

January 30, 2026

To: All Concerned Stakeholders

Company	:	ID Holdings Corporation
Representative	:	Masaki Funakoshi, President, Representative Director and Group CEO (Securities Code: 4709; TSE Prime)
Inquiries	:	Naoko Hara, Senior Corporate Officer, Manager, Corporate Strategy Department
TEL	:	+81 3-3262-5177

Notice Regarding Revision of Stock Split and Partial Amendment to AOI

ID Holdings Corporation (hereinafter “the Company”) hereby announces that at a meeting of its Board of Directors held today, resolutions were passed as follows regarding the implementation of a stock split, partial amendments to the Articles of Incorporation.

1. Stock Split

(1) Purpose of the Share Split

The purpose is to create an environment where investors can more easily invest by lowering the amount per investment unit of the Company's stock, while also aiming to improve share liquidity and expand the investor base.

(2) Overview of the Stock Split

(i) Method of Split

As of the record date of March 31, 2026, each share of the Company's common stock held by shareholders listed or recorded in the final shareholder register on that date will be split into two shares.

(ii) Number of shares increased by the stock split

- Total number of shares issued before the stock split: 17,229,712 shares
- Number of shares increased by this split: 17,229,712 shares
- Total number of shares issued after the stock split: 34,459,424 shares
- Total authorized shares after stock split: 108,000,000 shares

(iii) Stock Split Schedule

- Record date announcement: Friday, March 6, 2026 (planned)
- Record date: Tuesday, March 31, 2026
- Effective date: Wednesday, April 1, 2026

(3) Other Matters

(i) Change in Capital Stock

There will be no change in the amount of capital in connection with this stock split.

(ii) Adjustment Regarding the Upper Limit on the Number of Shares Acquired and the Number of Points

Granted under The Performance-Based stock compensation system

The Performance-Based stock compensation system for Directors (including outside directors; hereinafter referred to as “Directors”), Corporate Officers, and officers with executive status (hereinafter collectively referred to as “Directors, etc.”) of the Company and its major group subsidiaries, approved at the Company's 57th Annual General Meeting of Shareholders held on June 20, 2025, will be adjusted as follows effective April 1, 2026.

Upper Limit on the Number of shares of the Company that may be acquired by trusts established under this system during the Target Period*

Before adjustment	After adjustment
460,000 shares	920,000 shares

*The five fiscal years from the fiscal year ending March 31, 2026, to the fiscal year ending March 31, 2030 (hereinafter referred to as the “Initial Target Period”) and each subsequent five-year period beginning after the Initial Target Period.

Upper Limit on the Number of points granted to Directors, etc. per fiscal year
--

Before adjustment	After adjustment
92,000 points	184,000 points

(iii) Regarding Dividend for the FY2025 (April 1, 2025, to March 31, 2026)

This stock split will take effect on April 1, 2026. Therefore, the year-end dividend for FY2025 with a record date of March 31, 2026, will be based on the number of shares held prior to the stock split.

2. Partial Amendment to the Articles of Incorporation

(1) Reason for Amendment

In conjunction with the implementation of the stock split, pursuant to Article 184, Paragraph 2 of the Companies Act, the total number of authorized shares under Article 6 of the Company's Articles of Incorporation will be amended as follows effective April 1, 2026.

(2) Details of the Amendment (Underlined portions indicate changes)

Current Articles of Incorporation	Amended Articles of Incorporation
(Total Authorized Capital Stock) Article 6 The total authorized capital stock of the Company shall be <u>54</u> million shares.	(Total Authorized Capital Stock) Article 6 The total authorized capital stock of the Company shall be <u>108</u> million shares.

(3) Schedule of Changes

- Board of Directors Resolution Date: Friday, January 30, 2026
- Effective Date: Wednesday, April 1, 2026

DISCLAIMER

This English translation is only for reference purpose. When there are any discrepancies between original Japanese version and English translation version, the original Japanese version always prevails.

This English translation is an automated translation using AI.