3	2,897	29.5	1,724	29.7

Note: Comprehensive income Q1–3 FY2025 ¥2,274 million (3.6%) Q1–3 FY2024 ¥2,195 million (27.4%)

	EPS before amortization of goodwill		Net income per share		Diluted net income per share	
	¥	%	¥	¥	¥	¥
Q1–3 FY2025	123.75	0.8	114.79	—	—	—
Q1–3 FY2024	122.80	23.1	102.92	—	—	—

Note: Diluted net income per share is not listed, as the Group has no potential shares.

(2) Consolidated Financial Position

	Total assets		Net assets		Equity ratio	
	¥ million		¥ million		¥ million	%
As of December 31, 2025	22,667		14,645		—	64.3
As of March 31, 2025	22,490		13,615		—	60.3

Reference: Equity As of December 31, 2025 ¥14,574 million As of March 31, 2025 ¥13,554 million

2. Dividends

	Annual dividends				
	End of first quarter	End of second quarter	End of third quarter	End of fiscal period	Total
FY2024	—	25.00	—	45.00	70.00
FY2025	—	35.00	—	—	—
FY2025 (forecast)	—	—	—	35.00	70.00

Note: Revision of most recently published dividend forecast: No

3. Forecasts of Consolidated Results for FY2025 (April 1, 2025–March 31, 2026)

(% indicates YoY changes)

	Net sales		EBITDA		Operating income		Ordinary income		Net income attributable to owners of parent	
FY2025 (full fiscal year)	¥ million 39,000	% 7.5	¥ million 4,540	% 3.4	¥ million 4,100	% 8.4	¥ million 4,080	% 5.6	¥ million 2,500	% 4.6

	EPS before amortization of goodwill		Net income per share
FY2025 (full fiscal year)	¥ 159.70	% -3.5	¥ 147.77

Note: 1. Revision of most recently published results forecast: No

2. The consolidated earnings forecasts for “EPS before amortization of goodwill” and “net income per share” do not reflect the impact of the stock split resolved at the Board of Directors’ meeting held on January 30, 2026.

*Notes

(1) Significant changes in the scope of consolidation during the period: No

(2) Adoption of special accounting treatments for quarterly consolidated financial statements: No

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

- (i) Changes in accounting policies due to revisions of accounting standards, etc.: No
- (ii) Changes in accounting policies other than (i): No
- (iii) Changes in accounting estimates: No
- (iv) Restatements: No

(4) Number of shares outstanding (common stock)

(i) Number of shares outstanding (inclusive of treasury stock):	As of December 31, 2025	17,229,712shares	As of December 31, 2024	17,229,712shares
(ii) Amount of treasury stock:	As of December 31, 2025	242,597shares	As of December 31, 2024	437,641shares
(iii) Interim average number of shares (Consolidated total for the quarter)	Q1–3 FY2025	16,895,876shares	Q1–3 FY2024	16,760,802shares

(5) Calculation of certain management indices

- EBITDA = Operating income + depreciation + amortization of goodwill
- EPS before amortization of goodwill = Net income after adjustments* ÷ interim average number of shares

*Net income after adjustments = Net income attributable to owners of parent + amortization of goodwill

* Review of the attached quarterly consolidated financial statements by a certified public accountant or audit corporation: No

* Qualitative information relating to the appropriate use of results forecasts, and other noteworthy items

Results forecasts are estimates based on information available as of the day the results were announced. Forecasts are inherently uncertain. The actual results, etc. may be different from the forecasts because of changes in business conditions, etc.

The ID Group has also introduced a board benefit trust-restricted stock (BBT-RS) plan and Japanese employee stock ownership plan - restricted stock (J-ESOP-RS). Company shares held by Custody Bank of Japan, Ltd. (Trust Account E) as trust property for the BBT-RS and J-ESOP-RS plans are included in treasury stock.