

## Document and entity information

|                                                    |  | May 2026                 |
|----------------------------------------------------|--|--------------------------|
| Company information                                |  |                          |
| Company information                                |  |                          |
| FASF member mark                                   |  | true                     |
| Document name                                      |  | 決算短信〔日本基準〕（連結）           |
| Filing date                                        |  | 2026-07-14               |
| Company name                                       |  | IK HOLDINGS Co.,Ltd.     |
| Stock exchange listings                            |  |                          |
| Tokyo                                              |  | true                     |
| Tokyo Prime                                        |  | -                        |
| Tokyo Standard                                     |  | true                     |
| Tokyo Growth                                       |  | -                        |
| Tokyo PRO Market                                   |  | -                        |
| Tokyo Others                                       |  | -                        |
| Nagoya                                             |  | true                     |
| Nagoya Premire                                     |  | true                     |
| Nagoya Main                                        |  | -                        |
| Nagoya Next                                        |  | -                        |
| Nagoya Others                                      |  | -                        |
| Sapporo                                            |  | -                        |
| Sapporo                                            |  | -                        |
| Sapporo Ambitious                                  |  | -                        |
| Sapporo Others                                     |  | -                        |
| Fukuoka                                            |  | -                        |
| Fukuoka                                            |  | -                        |
| Fukuoka Q-Board                                    |  | -                        |
| Fukuoka Others                                     |  | -                        |
| Phoenix                                            |  | -                        |
| Japan Securities Dealers Association               |  | -                        |
| Securities code                                    |  | 27220                    |
| URL                                                |  | https://www.ai-kei.co.jp |
| Business category                                  |  |                          |
| General Business                                   |  | true                     |
| Specific Business                                  |  | -                        |
| Fiscal Year End                                    |  | 2026-05-31               |
| Representative                                     |  |                          |
| Title                                              |  | 代表取締役社長                  |
| Name                                               |  | 長野 庄吾                    |
| Inquiries                                          |  |                          |
| Title                                              |  | 常務取締役 管理統括               |
| Name                                               |  | 高橋 伸宜                    |
| Tel                                                |  | 052-380-0260             |
| Other                                              |  |                          |
| Date of general shareholders' meeting (as planned) |  | 2026-08-27               |
| Dividend payable date (as planned)                 |  | 2026-08-13               |
| Annual securities report filing date (as planned)  |  | 2026-08-26               |
| Supplemental material of annual results            |  | true                     |
| Way of getting                                     |  | -                        |
| Convening briefing of annual results               |  | true                     |
| Target audience                                    |  | (証券アナリスト向け)              |
| Note to fraction processing method                 |  | (百万円未満切捨て)               |

## Business Results-Operating results

(in millions of yens)

|                                                    | May 2026 | May 2025 |
|----------------------------------------------------|----------|----------|
| Operating results                                  |          |          |
| Operating results                                  |          |          |
| Consolidated operating results                     |          |          |
| Consolidated income statements information         |          |          |
| Net sales                                          |          |          |
| Net sales                                          | 14,568   | 15,211   |
| % change                                           | -4.2     | 8.3      |
| Operating profit                                   |          |          |
| Operating profit                                   | 196      | 425      |
| % change                                           | -53.9    | 24.5     |
| Ordinary profit                                    |          |          |
| Ordinary profit                                    | 100      | 416      |
| % change                                           | -75.9    | 22.4     |
| Profit attributable to owners of parent            |          |          |
| Profit attributable to owners of parent            | 214      | 321      |
| % change                                           | -33.3    | 40.1     |
| Note to consolidated income statements information |          |          |
| Comprehensive income                               |          |          |
| Comprehensive income                               | 214      | 328      |
| Change in comprehensive income                     | -34.7    | 48.0     |
| Other consolidated operating results               |          |          |
| Basic earnings per share (Yen)                     | 28.37    | 42.35    |
| Diluted earnings per share (Yen)                   | -        | -        |
| Rate of return on equity (%)                       | 8.7      | 14.2     |
| Ordinary profit to total assets ratio (%)          | 1.7      | 6.9      |
| Operating profit to net sales ratio (%)            | 1.3      | 2.8      |
| Note to consolidated operating results             |          |          |
| Investment profit (loss) on equity method          | -        | -        |
| Note to operating results                          | -        |          |

## Business Results-Financial positions

(in millions of yens)

|                                          | May 2026 | May 2025 |
|------------------------------------------|----------|----------|
| Financial positions                      |          |          |
| Financial positions                      |          |          |
| Consolidated financial positions         |          |          |
| Total assets                             | 5,842    | 6,077    |
| Net assets                               | 2,552    | 2,388    |
| Capital adequacy ratio (%)               | 43.5     | 39.1     |
| Net assets per share (Yen)               | 335.83   | 315.03   |
| Note to consolidated financial positions |          |          |
| Owner's equity                           | 2,539    | 2,374    |
| Note to financial positions              | -        |          |

## Business Results-Cash flows

(in millions of yens)

|                                      | May 2026 | May 2025 |
|--------------------------------------|----------|----------|
| Cash flows                           |          |          |
| Cash flows                           |          |          |
| Consolidated cash flows              |          |          |
| Cash flows from operating activities | 302      | 105      |
| Cash flows from investing activities | -144     | -28      |
| Cash flows from financing activities | -238     | -185     |
| Cash and equivalents, end of period  | 393      | 474      |
| Note to consolidated cash flows      |          |          |
| Note to cash flows                   | -        |          |

## Business Results-Note to business results

|                                        |          |
|----------------------------------------|----------|
|                                        | May 2026 |
| Note to business results               |          |
| Note to business results               |          |
| Note to consolidated financial results |          |
| Note to consolidated financial results | -        |

## Dividends

(in millions of yens)

|                                                                 | May 2027 | May 2026 | May 2025 |
|-----------------------------------------------------------------|----------|----------|----------|
| Dividends                                                       |          |          |          |
| Dividends                                                       |          |          |          |
| Dividends                                                       |          |          |          |
| Dividend per share (Yen)                                        |          |          |          |
| Dividend per share (Yen)                                        |          |          |          |
| First quarter                                                   |          |          |          |
| Result                                                          |          | -        | -        |
| Forecast                                                        | -        |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Second quarter                                                  |          |          |          |
| Result                                                          |          | 0.00     | 0.00     |
| Forecast                                                        | 0.00     |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Third quarter                                                   |          |          |          |
| Result                                                          |          | -        | -        |
| Forecast                                                        | -        |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Year end                                                        |          |          |          |
| Result                                                          |          | 9.00     | 8.00     |
| Forecast                                                        | 9.00     |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Annual                                                          |          |          |          |
| Result                                                          |          | 9.00     | 8.00     |
| Forecast                                                        | 9.00     |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Total dividend paid                                             |          |          |          |
| Total dividend paid                                             |          |          |          |
| Annual                                                          |          |          |          |
| Result                                                          |          | 68       | 60       |
| Payout ratio (consolidated)                                     |          |          |          |
| Payout ratio (%)                                                |          |          |          |
| Annual                                                          |          |          |          |
| Result                                                          |          | 31.7     | 18.9     |
| Forecast                                                        | 42.5     |          |          |
| Ratio of total amount of dividends to net assets (consolidated) |          |          |          |
| Ratio of total amount of dividends to net assets (%)            |          |          |          |
| Annual                                                          |          |          |          |
| Result                                                          |          | 2.8      | 2.7      |
| Note to dividends                                               |          |          |          |
| Note to dividends                                               |          |          |          |
| Annual                                                          |          | -        |          |

## Forecasts

|                                         |                                             |
|-----------------------------------------|---------------------------------------------|
| Forecasts                               |                                             |
| Forecasts                               |                                             |
| Title for forecasts                     | 3. 2027年 5月期の連結業績予想（2026年6月 1日～2027年 5月31日） |
| Preamble to consolidated forecasts      |                                             |
| Preamble to forecasts                   | -                                           |
| Main table of consolidated forecasts    |                                             |
| Net sales                               |                                             |
| Net sales                               |                                             |
| Forecast                                | 14,600                                      |
| Upper                                   | -                                           |
| Lower                                   | -                                           |
| % change                                |                                             |
| Forecast                                | 0.2                                         |
| Upper                                   | -                                           |
| Lower                                   | -                                           |
| Operating profit                        |                                             |
| Operating profit                        |                                             |
| Forecast                                | 250                                         |
| Upper                                   | -                                           |
| Lower                                   | -                                           |
| % change                                |                                             |
| Forecast                                | 27.6                                        |
| Upper                                   | -                                           |
| Lower                                   | -                                           |
| Ordinary profit                         |                                             |
| Ordinary profit                         |                                             |
| Forecast                                | 240                                         |
| Upper                                   | -                                           |
| Lower                                   | -                                           |
| % change                                |                                             |
| Forecast                                | 140.0                                       |
| Upper                                   | -                                           |
| Lower                                   | -                                           |
| Profit attributable to owners of parent |                                             |
| Profit attributable to owners of parent |                                             |
| Forecast                                | 160                                         |
| Upper                                   | -                                           |
| Lower                                   | -                                           |
| % change                                |                                             |
| Forecast                                | -25.2                                       |
| Upper                                   | -                                           |
| Lower                                   | -                                           |
| Basic earnings per share (Yen)          |                                             |
| Basic earnings per share (Yen)          |                                             |
| Forecast                                | 21.16                                       |
| Upper                                   | -                                           |
| Lower                                   | -                                           |
| Note to consolidated forecasts          |                                             |
| Note to forecasts                       | -                                           |

## Notes-Significant changes in the scope of consolidation during the period

|                                                                     |      |
|---------------------------------------------------------------------|------|
| Significant changes in the scope of consolidation during the period |      |
| Significant changes in the scope of consolidation during the period |      |
| Others                                                              |      |
| Significant changes in the scope of consolidation during the period |      |
| Significant changes in the scope of consolidation during the period | true |

|                                                                             |                                                     |
|-----------------------------------------------------------------------------|-----------------------------------------------------|
| Number of subsidiaries newly consolidated                                   | 1                                                   |
| Name of subsidiaries newly consolidated                                     | 株式会社プライムダイレクト(旧商号 株式会社PD)                           |
| Number of subsidiaries excluded from consolidation                          | 1                                                   |
| Name of subsidiaries excluded from consolidation                            | 株式会社プライムダイレクト                                       |
| Note to significant changes in the scope of consolidation during the period |                                                     |
| Note to significant changes in the scope of consolidation during the period | 詳細については、添付資料12頁「連結財務諸表及び注記(5)連結財務諸表に関する注記事項をご覧ください。 |

## Notes-Changes in accounting policies and accounting estimates retrospective restatement

|                                                                                            |          |
|--------------------------------------------------------------------------------------------|----------|
|                                                                                            | May 2026 |
| Changes in accounting policies and accounting estimates, retrospective restatement         |          |
| Changes in accounting policies and accounting estimates, retrospective restatement         |          |
| Others                                                                                     |          |
| Changes in accounting policies and accounting estimates, 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 and accounting estimates, retrospective restatement |          |
| Note to changes in accounting policies and accounting estimates, retrospective restatement | -        |

## Notes-Number of issued and outstanding shares common stock

|                                                                                              |           |           |
|----------------------------------------------------------------------------------------------|-----------|-----------|
|                                                                                              | May 2026  | May 2025  |
| 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) | 8,308,000 | 8,308,000 |
| Number of treasury stock at the end of fiscal year                                           | 745,996   | 770,476   |
| Average number of shares                                                                     | 7,553,891 | 7,589,335 |
| Note to number of issued and outstanding shares (common stock)                               |           |           |
| Note to number of issued and outstanding shares (common stock)                               | -         |           |

## Business Results-Overview of nonconsolidated operating results

(in millions of yens)

|                                                |          |          |
|------------------------------------------------|----------|----------|
|                                                | May 2026 | May 2025 |
| Non-consolidated operating results             |          |          |
| Non-consolidated operating results             |          |          |
| Non-consolidated operating results             |          |          |
| Non-consolidated income statements information |          |          |
| Net sales                                      |          |          |
| Net sales                                      | 944      | 803      |
| % change                                       | 17.7     | 17.5     |
| Operating profit                               |          |          |

|                                            |         |       |
|--------------------------------------------|---------|-------|
| Operating profit                           | 223     | 123   |
| % change                                   | 81.3    | 60.1  |
| Ordinary profit                            |         |       |
| Ordinary profit                            | 602     | 55    |
| % change                                   | 983.4   | -17.1 |
| Profit                                     |         |       |
| Profit                                     | 573     | 37    |
| % change                                   | 1,440.3 | -26.6 |
| Other non-consolidated operating results   |         |       |
| Basic earnings per share (Yen)             | 75.93   | 4.91  |
| Diluted earnings per share (Yen)           | -       | -     |
| Note to non-consolidated operating results |         |       |
| Note to operating results                  | -       |       |

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

|                                              | May 2026 | May 2025 |
|----------------------------------------------|----------|----------|
| Non-consolidated financial positions         |          |          |
| Non-consolidated financial positions         |          |          |
| Non-consolidated financial positions         |          |          |
| Total assets                                 | 4,795    | 4,334    |
| Net assets                                   | 2,558    | 2,034    |
| Capital adequacy ratio (%)                   | 53.1     | 46.9     |
| Net assets per share (Yen)                   | 336.58   | 268.12   |
| Note to non-consolidated financial positions |          |          |
| Owner's equity                               | 2,545    | 2,020    |
| Note to financial positions                  | -        |          |

## Business Results-Note to overview of nonconsolidated business results

|                                            | May 2026 |
|--------------------------------------------|----------|
| Note to non-consolidated financial results |          |
| Note to non-consolidated financial results |          |
| Note to non-consolidated financial results |          |
| Note to financial results                  | -        |

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