Note: This document is an English translation of the "Kessan Tanshin" for the first six months of the fiscal year ending March 31, 2027 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, 2027 (J-GAAP)

October 30, 2026

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, Executive Corporate Officer and Director Manager, Corporate Strategy Department Tel: +81 3-3262-5177
Scheduled date of filing of Semi-annual Securities Report:	October 30, 2026
Scheduled date of dividend payment:	December 4, 2026
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 FY2026 (April 1–September 30, 2026)

(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 FY2026	19,399	–0.4	2,073	–6.2	1,898	–6.0	1,926	–3.8	943	–26.0
H1 FY2025	19,472	12.2	2,210	7.0	2,018	16.2	2,003	11.2	1,274	20.7

Note: Comprehensive income H1 FY2026 ¥1,173 million (–20.3%) H1 FY2025 ¥1,473 million (34.3%)

	EPS before amortization of goodwill		Net income per share	Diluted net income per share
	¥	%	¥	¥
H1 FY2026	30.38	–25.6	27.74	–
H1 FY2025	40.81	7.0	37.82	–

Note 1: Diluted net income per share is not listed, as the Group has no potential shares.

Note 2: On April 1, 2026, the Company conducted a two-for-one split of common shares. Net income per share and EPS before amortization of goodwill are calculated as if the share split had been conducted at the beginning of the previous consolidated fiscal year.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	¥ million	¥ million	%
As of September 30, 2026	22,028	15,653	70.7
As of March 31, 2026	23,992	15,253	63.3

Reference: Equity As of September 30, 2026 ¥15,583 million As of March 31, 2026 ¥15,186 million

2. Dividends

	Annual dividends				
	End of first quarter	End of second quarter	End of third quarter	End of fiscal period	Total
	¥	¥	¥	¥	¥
FY2025	–	35.00	–	45.00	80.00
FY2026	–	25.00			
FY2026 (forecast)			–	25.00	50.00

Note 1: Revision of most recently published dividend forecast: No

Note 2: On April 1, 2026, the Company conducted a two-for-one split of common shares. The annual dividend for the fiscal year ended March 31, 2026 would be ¥40.00 if the share split were taken into account.

3. Forecasts of Consolidated Results for FY2026 (April 1, 2026–March 31, 2027)

(% indicates YoY changes)

	Net sales		EBITDA		Operating income		Ordinary income		Net income attributable to owners of parent	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%	¥ million	%
FY2026 (full fiscal year)	42,000	6.7	4,850	7.3	4,500	9.0	4,550	8.0	3,000	3.2

	EPS before amortization of goodwill		Net income per share
	¥	%	¥
FY2026 (full fiscal year)	92.83	1.0	88.21

Note 1: Revision of most recently published results forecast: No

Note 2: On April 1, 2026, the Company conducted a two-for-one split of common shares. The year-on-year change in EPS before amortization of goodwill in the forecast of consolidated business results for the fiscal year ending March 31, 2027 takes the effect of the share split into account.

*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, 2026	34,459,424 shares	As of March 31, 2026	34,459,424 shares
(ii) Amount of treasury stock:	As of September 30, 2026	440,966 shares	As of March 31, 2026	476,500 shares
(iii) Interim average number of shares (Six months from the beginning of the fiscal year)	H1 FY2026	34,004,533 shares	H1 FY2025	33,708,882 shares

Note: On April 1, 2026, the Company conducted a two-for-one split of common shares. Number of shares issued at fiscal year-end (including treasury shares), number of treasury shares at fiscal year-end, and average number of shares during the fiscal year are calculated as if the share split had been conducted at the beginning of the previous consolidated fiscal year.

(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 24, 2026. The materials that will be distributed at the briefing will be posted on the Group website promptly after the briefing.