Note: This document is an English translation of the "Kessan Tanshin" for the first six months 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 Six Months of the Fiscal Year Ending March 31, 2026 (J-GAAP)

October 31, 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
Direct inquiries to:	Naoko Hara, Senior Corporate Officer Manager, Corporate Strategy Department Tel: +81 3-3262-5177
Scheduled date of filing of Semi-annual Securities Report:	November 7, 2025
Scheduled date of dividend payment:	December 5, 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 H1 of FY2025 (April 1–September 30, 2025)

(1) Consolidated Business Results

(% indicates YoY changes)

	Net sales		EBITDA		Operating income		Ordinary income		Net income attributable to owners of parent	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%	¥ million	%
H1 FY2025	19,472	12.2	2,210	7.0	2,018	16.2	2,003	11.2	1,274	20.7
H1 FY2024	17,347	8.8	2,065	19.9	1,737	22.2	1,801	19.7	1,055	25.1

Note: Comprehensive income H1 FY2025 ¥1,473 million (34.3%) H1 FY2024 ¥1,097 million (-3.0%)

	EPS before amortization of goodwill		Net income per share	Diluted net income per share
	¥	%	¥	¥
H1 FY2025	81.62	7.0	75.63	–
H1 FY2024	76.29	19.0	63.03	–

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
	¥ million	¥ million	%
As of September 30, 2025	22,193	14,425	64.7
As of March 31, 2025	22,490	13,615	60.3

Reference: Equity As of September 30, 2025 ¥14,358 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	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%	¥ million	%
FY2025 (full fiscal year)	39,000	7.5	4,540	3.4	4,100	8.4	4,080	5.6	2,500	4.6

	EPS before amortization of goodwill		Net income per share
	¥	%	¥
FY2025 (full fiscal year)	159.74	-3.4	147.80

Note: Revision of most recently published results forecast: Yes

For the revisions to the forecast of consolidated business results, please refer to "Notice Regarding Revision of Forecast of the Full-year Consolidated Business Results" published on October 31, 2025.

*Notes

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

(2) Adoption of special accounting treatments for semi-annual 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 September 30, 2025	17,229,712 shares	As of March 31, 2025	17,229,712 shares
(ii) Amount of treasury stock:	As of September 30, 2025	254,759 shares	As of March 31, 2025	437,641 shares
(iii) Interim average number of shares (Six months from the beginning of the fiscal year)	H1 FY2025	16,854,441 shares	H1 FY2024	16,754,139 shares

(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

* These consolidated financial results for the first six months of the fiscal year are not subject to review 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 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.

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.

(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 November 20, 2025. The materials that will be distributed at the briefing will be posted on the Group website promptly after the briefing.