

Document and entity information

| | May 2026 | Aug 2025 |
|--------------------------------------|------------|---|
| Company information | | |
| Company information | | |
| FASF member mark | | true |
| Document name | | 第1四半期決算短信 〔日本基準〕（連 結） |
| Filing date | | 2025-10-08 |
| 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 | |
| Quarterly period | | 1 |
| 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 |
| Supplemental material of results | | true |
| Way of getting | | - |
| Convening briefing of results | | - |
| Target for briefing of results | | - |
| Note to fraction processing method | | （百万円未満切捨 て） |

Business Results-Quarterly operating results

(in millions of yens)

| | Aug 2025 | Aug 2024 |
|-----------------------------|----------|----------|
| Quarterly operating results | | |

Quarterly operating results

| | | |
|--|-------|-------|
| Consolidated operating results | | |
| Consolidated income statements information | | |
| Net sales | | |
| Net sales | 3,676 | 3,258 |
| % change | 12.8 | 3.3 |
| Operating profit | | |
| Operating profit | 68 | 10 |
| % change | 572.8 | - |
| Ordinary profit | | |
| Ordinary profit | 63 | 13 |
| % change | 372.4 | - |
| Profit attributable to owners of parent | | |
| Profit attributable to owners of parent | 35 | 66 |
| % change | -46.6 | - |
| Note to consolidated income statements information | | |
| Comprehensive income | | |
| Comprehensive income | 35 | 68 |
| Change in comprehensive income | -48.1 | - |
| Other consolidated operating results | | |
| Basic earnings per share (Yen) | 4.74 | 8.74 |
| Diluted earnings per share (Yen) | - | - |
| Note to consolidated operating results | | |
| Note to operating results | - | |

Business Results-Quarterly financial positions

(in millions of yens)

| | Aug 2025 | May 2025 |
|--|----------|----------|
| Quarterly financial positions | | |
| Quarterly financial positions | | |
| Consolidated financial positions | | |
| Total assets | 6,406 | 6,077 |
| Net assets | 2,363 | 2,388 |
| Capital adequacy ratio (%) | 36.7 | 39.1 |
| Note to consolidated financial positions | | |
| Owner's equity | 2,349 | 2,374 |
| Note to financial positions | - | |

Business Results-Note to quarterly business results

| | Aug 2025 |
|--|----------|
| Quarterly note to business results | |
| Quarterly note to business results | |
| Note to consolidated financial results | |
| Note to consolidated financial results | - |

Quarterly Dividends

(in millions of yens)

| | May 2026 | Aug 2025 | May 2025 |
|--------------------------|----------|----------|----------|
| Quarterly dividends | | | |
| Quarterly dividends | | | |
| Dividends | | | |
| Dividend per share (Yen) | | | |
| Dividend per share (Yen) | | | |
| First quarter | | | |
| Result | - | | - |
| Second quarter | | | |
| Result | | | 0.00 |
| Forecast | 0.00 | | |

| | | |
|--|------|------|
| Upper | - | |
| Lower | - | |
| Third quarter | | |
| Result | | - |
| Forecast | - | |
| Upper | - | |
| Lower | - | |
| Year end | | |
| Result | | 8.00 |
| Forecast | 9.00 | |
| Upper | - | |
| Lower | - | |
| Annual | | |
| Result | | 8.00 |
| Forecast | 9.00 | |
| 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)

| | May 2026 | Nov 2025 |
|--------------------------------------|---|----------|
| Quarterly forecasts | | |
| Quarterly forecasts | | |
| Title for forecasts | 3. 2026年 5月期の連結業績予想（2025年6月 1日～2026年 5月31日） | |
| Preamble to consolidated forecasts | | |
| Preamble to forecasts | - | |
| Main table of consolidated forecasts | | |
| Net sales | | |
| Net sales | | |
| Forecast | 16,400 | 8,120 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 7.8 | 11.8 |
| Upper | - | - |
| Lower | - | - |
| Operating profit | | |
| Operating profit | | |
| Forecast | 500 | 230 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 17.6 | 123.3 |
| Upper | - | - |
| Lower | - | - |
| Ordinary profit | | |
| Ordinary profit | | |
| Forecast | 480 | 220 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 15.4 | 122.2 |
| Upper | - | - |

| | | |
|--|-------|-------|
| Lower | - | - |
| Profit attributable to owners of parent | | |
| Profit attributable to owners of parent | | |
| Forecast | 325 | 150 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 1.2 | 15.4 |
| Upper | - | - |
| Lower | - | - |
| Basic earnings per share (Yen) | | |
| Basic earnings per share (Yen) | | |
| Forecast | 43.12 | 19.90 |
| Upper | - | - |
| Lower | - | - |
| Note to consolidated forecasts | | |
| Note to forecasts | - | |
| Correction of financial forecast from the most recent financial forecast | | |
| Correction of financial forecast from the most recent financial forecast | | |
| Forecast | - | |

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

(in millions of yens)

| | |
|---|----------|
| | Aug 2025 |
| 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 | - |
| Number of subsidiaries newly consolidated | - |
| Name of subsidiaries newly consolidated | - |
| Number of subsidiaries excluded from consolidation | - |
| Name of subsidiaries excluded from consolidation | - |
| Note to significant changes in the scope of consolidation during the period | |
| Note to significant changes in the scope of consolidation during the period | - |

Notes, Quarterly-Appling of specific accounting of the consolidated quarterly financial statements

| | |
|--|---|
| | Aug 2025 |
| Applying of specific accounting of the consolidated quarterly financial statements | |
| Applying of specific accounting of the consolidated quarterly financial statements | |
| Others | |
| Applying of specific accounting of the consolidated quarterly financial statements | |
| Applying of specific accounting of the consolidated quarterly financial statements | true |
| Note to applying of specific accounting of the consolidated quarterly financial statements | |
| Note to applying of specific accounting of the consolidated quarterly financial statements | (注)詳細については、添付資料11ページ「2. 四半期連結財務諸表及び主な注記(3)四半期連結財務諸表に関する注記事項(四半期連結財務諸表の作成に特有の会計処理の適用)」をご覧ください。 |

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

| | Aug 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 | |
| Note to changes in accounting policies, accounting estimates and retrospective restatement | - |

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

| | Aug 2025 | May 2025 | Aug 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) | 8,308,000 | 8,308,000 | |
| Number of treasury stock at the end of fiscal year | 770,486 | 770,476 | |
| Average number of shares | 7,537,522 | | 7,702,548 |
| Note to number of issued and outstanding shares (common stock) | | | |
| Note to number of issued and outstanding shares (common stock) | - | | |

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