

Note: This document is an English translation of the “Kessan Tanshin” for the fiscal year that ended March 31, 2025 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 Fiscal Year Ended March 31, 2025 (J-GAAP)

April 30, 2025

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
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Scheduled date of the Annual General Meeting of Shareholders: June 20, 2025
Scheduled date of dividend payment: June 23, 2025
Scheduled date of filing of the Annual Securities Report: June 19, 2025
Preparation of supplementary materials on financial results: Yes
Presentation on results: Yes (for institutional investors and financial analysts)

(Amounts of less than ¥1 million are truncated)

1. Consolidated Financial Results for FY2024 (April 1, 2024 – March 31, 2025)

(1) Consolidated Business Results

(% indicates YoY changes)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%
FY2024	36,274	11.0	3,780	36.5	3,862	35.0	2,389	34.5
FY2023	32,680	5.1	2,769	14.2	2,860	14.2	1,777	26.7

Note: Comprehensive income FY2024 ¥2,499 million (6.0%) FY2023 ¥2,359 million (41.5%)

	Net income per share	Diluted net income per share	Return on equity	Return on assets	Operating income margin
	¥	¥	%	%	%
FY2024	142.54	—	18.7	18.2	10.4
FY2023	106.42	—	15.9	15.2	8.5

Reference: Equity in income of affiliates FY2024 -¥11 million FY2023 ¥— million

	EBITDA		EPS before amortization of goodwill	
	¥ million	%	¥	%
FY2024	4,390	28.3	165.43	24.3
FY2023	3,421	12.8	133.04	19.5

Note: Diluted net income per share for the consolidated fiscal year under review is not listed because none exists.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Book value per share
	¥ million	¥ million	%	¥
FY2024	22,490	13,615	60.3	807.18
FY2023	20,061	12,010	59.6	712.87

Reference: Equity FY2024 ¥13,554 million FY2023 ¥11,954 million

(3) Consolidated Cash Flow

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	¥ million	¥ million	¥ million	¥ million
FY2024	3,557	-2,279	-1,509	5,432
FY2023	1,422	-233	-432	5,680

2. Dividends

	Annual dividends					Total amount of cash dividends (annual)	Payout ratio (consolidated)	Dividend on equity (consolidated)
	End of the first quarter	End of the second quarter	End of the third quarter	End of the fiscal period	Total			
	¥	¥	¥	¥	¥	¥ million	%	%
FY2023	—	25.00	—	25.00	50.00	852	47.0	7.5
FY2024	—	25.00	—	45.00	70.00	1,199	49.1	9.2
FY2025 (forecast)	—	35.00	—	35.00	70.00		48.8	

Note: Breakdown of year-end dividend for FY2024

Ordinary dividend ¥40.00 Commemorative dividend ¥5.00

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

(% indicates YoY changes)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent		Net income per share
	¥ million	%	¥ million	%	¥ million	%	¥ million	%	¥
FY2025 (full fiscal year)	38,500	6.1	4,000	5.8	4,010	3.8	2,410	0.8	143.52

	EBITDA		EPS before amortization of goodwill	
	¥ million	%	¥	%
FY2025 (full fiscal year)	4,440	1.1	155.55	-6.0

Note: Operating income forecast for the fiscal year ending March 2026 has been updated to reflect recent business trends, based on the operating profit forecast (3.85 billion yen) stated in the appendix to the “中期経営計画（2026年3月期～2028年3月期）策定に関するお知らせ” announced on April 15, 2025.

*Notes

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

(2) 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

(3) Number of shares outstanding (common stock)

(i) Number of shares outstanding (inclusive of treasury stock)	FY2024	17,229,712 shares	FY2023	18,066,453 shares
(ii) Amount of treasury stock	FY2024	437,641 shares	FY2023	1,297,430 shares
(iii) Interim average number of shares	FY2024	16,767,088 shares	FY2023	16,698,964 shares

(4) 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

Reference: Outline of unconsolidated financial results

1. Unconsolidated Financial Results for FY2024 (April 1, 2024 – March 31, 2025)

(1) Unconsolidated Business Results

(% indicates YoY changes)

	Operating revenue		Operating income		Ordinary income		Net income	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%
FY2024	5,915	15.7	2,122	19.5	2,184	21.1	2,031	20.6
FY2023	5,113	22.0	1,776	20.2	1,804	19.8	1,684	21.4

	Net income per share	Diluted net income per share
	¥	¥
FY2024	121.16	—
FY2023	100.88	—

Note: Diluted net income per share for the fiscal year under review is not listed because none exists.

(2) Unconsolidated Financial Position

	Total assets	Net assets	Equity ratio	Book value per share
	¥ million	¥ million	%	¥
FY2024	15,174	11,835	78.0	704.85
FY2023	14,174	10,563	74.5	629.93

Reference: Equity FY2024 ¥11,835 million FY2023 ¥10,563 million

- * The Consolidated Financial Results are not subject to audit by a certified public accountant or audit corporation.
- * Qualitative information relating to the appropriate use of results forecasts, and other noteworthy items
Results forecasts are estimates based on the information that was available as of the day the results were announced, and some of this information may be 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 (BBT) 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 and J-ESOP-RS plans are included in treasury stock.

(Method of obtaining supplementary explanatory materials regarding results and details of the results briefing)

The ID Group will hold a results briefing for institutional investors and analysts on May 22, 2025. The materials that will be distributed at the briefing will be posted on the Group website promptly after the briefing.