

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:	<a href="https://www.idnet-hd.co.jp">https://www.idnet-hd.co.jp</a>	
Company representative:	Masaki Funakoshi, President, Representative Director and Group CEO	
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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	
Q1–3 FY2025	¥ million	%	¥ million	%	¥ million	%	¥ million	%	¥ million	%
Q1–3 FY2024	29,188	9.7	3,308	0.2	3,018	7.6	3,036	4.8	1,939	12.4
	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	¥	%	¥	¥
Q1–3 FY2024	123.75	0.8	114.79	—
	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
As of December 31, 2025	¥ million		¥ million	%
As of March 31, 2025	22,667		14,645	64.3
	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. For details of the stock split, see page 12, “(3) Notes on Consolidated Financial Statements (Material Subsequent Events).”

#### \*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. See (3) Qualitative Information on the Consolidated Results Forecast under Section 1. Summary of Business Results, etc., on page 6 of the Attachment for the assumptions that form the basis of results forecasts and other things to remember when relying on results forecasts.

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.

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## 1. Summary of Business Results, etc.

### (1) Summary of Business Results for the Period

During the consolidated cumulative third quarter under review (Q1–3 FY2025: April 1 to December 31, 2025), the Japanese economy continued on a gradual recovery keynote, thanks to improvements in the employment and income environments as well as the results of some government policies. However, the path forward remained unclear, due to factors such as the impact of a continuing rise in the cost of living on personal consumption, uncertainty arising from US trade policy and intensifying geopolitical risk. Moreover, the impact of fluctuations in financial and capital markets remained in focus.

The information services industry, in which the ID Group is a participant, continued on a growth trend. Demand for IT investment continued to be robust, as digital technologies advanced in virtually every aspect of society. Corporate demand for AI, cloud solutions and other technologies that boost productivity and solve management issues drove growth in needs for construction of in-house IT environments and consulting. Cyberattacks aimed at corporate supply chains increased, intensifying appetite for investment in security measures and IT governance to ensure business continuity.

Against this background, the ID Group enjoyed favorable growth in application development, IT infrastructure and cybersecurity. Net sales rose to ¥29.188 billion (+9.7% YoY). In earnings, the Group ramped up returns to employees and strategic investments to train and retain personnel, amid the increase in net sales noted above, improvement in gross profit margin, and decrease in amortization of goodwill. Operating income rose to ¥3.018 billion (+7.6% YoY) and ordinary income increased to ¥3.036 billion (+4.8% YoY). Net income attributable to owners of parent grew to ¥1.939 billion (+12.4% YoY) and EBITDA improved to ¥3.308 billion (+0.2% YoY).

Note: Beginning with the consolidated first quarter under review, the service named “software development” is changed to “application development” and the service named “cybersecurity, consulting and training” is split into two services, “cybersecurity” and “consulting and training.” These changes in nomenclature do not denote any change in the nature or status of these businesses.

The Group's business consists of a single segment. Business results for each service are as follows.

(Millions of ¥)

		Previous consolidated cumulative third quarter (April 1, 2024 to December 31, 2024)	Consolidated cumulative third quarter under review (April 1, 2025 to December 31, 2025)	Compared with same period of previous fiscal year (YoY)	
				Increase/ decrease	Rate of increase/ decrease (%)
System management	Net sales	11,304	11,593	288	2.6
	Gross profit	2,739	2,713	-25	-0.9
	Gross profit margin	24.2%	23.4%	-0.8P	—
Software development	Net sales	9,113	10,215	1,102	12.1
	Gross profit	1,843	2,701	857	46.5
	Gross profit margin	20.2%	26.4%	6.2P	—
IT infrastructure	Net sales	3,012	3,491	478	15.9
	Gross profit	914	895	-19	-2.1
	Gross profit margin	30.4%	25.6%	-4.8P	—
Cybersecurity	Net sales	1,570	2,268	698	44.5
	Gross profit	429	678	249	58.1
	Gross profit margin	27.3%	29.9%	2.6P	—
Consulting and training	Net sales	1,275	1,187	-87	-6.8
	Gross profit	550	489	-61	-11.2
	Gross profit margin	43.2%	41.2%	-2.0P	—
Others	Net sales	327	431	104	31.9
	Gross profit	-34	-17	17	—
	Gross profit margin	—	—	—	—
Total	Net sales	26,602	29,188	2,586	9.7
	Gross profit	6,442	7,460	1,017	15.8
	Gross profit margin	24.2%	25.6%	1.4P	—

#### (i) System management

Although some projects were scaled back and changes to service categories pared revenues, order acceptance from clients in the financial sector and major IT vendors expanded, new projects were launched, and a review of unit prices to ensure appropriate pricing also contributed to results. Net sales rose to ¥11.593 billion (+2.6% YoY).

#### (ii) Software development

The Group attracted new clients through partnerships with major IT vendors, launched new projects with existing clients, and enjoyed increases in order acceptance from clients related to finance, manufacturing, and energy. Net sales grew to ¥10.215 billion (+12.1% YoY).

#### (iii) IT infrastructure

Order acceptance increased with clients related to finance, energy, and manufacturing, while transactions expanded through partnerships with major IT vendors. Net sales improved to ¥3.491 billion (+15.9% YoY).

#### (iv) Cybersecurity

As demand for cybersecurity solutions intensified, order acceptance broadened with multiple clients, most notably in the public

sector. Net sales surged to ¥2.268 billion (+44.5% YoY).

(v) Consulting and training

Projects with some clients wrapped up. Net sales retreated to ¥1.187 billion (-6.8% YoY).

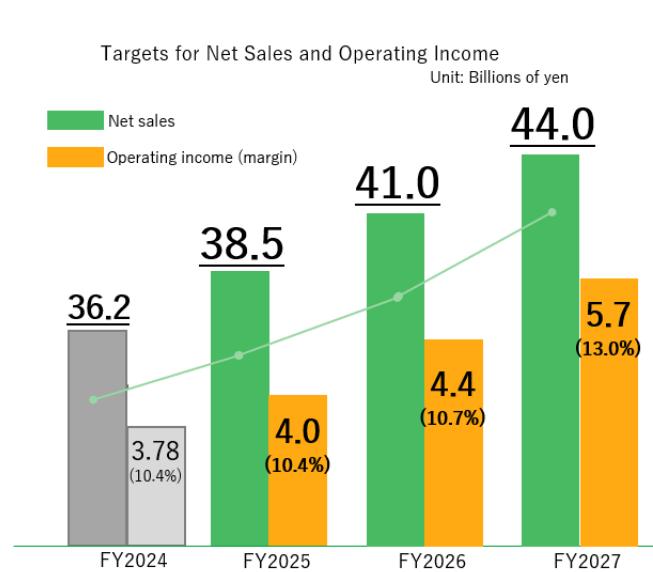
(vi) Others

Order acceptance from clients related to finance and energy expanded. Net sales lifted to ¥431 million (+31.9% YoY).

### Management Policy Initiatives

The ID Group has drafted a three-year Mid-term Management Plan entitled “Next 50 Episode III: JUMP!!!,” with FY2025 as its first year. Focusing on two strategic themes, “shift to a high-profit model” and “transformation of culture,” the plan outlines six key strategies, including a service portfolio strategy, establishment of customer contact points and a strategy for investment in human capital.

- **Advancement of six key strategies including service portfolio, establishment of customer contact points and investment in human capital**



Note: Target figures as of April 30, 2025

In its service portfolio strategy, the ID Group posted ebullient growth through its twin strategies of improving profitability in its base areas<sup>1</sup> and expanding the scale of operations in its focal areas<sup>2</sup>. In application development in particular, in which profitability has been identified as an issue, reforms were undertaken with a view to improving earnings at each business location. Going forward, the Group aims to improve profitability by establishing a high-productivity business model.

In focal areas, over the past three years the Group has confirmed a number of employees who wish to rotate into different areas. For these employees, the Group worked to execute a planned resource shift into IT infrastructure and cybersecurity, and moved forward with training plans for consultants of whom advanced knowledge and experience will be required.

Additionally, the Group continued to implement actions originally prepared for the strategy for investment in human capital, global strategy, and other initiatives.

#### Notes

1. Base areas: System management and application development
2. Focal areas: IT infrastructure, cybersecurity, and consulting and training

## **Research and Development Activities**

During Q1–3 FY2025, Group expenditures on research and development activities totaled ¥160 million.

The ID Group is focusing intensively on research and development, determined to create innovative businesses that put state-of-the-art technologies to work.

The ID Group undertook a number of major initiatives. The Group moved actively forward on research in AI technology. In particular, the Group focused on research on AI agents that can process complex tasks with high degrees of autonomy and examined and implemented development standards predicated on the assumption that AI will be used in system development. In addition, Group technical research continued on small language models (SLMs), which have high affinity with corporate security management, and on medical AI systems for diagnosis of knee osteoarthritis, in collaboration with Tottori University. Leveraging this knowledge, the Group launched a series of innovative training programs and services. These included Dify Training from Scratch, a training program in which even AI beginners can quickly acquire skills useful in the working world; and the AIOps Status Analysis Service and the AIOps Product Introduction Service, two services aimed at supporting the introduction of AIOps<sup>1</sup>.

The ID Group continued to work on constructing next-generation system operations incorporating advanced technologies to enhance system management, a core business of the Group. In one of these projects, ID-VROP, a virtual operation center, the Group examined fortification of security features using AI features and its patented blockchain technology, and tested technologies in view of proof-of-concept results in particular client environments. The Group also participated in a consortium to achieve next-generation system operations.

The Group also pursued R&D applying patented technologies that the Company holds or intends to acquire. In collaboration with SBI R3 Japan Co., Ltd., the Group continued to advance research and development to achieve innovative services using a logging system and a technology to prevent hallucinations<sup>2</sup>.

Finally, the Group took steps to strengthen its technical capabilities and foster further innovation. Through investment in US venture funds, the ID Group strengthened efforts to gather information on leading-edge technologies. The Group stepped up efforts to acquire certification under ISO42001, the international standard for artificial intelligence management systems (AIMS), and ISO56001, the international standard for innovation management systems.

1 AIOps: A method of automating and streamlining system operation tasks using AI

2 Hallucination: A phenomenon in which AI generates information that is not grounded in reality.

**(2) Summary of Financial Condition for the Period**

(Assets)

Assets at the end of consolidated Q3 FY2025 increased by ¥177 million from the end of the previous fiscal year, to ¥22.667 billion. Cash and deposits decreased by ¥360 million and amortization of goodwill reduced assets by ¥151 million. However, contract assets rose by ¥375 million and investment securities by ¥231 million.

(Liabilities)

Liabilities at the end of consolidated Q3 FY2025 decreased by ¥852 million from the end of the previous fiscal year, to ¥8.022 billion. Other current liabilities rose by ¥728 million and contract liabilities increased by ¥423 million, but interest-bearing debt declined by ¥950 million, income taxes payable fell by ¥902 million, and provision for bonuses retreated by ¥213 million.

(Net Assets)

Net assets at the end of consolidated Q3 FY2025 increased by ¥1.029 billion from the end of the previous fiscal year, to ¥14.645 billion. Although payment of year-end and interim dividends reduced net assets by ¥1.376 billion, net income attributable to owners of parent increased by ¥1.939 billion, valuation difference on available-for-sale securities rose by ¥172 million, and foreign currency translation adjustment increased by ¥127 million.

**(3) Qualitative Information on the Consolidated Results Forecast**

There are no changes to the forecast of business results in “Notice Regarding Revision of Forecast of the Full-year Consolidated Business Results,” published on October 31, 2025.

## 2. Consolidated Financial Statements and Important Notes

### (1) Consolidated Balance Sheet

(Thousands of ¥)

	Previous consolidated accounting period As of March 31, 2025	Consolidated third quarter under review As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	5,683,280	5,322,553
Accounts receivable—trade	6,902,201	7,058,829
Contract assets	975,713	1,350,834
Work in process	109	15,743
Accounts receivable—other	28,912	59,815
Other	805,830	849,002
Total current assets	14,396,048	14,656,780
Non-current assets		
Property, plant and equipment	1,463,168	1,450,519
Intangible assets		
Goodwill	475,828	324,374
Software	88,303	67,351
Other	754	754
Total intangible assets	564,886	392,480
Investments and other assets		
Investment securities	4,664,007	4,895,777
Deferred tax assets	651,589	447,806
Guarantee deposits	371,700	366,082
Other	386,411	465,576
Allowance for doubtful accounts	−7,500	−7,500
Total investments and other assets	6,066,209	6,167,743
Total non-current assets	8,094,264	8,010,743
<b>Total assets</b>	<b>22,490,312</b>	<b>22,667,523</b>

(Thousands of ¥)

	Previous consolidated accounting period	Consolidated third quarter under review
	As of March 31, 2025	As of December 31, 2025
<b>Liabilities</b>		
Current liabilities		
Accounts payable—trade	1,378,584	1,448,103
Contract liabilities	673,293	1,096,431
Short-term loans payable	* 1,800,000	* 1,000,000
Current portion of long-term loans payable	150,000	—
Income taxes payable	1,132,988	230,867
Provision for bonuses	1,443,365	1,230,098
Provision for directors' bonuses	44,593	23,330
Other	1,365,111	2,093,848
Total current liabilities	7,987,936	7,122,679
Non-current liabilities		
Deferred tax liabilities	494,495	573,832
Provision for directors' retirement benefits	45,351	52,146
Net retirement benefit liability	36,620	27,237
Other	310,503	246,588
Total non-current liabilities	886,969	899,803
Total liabilities	8,874,905	8,022,483
Net assets		
Shareholders' equity		
Capital stock	592,344	592,344
Capital surplus	541,475	541,475
Retained earnings	11,119,125	11,682,146
Treasury stock	-427,649	-293,774
Total shareholders' equity	11,825,295	12,522,192
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,298,070	1,470,748
Deferred gains or losses on hedges	648	23,830
Foreign currency translation adjustment	412,769	539,901
Remeasurements of retirement benefit plans	17,374	18,231
Total accumulated other comprehensive income	1,728,863	2,052,712
Non-controlling interests	61,247	70,135
Total net assets	13,615,406	14,645,040
Total liabilities and net assets	22,490,312	22,667,523

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

(Thousands of ¥)

	Previous consolidated cumulative third quarter (April 1, 2024 to December 31, 2024)	Consolidated cumulative third quarter under review (April 1, 2025 to December 31, 2025)
Net sales	26,602,545	29,188,830
Cost of sales	20,159,728	21,728,115
Gross profit	6,442,817	7,460,714
Selling, general, and administrative expenses	3,637,170	4,441,883
Operating income	2,805,646	3,018,831
Non-operating income		
Interest income	10,037	5,935
Dividend income	40,434	47,095
Subsidy income	7,057	4,701
Foreign exchange gains	6,031	22,601
Other	41,017	30,619
Total non-operating income	104,578	110,954
Non-operating expenses		
Interest expenses	10,975	12,537
Share of loss of entities accounted for using equity method	—	67,157
Other	1,974	13,469
Total non-operating expenses	12,949	93,164
Ordinary income	2,897,275	3,036,620
Extraordinary income		
Gain on sales of non-current assets	2,280	—
Gain on sales of investment securities	—	12,084
Gain on sale of businesses	—	35,000
Total extraordinary income	2,280	47,084
Extraordinary losses		
Loss on retirement of non-current assets	1,790	319
Total extraordinary losses	1,790	319
Net income before income taxes	2,897,764	3,083,385
Income taxes—current	948,900	938,301
Income taxes—deferred	214,271	194,449
Total income taxes	1,163,172	1,132,750
Net income	1,734,592	1,950,634
Net income attributable to non-controlling interests	9,642	11,160
Net income attributable to owners of parent	1,724,949	1,939,473

**(Consolidated Statement of Comprehensive Income)**

(Thousands of ¥)

	Previous consolidated cumulative third quarter (April 1, 2024 to December 31, 2024)	Consolidated cumulative third quarter under review (April 1, 2025 to December 31, 2025)
Net income	1,734,592	1,950,634
Other comprehensive income		
Valuation difference on available-for-sale securities	408,090	169,178
Deferred gains or losses on hedges	8,124	23,182
Foreign currency translation adjustment	41,685	122,851
Remeasurements of retirement benefit plans	2,606	857
Share of other comprehensive income of entities accounted for using equity method	—	7,779
Total other comprehensive income	460,506	323,848
Comprehensive income	2,195,099	2,274,483
(Breakdown)		
Comprehensive income attributable to owners of parent	2,185,456	2,263,322
Comprehensive income attributable to non-controlling interests	9,642	11,160

**(3) Notes on Consolidated Financial Statements**  
**(Notes on Assumptions Regarding Going Concern)**

None.

**(Notes on Significant Changes (If Any) in Shareholders' Equity)**

None.

**(Notes on Consolidated Balance Sheet)**

To improve the flexibility and efficiency of its fundraising, the Group has concluded overdraft agreements with five of its correspondent banks.

The Group's balance of unexecuted loans payable based on the above agreement is as follows.

	Previous consolidated accounting period As of March 31, 2025	Consolidated third quarter under review As of December 31, 2025
Maximum amount of overdraft	¥6,100,000 thousand	¥4,100,000 thousand
Balance of executed loans payable	¥1,800,000 thousand	¥1,000,000 thousand
Difference	¥4,300,000 thousand	¥3,100,000 thousand

**(Notes on Consolidated Cash Flow Statement)**

The Group has not prepared consolidated cash flow statement for the consolidated cumulative third quarter under review.

However, depreciation (including amortization of intangible assets other than goodwill) and amortization of goodwill for the consolidated cumulative third quarter are as follows.

	Previous consolidated cumulative third quarter (April 1, 2024 to December 31, 2024)	Consolidated cumulative third quarter under review (April 1, 2025 to December 31, 2025)
Depreciation	¥164,802 thousand	¥138,531 thousand
Amortization of goodwill	¥333,352 thousand	¥151,453 thousand

**(Notes on Segment Information, etc.)**

[Segment Information]

The Group has only one segment, "information service business." Accordingly, this item is omitted.

## (Additional Information)

(Trades involving the delivery of Company shares to employees, etc. through a trust)

The ID Group introduced two performance pay plans: a performance-based stock remuneration plan called a “board benefit trust (BBT) plan,” for Group directors and corporate officers (“Directors, etc.”), and a stock remuneration plan called a “Japanese employee stock ownership plan - restricted-stock (J-ESOP-RS),” for Group employees. The plans are designed to encourage Directors, etc. and employees to contribute to better mid- to long-term results and greater corporate value. At the 57th Annual General Meeting of Shareholders, convened on June 20, 2025, shareholders approved a shift from BBT to a “board benefit trust—restricted stock” (BBT-RS) for Directors, etc. of ID Holdings and major Group subsidiaries. Under this plan, the stock granted to the Directors, etc. is subject to transfer restrictions until the Directors, etc. retire.

### (1) How the plans work

The BBT-RS is a performance pay plan under which Company shares are acquired through a trust using money contributed by the ID Group, and those Company shares are then awarded to Directors, etc. through the trust based on their job performance, etc. as stipulated by the Officer Stock Benefit Rules established by the ID Group. When Directors, etc. receive Company shares while still employed with the Group, before receiving the shares the Directors, etc. must conclude a transfer restriction agreement with the Company. This measure restricts the ability of Directors, etc. to transfer or otherwise dispose of Company shares acquired while employed with the Company before they retire. Shares awarded to Directors, etc., including shares to be awarded in the future, are acquired using funds from a previously established trust, and those shares are segregated and managed as trust property.

Under the J-ESOP-RS, the ID Group awards shares to employees who satisfy certain conditions as stipulated under the Stock Benefit Rules previously established by the ID Group.

The ID Group awards points to employees based on factors such as years of service and promotions, issuing Company shares to employees in proportion to accrued points, once they become eligible to receive the shares based on certain conditions. When employees receive the Company shares while still employed with the Group, before receiving the shares the employees conclude a transfer restriction agreement with the Company. This measure restricts employees’ ability to transfer or otherwise dispose of Company shares acquired while employed with the Company before they retire. Shares awarded to employees, including shares to be awarded in the future, are acquired using funds from a previously established trust, and those shares are segregated and managed as trust property.

### (2) Notes on the ID Group shares held in trust

Shares in the ID Group held by BBT-RS and J-ESOP-RS at the end of the consolidated third quarter under review are listed in the consolidated balance sheet under “Net Assets” as “Treasury Stock.” The book value of these shares was ¥412,696,000 at the end of the previous consolidated fiscal period and was ¥278,124,000 at the end of the consolidated third quarter under review. The number of shares was 414,371 at the end of the previous consolidated fiscal period and was 216,978 at the end of the consolidated third quarter under review.

## (Material Subsequent Events)

(Share Split and Related Revisions to Articles of Incorporation)

At the meeting of the Board of Directors convened on January 30, 2026, the Company resolved to conduct a share split and a related revision of the Articles of Incorporation, as follows.

### (1) Purpose of share split

The purpose of the share split is to reduce the price per unit of Company shares, to create an easier environment for investors to invest in the Company, improve the liquidity of Company shares and broaden the Company’s shareholder class.

### (2) Overview of share split

#### 1) Method of share split

With Tuesday, March 31, 2026 as the record date, the common shares held by shareholders listed in the shareholder registry as of the end of that trading day will be split in a two-for-one split.

#### 2) Increase in number of shares resulting from the share split

Number of shares issued before the share split	17,229,712
Increase in number of shares resulting from the share split	17,229,712
Number of shares issued after the share split	34,459,424
Total shares issuable after the share split	108,000,000

#### 3) Schedule of share split

Date of publication of record date      Friday, March 6, 2026 (planned)

Record date Tuesday, March 31, 2026  
 Effective date Wednesday, April 1, 2026

4) Impact on per-share information

Information per share if the share split had been conducted on the first day of the previous consolidated fiscal year is as follows.

	Previous consolidated cumulative third quarter (April 1, 2024 to December 31, 2024)	Consolidated cumulative third quarter under review (April 1, 2025 to December 31, 2025)
Net income per share for the cumulative period	¥51.46	¥57.39

(3) Revisions to Articles of Incorporation related to the share split

1) Reason for revisions to the Articles of Incorporation

In tandem with the share split, the Company will revise the number of shares issued as listed in Article 6 of the Articles of Incorporation, in accordance with Article 184, Paragraph 2 of the Companies Act.

2) Details of revisions to the Articles of Incorporation

The details of the revisions are as follows.

(Underlines indicate revisions.)

Current Articles of Incorporation	Revised Articles of Incorporation
(Number of shares issuable) Article 6 The number of Company shares issuable is 54 million.	(Number of shares issuable) Article 6 The number of Company shares issuable is 108 million.

3) Schedule of revision of Articles of Incorporation

Date of meeting of Board of Directors Friday, January 30, 2026

Effective date Wednesday, April 1, 2026

(4) Other

Revision of capital stock

The current share split incurs no revision of capital stock.