July 31, 2026

To: All Concerned Stakeholders

Company	:	ID Holdings Corporation
Representative	:	Masaki Funakoshi, President, Representative Director and Group CEO (Securities Code: 4709; TSE Prime)
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Notice Concerning Absorption Merger of a Wholly Owned Subsidiary (INFORMATION DEVELOPMENT CO., LTD.), Change of Trade Name and Partial Amendment of the Articles of Incorporation

We hereby announce that our Board of Directors, at a meeting held today, resolved, in preparation for transition from a holding-company structure to an operating company structure on April 1, 2027, to conduct an absorption merger (hereinafter "the Merger") of our main subsidiary, INFORMATION DEVELOPMENT CO., LTD. (hereinafter "ID"); to change the trade name of the Company to INFORMATION DEVELOPMENT CO., LTD., effective the same day; and to conduct partial amendments to the Articles of Incorporation, as follows.

The Merger, change of trade name and partial amendments to the Articles of Incorporation described above are subject to approval at an Extraordinary General Meeting of Shareholders to be convened on December 15, 2026 (hereinafter "the Extraordinary Meeting").

Because the Merger is an absorption merger of a wholly owned subsidiary (short-form merger), some disclosure items and details are omitted from disclosure.

I. The Merger

1. Purpose of the Merger

The advance of AI technology and its full-fledged implementation in society are changing the very structure of industry. These developments require enterprises to change and grow at unprecedented speeds.

Since its transition to a holding-company structure in April 2019, the ID Group has moved on multiple fronts to raise the sophistication of its management, through actions such as mergers and acquisitions, expansion of its service business, and training of personnel, to erect a platform for further growth.

By integrating strategy and business execution on that platform, the Merger will enable faster management decision-making. This management reorganization will therefore uphold value creation and sustainable growth in the age of AI.

By accelerating proactive management with business growth as the top priority, and by firmly capturing growth opportunities in the age of AI, the ID Group aims to secure further improvement in corporate value.

2. Overview of the Merger

(1) Schedule of the Merger

Meeting of Board of Directors	Friday, July 31, 2026
Conclusion of Merger agreement	Friday, July 31, 2026
Extraordinary Meeting (ID Holdings)	Tuesday, December 15, 2026 (to be confirmed) Note: As the Merger constitutes a short-form merger under Article 784, Paragraph 1 of the Companies Act, ID will omit the process for approval of merger agreements by the General Meeting of Shareholders.
Merger (effective date)	Thursday, April 1, 2027 (to be confirmed)

(2) Method of Merger

The Merger is an absorption merger with ID Holdings as the surviving company. ID will be dissolved as of the effective date of the Merger.

(3) Allocation of shares from the Merger

As ID is a wholly owned subsidiary of ID Holdings, no allocation of shares or other compensation will be conducted in the course of the Merger.

(4) Handling of subscription rights to shares and bonds with subscription rights to shares arising from the Merger

No items apply.

3. Overview of the parties to the Merger

	Surviving company from the absorption merger	Company dissolved from the absorption merger
(1) Name	ID Holdings Corporation	INFORMATION DEVELOPMENT CO., LTD.
(2) Location	12-1, Goban-cho, Chiyoda-ku, Tokyo	12-1, Goban-cho, Chiyoda-ku, Tokyo
(3) Names and positions of representatives	Masaki Funakoshi President, Representative Director and Group CEO Kaori Takahashi Executive Vice President and Representative Director	Shizuya Nanao Chairman and Representative Director Takuya Miyazawa President and Representative Director
(4) Details of operations	Holding company in charge of Group-wide supervision and business administration	System management, application development, IT infrastructure, cybersecurity, consulting and training
(5) Capital	592.34 million yen	400 million yen
(6) Date established	October 20, 1969	April 1, 2019
(7) Number of shares issued	34,459,424	1,000
(8) Settlement date	March 31	March 31

(9) Major shareholders and percentage of shares held (As of March 31, 2026)	The Master Trust Bank of Japan, Ltd. (Trust Account) 9.85% A.K. Corporation 9.10% PERSHING-DIV. OF DLJ SECS. CORP. 6.89% ID Employee Ownership Account 5.15% Mizuho Trust & Banking Co., Ltd. 3.25% Custody Bank of Japan, Ltd. (Trust Account) 2.54% TDC SOFT Inc. 2.47% Akemi Funakoshi 1.72% Kaori Marubayashi 1.56% Custody Bank of Japan, Ltd. (Trust Account E) 1.23%	ID Holdings Corporation 100%
(10)Financial position and business results in most recent fiscal year		
Accounting period	Fiscal year ended March 31, 2026 (consolidated)	Fiscal year ended March 31, 2026 (non-consolidated)
Net assets	15,253 million yen	6,760 million yen
Total assets	23,992 million yen	16,362 million yen
Net assets per share	446.89 yen	6 million yen
Net sales	39,371 million yen	37,639 million yen
Operating income	4,128 million yen	3,550 million yen
Ordinary income	4,212 million yen	3,582 million yen
Net income attributable to owners of parent	2,907 million yen	2,606 million yen
Net income per share	85.93 yen	2 million yen

Note: ID Holdings conducted a 2-for-1 share split with an effective date of April 1, 2026. In this table, net assets per share and net income per share are calculated as if the share split had been conducted at the beginning of the previous fiscal year,

4. Status of the Merger

No changes in location, names and positions of representatives, capital, or settlement date arise as a result of the Merger. For information on the change of ID Holdings' trade name, please refer to "II. Change of Trade Name and Partial Amendment of the Articles of Incorporation."

5. Future directions

Direct impact of the Merger on the consolidated business results of the ID Group are negligible. If any important items occur that require disclosure, the ID Group will disclose them in a timely manner.

II. Change of Trade Name and Partial Amendment of the Articles of Incorporation

1. Change of trade name

(1) New trade name

Previous trade name:

ID Holdings Corporation

New trade name:

INFORMATION DEVELOPMENT CO., LTD.

(2) Date of change of trade name

Thursday, April 1, 2027

(3) Reason for change of trade name

In tandem with the transition from a holding-company structure, To ensure the smooth transfer of the operations of ID, the company at the heart of the ID Group, to the surviving company, ID Holdings will change its trade name to INFORMATION DEVELOPMENT CO., LTD.

2. Partial revision of the Articles of Incorporation

(1) Reason for revision of the Articles of Incorporation

As stated above, ID Holdings will conduct an absorption merger of ID, a wholly owned subsidiary, on April 1, 2027 (to be confirmed).

In tandem with this absorption merger, subject to approval by the Extraordinary Meeting, Article 1 (Trade Name) and Article 2 (Purpose) of the Articles of Incorporation will be amended. In addition, to ensure rapid and flexible response to changes in the business environment and the composition of the Board of Directors, Article 23 (Convener and Chairperson for the Board of Directors) will also be amended. A supplementary provision will be added to list the effective date of these amendments as April 1, 2027.

(2) Details of amendments to the Articles of Incorporation

Details of the amendments are as follows. Changes are underlined.

Current Articles of Incorporation	Amended Articles of Incorporation
Chapter 1: General Provisions (Trade Name) Article 1: The name of the Company shall be <u>株式会社ＩＤホールディングス</u> in Japanese, and the English language name shall be <u>ID Holdings Corporation</u> (hereinafter referred to as the "Company").	Chapter 1: General Provisions (Trade Name) Article 1: The name of the Company shall be 株式会社<u>インフォメーション・ディベロプメント</u> in Japanese, and the English language name shall be <u>INFORMATION DEVELOPMENT CO., LTD.</u> (hereinafter referred to as “the Company”).
(Purpose) Article 2: The purpose of the Company shall be to carry out the following business<u>, as well as to control and manage the business activities of other companies and overseas companies engaged in the following business through the possession of shares or equity in said companies</u>.	(Purpose) Article 2: The purpose of the Company shall be to carry out the following business.

Chapter 4: Directors and the Board of Directors (Convener and Chairperson for the Board of Directors) Article 23: Except in cases defined otherwise by laws and regulations, the Board of Directors shall be convened and chaired by the President. 2. If the President is involved in an accident, another director shall convene the Board of Directors and serve as chairperson, following the order of succession as defined in advance by the Board of Directors.	Chapter 4: Directors and the Board of Directors (Convener and Chairperson for the Board of Directors) Article 23: Except in cases defined otherwise by laws and regulations, the Board of Directors shall be convened and chaired by a director specified in advance by resolution of the Board of Directors. 2. If said director is involved in an accident, another director shall convene the Board of Directors and serve as chairperson, following the order of succession as defined in advance by the Board of Directors.
(Supplementary Provision) (New)	(Supplementary Provision) The amendments to Articles 1, 2, and 23 shall enter into force as of April 1, 2027. After the effective date of these amendments, this supplementary provision shall be deleted.

(3) Schedule for Amendment of the Articles of Incorporation

Date of the Extraordinary Meeting	Tuesday, December 15, 2026 (to be confirmed)
Effective date of amendments to the Articles of Incorporation	Thursday, April 1, 2027 (to be confirmed)

DISCLAIMER

This English translation is only for reference purpose. When they are any discrepancies between original Japanese version and English translation version, the original Japanese version always prevails.