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May 15, 2026

Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under IFRS)

Company name: **Iida Group Holdings Co., Ltd.**
 Listing: Tokyo Stock Exchange
 Securities code: 3291
 URL: <https://www.ighd.co.jp/>
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 (Name) Hiroshi Nishino
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Scheduled date of general shareholder's meeting: June 25, 2026
 Scheduled date to commence dividend payments: June 26, 2026
 Scheduled date to file securities report: June 23, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (For institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results (Percentages indicate y-o-y changes.)

Fiscal year ended	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Total comprehensive income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	1,508,864	3.4	94,444	17.4	89,943	21.0	61,621	25.5	63,315	24.9	62,122	16.0
March 31, 2025	1,459,639	1.4	80,452	36.0	74,315	33.5	49,101	35.9	50,697	36.3	53,550	53.4

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Ratio of profit attributable to owners of the parent company	Profit before income taxes to total assets ratio	Operating income to net sales ratio
	Yen	Yen	%	%	%
March 31, 2026	229.13	–	6.3	4.7	6.3
March 31, 2025	181.16	–	5.2	4.1	5.5

(Reference) Share of profit (loss) of investments accounted for using equity method
 For the fiscal year ended March 31, 2026 ¥56 million
 For the fiscal year ended March 31, 2025 ¥– million

(2) Consolidated financial positions

As of	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets	Equity attributable to owners of parent per share
	Millions of yen	Millions of yen	Millions of yen	%	Yen
March 31, 2026	2,008,739	1,021,560	1,020,964	50.8	3,694.73
March 31, 2025	1,853,830	981,986	981,488	52.9	3,551.87

(3) Consolidated cash flow

	Operating activities	Investing activities	Financing activities	Cash and cash equivalents at the end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	(97,485)	(59,780)	72,388	390,743
March 31, 2025	92,252	(38,620)	(11,044)	475,675

2. Cash dividends

	Annual dividends per share					Total dividends (annual)	Dividend payout ratio (consolidated)	Ratio of dividend attributable to owners of the parent company (consolidated)
	1 st quarter-end	2 nd quarter-end	3 rd quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	–	45.00	–	45.00	90.00	25,051	49.7	2.6
Fiscal year ended March 31, 2026	–	55.00	–	45.00	100.00	27,633	43.6	2.8
Fiscal year ending March 31, 2027 (Forecast)	–	46.00	–	46.00	92.00		38.8	

(Note) Breakdown of the second quarter-end dividend for the fiscal year ended March 31, 2026:

Ordinary dividend: ¥45.00 Commemorative dividend: ¥10.00

3. Forecast of the consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate y-o-y changes.)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
2Q (Cumulative)	778,000	13.6	46,500	17.6	42,700	18.4	29,500	22.1	29,300	17.6	106.03
Full year	1,663,000	10.2	103,600	9.7	95,500	6.2	65,900	6.9	65,500	3.5	237.04

※ Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 25 companies (Company name) Arnest One America, Inc. and its 19 subsidiaries, and Hajime AMERICA Inc. and its 4 subsidiaries

Excluded: None

(2) Changes in accounting policies and changes in accounting estimates

① Changes in accounting policies required by IFRS: Yes

② Changes in accounting policies due to other reasons: None

③ Changes in accounting estimates: None

(Note) For details, please refer to “(5) Notes to Consolidated Financial Statements, Changes in accounting policies” under “3. Consolidated Financial Statements and Significant Notes Thereto” on page 16 of Attached Materials.

(3) Number of issued shares (ordinary shares)

① Total number of issued shares at the end of the period (including treasury stock)

As of March 31, 2026	280,379,057 Shares	As of March 31, 2025	280,379,057 Shares
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② Number of shares of treasury stock at the end of the period

As of March 31, 2026	4,048,833 Shares	As of March 31, 2025	4,048,771 Shares
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③ Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	276,330,262 Shares	Fiscal year ended March 31, 2025	279,846,117 Shares
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※ This report is exempt from the review conducted by certified public accountants or an audit corporation.

※ Proper use of earnings forecast, and other special matters

(Cautionary note on forward-looking statement)

Financial results forecast and other forward-looking statements contained in this report are based on information available to the Company and certain assumptions judged to be reasonable on the date of this report's announcement, and they do not constitute the Company's intention to promise the accomplishment of the forecasts. In addition, actual results may differ significantly from the forecast due to various factors. For the preconditions for the earnings forecast and items to exercise caution in the use of the earnings forecast, please refer to "(4) Future Outlook" under "1. Overview of Operating Results and Others" on page 4 of Attached Materials.

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1. Overview of Operating Results and Others

(1) Overview of Operating Results for the Period Under Review

During the fiscal year ended March 31, 2026, the Japanese economy continued to recover moderately amid ongoing improvements in the employment and income environment. On the other hand, close attention must continue to be paid to trends in domestic monetary and fiscal policies, as well as concerns over crude oil procurement and soaring raw material prices caused by the prolonged situations in Ukraine and the Middle East. Furthermore, the outlook for the economic environment remains uncertain, with concerns that price hikes, etc. driven by inflation may impact the domestic economy.

In the real estate industry in which we operate, the number of detached housing starts for sale, which decreased during the first quarter, recovered to levels on par with the previous year from the second quarter onward. On the other hand, an environment of high sales prices persists, driven by soaring construction costs and rising land prices, as well as recent concerns over supply instability for certain raw materials. Under these circumstances, there remains a cautious homebuying sentiment among first-time buyers in regional areas. However, the favorable business environment continues as potential housing demand, particularly in the Tokyo metropolitan area, remains robust and the balance between supply and demand is relatively well-maintained.

In this business environment, the Group worked to promote its basic strategies of “Enhance the competitiveness of our core business” and “Expand our business portfolio” as part of its efforts to achieve the management targets for the fiscal year ending March 31, 2030 (organic growth rate of 4.0%, dependence on detached house sales of 70.0%, and ROE of 10.0% or more). In the detached houses business, especially, we continued the maintenance of an appropriate level of inventory and refinement of area strategy, and thoroughly implemented flexible land purchasing and sales while considering the supply and demand characteristics of each area and the balance of inventory.

As a result, for the fiscal year ended March 31, 2026, revenue was ¥1,508,864 million (up 3.4% year on year), operating profit was ¥94,444 million (up 17.4% year on year), profit before tax was ¥89,943 million (up 21.0% year on year) and profit attributable to owners of parent was ¥63,315 million (up 24.9% year on year).

The operating results by segment are as follows:

Name of segments		No. of projects	Revenue (Millions of yen)	Y-o-y change (%)
HAJIME CONSTRUCTION Group				
(Category)	Detached houses business	8,598	278,461	(8.9)
	Condominiums business	590	31,739	(2.2)
	Contract constructions business	1,121	35,345	7.9
	Other	–	46,777	28.6
	Subtotal	10,309	392,324	(3.7)
Iida Sangyo Group				
(Category)	Detached houses business	6,668	255,074	11.3
	Condominiums business	250	22,209	0.5
	Contract constructions business	229	6,482	(7.8)
	Other	–	10,195	5.4
	Subtotal	7,147	293,962	9.7
TOEI HOUSING Group				
(Category)	Detached houses business	4,985	192,451	7.3
	Condominiums business	7	89	(96.9)
	Contract constructions business	271	16,070	2.2
	Other	–	3,510	24.7
	Subtotal	5,263	212,121	5.7
TACT HOME Group				
(Category)	Detached houses business	5,650	201,043	13.5
	Condominiums business	146	7,912	899.6
	Contract constructions business	378	9,572	27.5
	Other	–	2,212	8.1
	Subtotal	6,174	220,741	17.7

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Name of segments		No. of projects	Revenue (Millions of yen)	Y-o-y change (%)
ARNEST ONE Group				
(Category)	Detached houses business	9,326	232,427	(2.2)
	Condominiums business	622	30,676	2.0
	Contract constructions business	388	14,033	4.9
	Other	–	15,160	1,642.6
	Subtotal	10,336	292,298	3.6
ID HOME				
(Category)	Detached houses business	1,756	58,898	(25.5)
	Condominiums business	46	1,981	4,271.2
	Contract constructions business	48	2,016	114.5
	Other	–	778	80.1
	Subtotal	1,850	63,675	(20.9)
Other (Note 4)				
(Category)	Detached houses business	6	226	(68.9)
	Condominiums business	27	681	(23.5)
	Contract constructions business	–	–	(100.0)
	Other	–	32,833	6.9
	Subtotal	33	33,741	1.0
(Category total)	Detached houses business	36,989	1,218,583	0.8
	Condominiums business	1,688	95,290	6.8
	Contract constructions business	2,435	83,521	6.5
	Other	–	111,468	34.4
	Grand total	41,112	1,508,864	3.4

- (Notes) 1. Inter-segment transactions are offset and eliminated.
2. The detached houses business includes residential land, etc. in addition to detached houses. In addition to condominiums for sale (including those held by joint ventures), the condominiums business includes land for condominiums, etc. The contract constructions business includes renovation and optional construction, etc., as well as custom-built houses.
3. Revenue in the contract constructions business is recognized as performance obligations are met over a certain period of time, but for all categories of property, the number of projects stated is that for which assets have been delivered.
4. The Other segment is for operating segments that are not included in reportable segments, and includes the timber manufacturing business of the FIRST WOOD Group and the RFP Group, and businesses pertaining to Home Trade Center and the Company itself.

(2) Overview of Financial Position for the Period Under Review

Total assets as of March 31, 2026 increased by ¥154,908 million from the end of the previous fiscal year to ¥2,008,739 million.

Current assets increased by ¥120,688 million from the end of the previous fiscal year to ¥1,463,311 million. This is mainly due to a decrease in cash and deposit of ¥64,441 million and an increase in inventories of ¥174,667 million.

Non-current assets increased by ¥34,220 million from the end of the previous fiscal year to ¥545,428 million. This is mainly due to an increase in property, plant and equipment of ¥5,915 million, an increase in goodwill of ¥9,206 million, and an increase in other financial assets of ¥6,746 million.

Total liabilities as of March 31, 2026 increased by ¥115,335 million from the end of the previous fiscal year to ¥987,179 million.

Current liabilities increased by ¥167,592 million from the end of the previous fiscal year to ¥640,011 million. This is mainly due to an increase in bonds and borrowings of ¥178,830 million and a decrease in trade and other payables of ¥21,287 million.

Non-current liabilities decreased by ¥52,257 million from the end of the previous fiscal year to ¥347,168 million. This is mainly due to a decrease in bonds and borrowings of ¥45,844 million and a decrease in other financial liabilities of ¥7,180 million.

Total equity as of March 31, 2026 increased by ¥39,573 million from the end of the previous fiscal year to ¥1,021,560 million. This is mainly due to profit recorded of ¥61,621 million, which outweighed dividends of surplus of ¥27,633 million.

(3) Overview of Cash Flows for the Period Under Review

The balance of cash and cash equivalents (hereinafter “cash”) as of March 31, 2026, was ¥390,743 million, a decrease of ¥84,932 million from the end of the previous fiscal year.

The respective cash flow positions for the fiscal year ended March 31, 2026, and the factors thereof are as follows.

Cash flows from operating activities

Net cash used in operating activities was ¥97,485 million (compared with ¥92,252 million provided in the same period of the previous fiscal year).

This is mainly due to profit before tax of ¥89,943 million, an increase in inventories of ¥138,983 million, and income taxes paid of ¥31,058 million.

Cash flows from investing activities

Net cash used in investing activities was ¥59,780 million (compared with ¥38,620 million used in the same period of the previous fiscal year).

This is mainly due to payments into time deposits of ¥65,671 million, proceeds from withdrawal of time deposits of ¥45,313 million, and purchase of property, plant, equipment, and investment property of ¥20,222 million.

Cash flows from financing activities

Net cash provided by financing activities was ¥72,388 million (compared with ¥11,044 million used in the same period of the previous fiscal year).

This is mainly due to an increase in borrowings of ¥106,513 million, cash dividends paid of ¥27,632 million, and repayments of lease liabilities of ¥6,909 million.

(4) Future Outlook

The Japanese economy is expected to continue to recover moderately amid ongoing improvements in the employment and income environment. On the other hand, close attention must continue to be paid to trends in domestic monetary and fiscal policies, as well as concerns over crude oil procurement and soaring raw material prices caused by the prolonged situations in Ukraine and the Middle East. Furthermore, uncertainty regarding the outlook for the economic environment is increasing, with concerns that price hikes driven by inflation may impact the domestic economy.

In the real estate industry in which we operate, although housing starts for detached houses show signs of picking up, the possibility of significant changes in the business environment cannot be ruled out due to soaring construction costs and rising land prices, as well as concerns over the supply of certain raw materials. On the other hand, as housing demand remains steady, particularly in the Tokyo metropolitan area, and the balance between supply and demand continues to show an improving trend, we expect the business environment surrounding the Group to remain generally robust for the time being.

In this business environment, the Group intends to continue promoting its basic strategies of “Enhance the competitiveness of our core business” and “Expand our business portfolio” as part of its efforts to achieve the management targets for the fiscal year ending March 31, 2030 (organic growth rate of 4.0%, dependence on detached house sales of 70.0%, and ROE of 10.0% or more). In the detached houses business, we will continue

to work on refining our area strategy, such as by thoroughly implementing flexible land purchasing and sales that consider the balance between supply and demand characteristics and inventory status in each area, while prioritizing the maintenance of appropriate inventory levels. On the other hand, the procurement of ¥200 billion in safety funds, which has been strategically promoted, has generally reached the target level. We have established a financial structure that allows us to ensure stable and continuous business operations and swiftly shift to an offensive stance, even if the supply chain is impacted by natural disasters or geopolitical risks.

Furthermore, we will promote sustainability management as a key strategic priority. Adhering to the Group's business concept, "for everyone as a matter of course," we aim to realize both "creating safe, comfortable, and healthy living environments for all," and "contributing to global environmental conservation and clean energy."

2. Basic Policy Regarding Selection of Accounting Standards

The Group has adopted International Financial Reporting Standards (IFRS) for its consolidated financial statements since the Securities Report for the fiscal year ended March 31, 2016 (the 3rd Period), with the aim of strengthening management for global expansion and enhancing the international comparability of financial information in capital markets.

3. Consolidated Financial Statements and Significant Notes Thereto

(1) Consolidated Statement of Financial Position

	(Unit: Millions of yen)	
	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposit	501,094	436,653
Trade and other receivables	10,829	14,769
Contract assets	4,178	4,969
Inventories	791,372	966,039
Operating loans and operating accounts receivable	9,433	17,349
Income taxes receivable	93	12
Other financial assets	2,291	1,202
Other current assets	23,330	22,315
Total current assets	1,342,622	1,463,311
Non-current assets		
Property, plant, and equipment	130,598	136,513
Right-of-use assets	22,632	23,774
Goodwill	215,952	225,159
Intangible assets	15,210	17,914
Investment property	70,167	74,599
Investments accounted for using equity method	–	560
Other financial assets	34,163	40,909
Deferred tax assets	19,072	23,455
Other non-current assets	3,411	2,541
Total non-current assets	511,208	545,428
Total assets	1,853,830	2,008,739

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Consolidated Financial Results for the Fiscal Year Ended March 31, 2026

(Unit: Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Bonds and borrowings	285,716	464,547
Lease liabilities	6,704	7,103
Trade and other payables	117,124	95,836
Other financial liabilities	13,525	17,814
Income taxes payables	18,550	20,212
Contract liabilities	7,205	9,777
Other current liabilities	23,590	24,718
Total current liabilities	472,418	640,011
Non-current liabilities		
Bonds and borrowings	338,504	292,660
Lease liabilities	16,483	17,408
Other financial liabilities	22,845	15,665
Retirement benefit liabilities	13,516	12,855
Provisions	4,486	4,271
Deferred tax liabilities	2,512	3,384
Other non-current liabilities	1,076	923
Total non-current liabilities	399,425	347,168
Total liabilities	871,844	987,179
Equity		
Capital stock	10,000	10,000
Capital surplus	374,634	377,934
Retained earnings	605,464	641,017
Treasury stock	(9,182)	(9,182)
Other components of equity	572	1,195
Total equity attributable to owners of parent	981,488	1,020,964
Non-controlling interests	498	595
Total equity	981,986	1,021,560
Total liabilities and equity	1,853,830	2,008,739

(2) Consolidated Statement of Profit or Loss and Consolidated Statement of Comprehensive Income
(Consolidated Statement of Profit or Loss)

	(Unit: Millions of yen)	
	Fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)	Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)
Revenue	1,459,639	1,508,864
Cost of sales	(1,227,261)	(1,240,311)
Gross profit	232,377	268,552
Selling, general and administrative expenses	(153,363)	(173,002)
Other profit	3,627	4,647
Other expenses	(2,189)	(5,753)
Operating profit	80,452	94,444
Financial profit	1,495	3,303
Financial cost	(7,632)	(7,860)
Share of profit (loss) of investments accounted for using equity method	-	56
Profit before tax	74,315	89,943
Income tax expenses	(25,213)	(28,322)
Profit	49,101	61,621
Attributable to		
Owners of parent	50,697	63,315
Non-controlling interests	(1,595)	(1,694)
Profit	49,101	61,621
Earnings per share		
Basic earnings per share (Unit: Yen)	181.16	229.13
Diluted earnings per share (Unit: Yen)	-	-

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Consolidated Financial Results for the Fiscal Year Ended March 31, 2026

(Consolidated Statement of Comprehensive Income)

	(Unit: Millions of yen)	
	Fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)	Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)
Profit	49,101	61,621
Other comprehensive income (loss)		
Items that will not be reclassified subsequently to profit or loss		
Financial assets measured at fair value through other comprehensive income	3,459	564
Remeasurements of defined benefit plan	1	450
Total items that will not be reclassified subsequently to profit or loss	3,461	1,014
Items that may be reclassified subsequently to profit or loss		
Exchange differences on translating foreign operations	987	(513)
Total items that may be reclassified subsequently to profit or loss	987	(513)
Other comprehensive income (loss) after income taxes	4,448	500
Comprehensive income	53,550	62,122
Attributable to		
Owners of parent	55,137	63,849
Non-controlling interests	(1,586)	(1,727)
Comprehensive income	53,550	62,122

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Consolidated Financial Results for the Fiscal Year Ended March 31, 2026

(3) Consolidated Statement of Changes in Equity

Fiscal year ended March 31, 2025 (from April 1, 2024 to March 31, 2025)

(Unit: Millions of yen)

	Equity attributable to owners of parent				Other components of equity	
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Exchange differences on translating foreign operations	Remeasurements of defined benefit plan
As of April 1, 2024	10,000	380,687	585,230	(1)	170	(96)
Profit	–	–	50,697	–	–	–
Other comprehensive income (loss)	–	–	–	–	979	1
Comprehensive income	–	–	50,697	–	979	1
Dividends	–	–	(25,234)	–	–	–
Purchase of treasury stock	–	–	–	(9,181)	–	–
Other	–	–	(5,228)	–	760	4
Total contributions by and distributions to owners in their capacity as owners	–	–	(30,462)	(9,181)	760	4
Changes in ownership interest of subsidiaries	–	–	–	–	–	–
Changes in put option over a non-controlling interest	–	(6,053)	–	–	–	–
Total changes in equity interest of subsidiaries	–	(6,053)	–	–	–	–
Total transactions with owners	–	(6,053)	(30,462)	(9,181)	760	4
As of March 31, 2025	10,000	374,634	605,464	(9,182)	1,910	(90)

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(Unit: Millions of yen)

	Equity attributable to owners of parent				Total equity
	Other components of equity		Total	Non-controlling interests	
	Financial assets measured at fair value through other comprehensive income	Total			
As of April 1, 2024	(4,172)	(4,098)	971,818	460	972,279
Profit	–	–	50,697	(1,595)	49,101
Other comprehensive income (loss)	3,459	4,440	4,440	8	4,448
Comprehensive income	3,459	4,440	55,137	(1,586)	53,550
Dividends	–	–	(25,234)	–	(25,234)
Purchase of treasury stock	–	–	(9,181)	–	(9,181)
Other	(535)	229	(4,998)	21	(4,976)
Total contributions by and distributions to owners in their capacity as owners	(535)	229	(39,414)	21	(39,392)
Changes in ownership interest of subsidiaries	–	–	–	(9)	(9)
Changes in put option over a non-controlling interest	–	–	(6,053)	1,612	(4,441)
Total changes in equity interest of subsidiaries	–	–	(6,053)	1,602	(4,450)
Total transactions with owners	(535)	229	(45,467)	1,624	(43,843)
As of March 31, 2025	(1,247)	572	981,488	498	981,986

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Consolidated Financial Results for the Fiscal Year Ended March 31, 2026

Fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Unit: Millions of yen)

	Equity attributable to owners of parent				Other components of equity	
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Exchange differences on translating foreign operations	Remeasurements of defined benefit plan
As of April 1, 2025	10,000	374,634	605,464	(9,182)	1,910	(90)
Profit	-	-	63,315	-	-	-
Other comprehensive income (loss)	-	-	-	-	(480)	450
Comprehensive income	-	-	63,315	-	(480)	450
Dividends	-	-	(27,633)	-	-	-
Purchase of treasury stock	-	-	-	(0)	-	-
Other	-	-	(129)	-	89	-
Total contributions by and distributions to owners in their capacity as owners	-	-	(27,762)	(0)	89	-
Increase (decrease) by business combination	-	-	-	-	-	-
Changes in put option over a non-controlling interest	-	3,299	-	-	-	-
Total changes in equity interest of subsidiaries	-	3,299	-	-	-	-
Total transactions with owners	-	3,299	(27,762)	(0)	89	-
As of March 31, 2026	10,000	377,934	641,017	(9,182)	1,519	360

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(Unit: Millions of yen)

	Equity attributable to owners of parent				
	Other components of equity				Total equity
	Financial assets measured at fair value through other comprehensive income	Total	Total	Non-controlling interests	
As of April 1, 2025	(1,247)	572	981,488	498	981,986
Profit	-	-	63,315	(1,694)	61,621
Other comprehensive income (loss)	564	534	534	(33)	500
Comprehensive income	564	534	63,849	(1,727)	62,122
Dividends	-	-	(27,633)	-	(27,633)
Purchase of treasury stock	-	-	(0)	-	(0)
Other	-	89	(39)	-	(39)
Total contributions by and distributions to owners in their capacity as owners	-	89	(27,673)	-	(27,673)
Increase (decrease) by business combination	-	-	-	5,507	5,507
Changes in put option over a non-controlling interest	-	-	3,299	(3,683)	(383)
Total changes in equity interest of subsidiaries	-	-	3,299	1,824	5,124
Total transactions with owners	-	89	(24,373)	1,824	(22,548)
As of March 31, 2026	(683)	1,195	1,020,964	595	1,021,560

(4) Consolidated Statement of Cash Flows

	(Unit: Millions of yen)	
	Fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)	Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)
Cash flows from operating activities		
Profit before tax	74,315	89,943
Depreciation and amortization	17,067	18,456
Impairment loss	136	1,517
Financial profit	(1,495)	(3,303)
Financial cost	7,632	7,860
Share of loss (profit) of investments accounted for using equity method	–	(56)
Decrease (increase) in inventories	27,293	(138,983)
Decrease (increase) in operating loans and operating accounts receivable	67	(7,916)
Increase (decrease) in trade and other payables	(18,252)	(23,502)
Increase and decrease in consumption taxes receivable or payable	1,873	(4,939)
Other	8,885	1,440
Subtotal	117,523	(59,484)
Subsidies received	–	108
Interest and dividends received	1,097	1,905
Interest paid	(7,462)	(9,047)
Income taxes paid	(19,206)	(31,058)
Income taxes refunded	301	91
Net cash provided by (used in) operating activities	92,252	(97,485)
Cash flows from investing activities		
Payments into time deposits	(25,149)	(65,671)
Proceeds from withdrawal of time deposits	1,902	45,313
Purchase of property, plant, equipment, and investment property	(17,174)	(20,222)
Proceeds from sales of property, plant, equipment, and investment property	5,259	3,008
Purchase of intangible assets	(1,878)	(1,850)
Purchase of investment securities	(791)	(5,221)
Proceeds from sales and redemption of investment securities	603	820
Payments of loans receivable	(2,022)	(1,029)
Proceeds from collection of loans	581	434
Purchase of shares of subsidiaries	–	(15,389)
Other	50	28
Net cash provided by (used in) investing activities	(38,620)	(59,780)

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	Fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)	Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(12,627)	83,413
Proceeds from long-term borrowings	52,483	45,852
Repayments of long-term borrowings	(9,849)	(22,752)
Repayments of lease liabilities	(6,868)	(6,909)
Purchase of treasury stock	(9,181)	(0)
Cash dividends paid	(25,233)	(27,632)
Other	232	417
Net cash provided by (used in) financing activities	(11,044)	72,388
Effect of exchange rate change on cash and cash equivalents	(9)	(55)
Net increase (decrease) in cash and cash equivalents	42,577	(84,932)
Cash and cash equivalents at the beginning of the period	433,097	475,675
Cash and cash equivalents at the end of the period	475,675	390,743

(5) Notes to Consolidated Financial Statements

Notes on premise of going concern

Not applicable.

Changes in accounting policies

Effective from the fiscal year ended March 31, 2026, the Group has applied the following standard.

Standard	Title of standard	Summary of new/revised requirements:
IAS 21	The effects of changes in foreign exchange rates	Clarification of requirements for when a currency is not exchangeable into another currency

The application of the above standard will not have significant impacts on the Group's consolidated financial statements.

Segment information

(1) Overview of reportable segments

The reportable segments of the Group are components of the Group for which separate financial information is available and which are subject to regular review by the Board of Directors in order to decide on the allocation of management resources and evaluate business performance.

The Company recognizes consolidated subsidiaries and the businesses of the Company itself as operating segments, and the reportable segments are HAJIME CONSTRUCTION Group, Iida Sangyo Group, TOEI HOUSING Group, TACT HOME Group, ARNEST ONE Group, and ID HOME. The principal business descriptions by reportable segments are as follows:

Name of reportable segments	Principal Business Descriptions
HAJIME CONSTRUCTION Group	Detached houses business, condominiums business, contract constructions business, development and sales of investment properties
Iida Sangyo Group	Detached houses business, condominiums business, contract constructions business, real estate rental business, hotel business
TOEI HOUSING Group	Detached houses business, contract constructions business, real estate rental business
TACT HOME Group	Detached houses business, condominiums business, contract constructions business, real estate rental business
ARNEST ONE Group	Detached houses business, condominiums business, contract constructions business
ID HOME	Detached houses business, contract constructions business

(2) Segment revenue and operating results

Revenue and operating results by reportable segments of the Group are as follows:

Intersegment revenues are based on current market prices.

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Consolidated Financial Results for the Fiscal Year Ended March 31, 2026

Fiscal year ended March 31, 2025 (from April 1, 2024 to March 31, 2025)

(Millions of yen)

	Reportable segments						
	HAJIME CONSTRUCTION Group	Iida Sangyo Group	TOEI HOUSING Group	TACT HOME Group	ARNEST ONE Group	ID HOME	Total
Revenue							
Revenue from external customers	407,422	267,951	200,765	187,550	282,044	80,500	1,426,235
Intersegment revenue and transfers	963	2,059	685	2,376	1,512	2,437	10,034
Total	408,385	270,011	201,451	189,926	283,557	82,937	1,436,269
Segment profit (Operating profit)	20,382	18,857	15,796	11,124	17,321	1,676	85,159
Financial profit	–	–	–	–	–	–	–
Financial cost	–	–	–	–	–	–	–
Profit before tax	–	–	–	–	–	–	–

	Other (Note 1)	Total	Reconciling items (Note 2)	Consolidated
Revenue				
Revenue from external customers	33,403	1,459,639	–	1,459,639
Intersegment revenue and transfers	78,284	88,318	(88,318)	–
Total	111,688	1,547,958	(88,318)	1,459,639
Segment profit (Operating profit)	(4,415)	80,743	(291)	80,452
Financial profit	–	–	–	1,495
Financial cost	–	–	–	(7,632)
Profit before tax	–	–	–	74,315

Other items

	Reportable segments						
	HAJIME CONSTRUCTION Group	Iida Sangyo Group	TOEI HOUSING Group	TACT HOME Group	ARNEST ONE Group	ID HOME	Total
Depreciation and amortization	(3,209)	(1,798)	(1,771)	(1,233)	(1,628)	(438)	(10,080)
Impairment losses	(136)	–	–	–	–	–	(136)
Reportable segments	412,734	307,219	170,092	182,796	252,698	72,048	1,397,590
Capital expenditures	3,941	558	4,050	3,282	3,210	1,860	16,903

	Other (Note 1)	Total	Reconciling items (Notes 3)	Consolidated
Depreciation and amortization	(5,117)	(15,197)	(1,870)	(17,067)
Impairment losses	–	(136)	–	(136)
Segment assets	134,660	1,532,250	321,579	1,853,830
Capital expenditures	10,084	26,988	123	27,111

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- (Notes)
1. The Other segment is for operating segments that are not included in reportable segments, and includes the timber manufacturing business of the FIRST WOOD Group and the RFP Group, and businesses pertaining to Home Trade Center and the Company itself.
 2. Reconciling items of segment profit of ¥(291) million consists of ¥4,600 million for intersegment elimination, etc. and ¥(4,891) million for corporate (head office) income and expenses not allocated to any reportable segment. Corporate income is income that is not attributable to any reportable segment, while corporate expenses consist mainly of general and administrative expenses of the Company not attributable to any reportable segment.
 3. Reconciling items of segment assets of ¥321,579 million consists of ¥1,926 million for intersegment elimination, etc., ¥211,307 million for goodwill, and ¥108,346 million for corporate assets not allocated to any reportable segment. Corporate assets mainly consist of cash and deposits of the Company not attributable to any reportable segment.

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Consolidated Financial Results for the Fiscal Year Ended March 31, 2026

Fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Millions of yen)

	Reportable segment						
	HAJIME CONSTRUC- TION Group	Iida Sangyo Group	TOEI HOUSING Group	TACT HOME Group	ARNEST ONE Group	ID HOME	Total
Revenue							
Revenue from external customers	392,324	293,962	212,121	220,741	292,298	63,675	1,475,123
Intersegment revenue and transfers	387	1,287	826	2,331	1,015	339	6,188
Total	392,712	295,250	212,947	223,073	293,313	64,015	1,481,312
Segment profit (Operating profit)	29,731	23,830	18,016	16,261	19,576	2,697	110,114
Financial profit	–	–	–	–	–	–	–
Financial cost	–	–	–	–	–	–	–
Share of profit (loss) of investments accounted for using equity method	–	–	–	–	–	–	–
Profit before tax	–	–	–	–	–	–	–

	Other (Note 1)	Total	Reconciling items (Note 2)	Consolidated
Revenue				
Revenue from external customers	33,741	1,508,864	–	1,508,864
Intersegment revenue and transfers	80,892	87,080	(87,080)	–
Total	114,633	1,595,945	(87,080)	1,508,864
Segment profit (Operating profit)	(9,281)	100,832	(6,388)	94,444
Financial profit	–	–	–	3,303
Financial cost	–	–	–	(7,860)
Share of profit (loss) of investments accounted for using equity method	–	–	–	56
Profit before tax	–	–	–	89,943

Other Items

	Reportable segments						
	HAJIME CONSTRUC- TION Group	Iida Sangyo Group	TOEI HOUSING Group	TACT HOME Group	ARNEST ONE Group	ID HOME	Total
Depreciation and amortization	(2,979)	(1,798)	(1,913)	(1,305)	(1,959)	(568)	(10,524)
Impairment losses	(23)	–	–	–	–	–	(23)
Segment assets	451,693	354,041	182,579	213,880	274,023	87,659	1,563,877
Investments accounted for using equity method	–	–	560	–	–	–	560
Capital expenditures	2,580	642	7,308	2,859	4,239	1,761	19,393

Iida Group Holdings Co., Ltd. (3291)
Consolidated Financial Results for the Fiscal Year Ended March 31, 2026

	Other (Note 1)	Total	Reconciling items (Note 3)	Consolidated
Depreciation and amortization	(5,542)	(16,067)	(2,388)	(18,456)
Impairment losses	–	(23)	(1,494)	(1,517)
Segment assets	140,684	1,704,561	304,177	2,008,739
Investments accounted for using equity method	–	560	–	560
Capital expenditures	12,892	32,286	104	32,390

- (Notes) 1. The Other segment is for operating segments that are not included in reportable segments, and includes the timber manufacturing business of the FIRST WOOD Group and the RFP Group, and businesses pertaining to Home Trade Center and the Company itself.
2. Reconciling items of segment profit of ¥(6,388) million consists of ¥4,322 million for intersegment elimination, etc. and ¥(10,711) million for corporate (head office) income and expenses not allocated to any reportable segment. Corporate income is income that is not attributable to any reportable segment, while corporate expenses consist mainly of general and administrative expenses of the Company not attributable to any reportable segment.
3. Reconciling items of segment assets of ¥304,177 million consists of ¥1,320 million for intersegment elimination, etc., ¥209,812 million for goodwill, and ¥93,044 million for corporate assets not allocated to any reportable segment. Corporate assets mainly consist of cash and deposits of the Company not attributable to any reportable segment.

(3) Information about products or services

Revenue from external customers by product and service is as follows:

	(Millions of yen)	
	Fiscal year ended March 31, 2025 (from April 1, 2024 to March 31, 2025)	Fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)
Detached houses business	1,209,120	1,218,583
Condominiums business	89,194	95,290
Contract constructions business	78,412	83,521
Other	82,912	111,468
Total	1,459,639	1,508,864

(4) Information for each region

(i) Revenue from external customers

Geographical information on revenue is omitted because revenue from external customers in Japan accounts for the vast majority of revenue in the consolidated statement of profit or loss.

(ii) Non-current assets (property, plant and equipment, right-of-use assets, goodwill, intangible assets, and investment property)

Non-current assets by region are as follows:

	(Millions of yen)	
	Fiscal year ended March 31, 2025 (as of March 31, 2025)	Fiscal year ended March 31, 2026 (as of March 31, 2026)
Japan	393,464	401,815
Russia	56,454	57,713
U.S.	2,298	16,085
Indonesia	2,167	2,175
Other	176	171
Total	454,560	477,961

- (Notes) Non-current assets are based on the physical location of the assets and do not include financial instruments, deferred tax assets, and retirement benefit assets.

(5) Information about major customers

Information is omitted as there is no single external customer that accounts for 10% or more of the Group's total revenue.

Per share information

The calculation of basic earnings per share is as follows:

	Fiscal year ended March 31, 2025 (from April 1, 2024 to March 31, 2025)	Fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)
Adjustments to profit attributable to owners of parent (Millions of yen)	50,697	63,315
Weighted average number of issued ordinary shares outstanding (Thousands of shares)	279,846	276,330
Basic earnings per share (Yen)	181.16	229.13

(Note) Information on diluted earnings per share is omitted due to an absence of potential shares.

Significant Subsequent Events

Not applicable.