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August 7, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under IFRS)

Company name: **Iida Group Holdings Co., Ltd.**
Listing: Tokyo Stock Exchange
Securities code: 3291
URL: https://www.ighd.co.jp/
Representative: (Title) President and Representative Director
(Name) Hiroshi Nishino
Inquiries: (Title) Director
(Name) Kenichi Nakajima
Tel: +81-422-38-8828

Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

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

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Total comprehensive income	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	380,523	16.7	25,743	81.3	23,167	98.7	14,929	100.4	15,172	89.2	15,524	132.1
June 30, 2025	326,061	(0.5)	14,198	(3.0)	11,657	(18.5)	7,450	(23.1)	8,019	(20.0)	6,687	(48.1)

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	54.91	–
June 30, 2025	29.02	–

(2) Consolidated financial positions

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
As of	Millions of yen	Millions of yen	Millions of yen	%
June 30, 2026	2,051,188	1,023,642	1,023,106	49.9
March 31, 2026	2,008,739	1,021,560	1,020,964	50.8

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	55.00	–	45.00	100.00
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		46.00	–	46.00	92.00

(Notes) 1. Revisions to the forecast of cash dividends most recently announced: None
2. Breakdown of the second quarter-end dividend for the fiscal year ended March 31, 2026:
Ordinary dividend: ¥45.00 Exhibition commemorative dividend for Expo 2025 Osaka, Kansai, Japan: ¥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

(Note) Revisions to the forecast of the consolidated financial results most recently announced: None

※ Notes

(1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 company (Company name) Hajime Technologies Co., Ltd.
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 “(3) Notes to Condensed Quarterly Consolidated Financial Statements, Changes in accounting policies” under “2. Condensed Quarterly Consolidated Financial Statements and Significant Notes Thereto” on page 9 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 June 30, 2026	280,379,057 Shares	As of March 31, 2026	280,379,057 Shares
② Number of shares of treasury stock at the end of the period	As of June 30, 2026	4,048,957 Shares	As of March 31, 2026	4,048,833 Shares
③ Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)	Three months ended June 30, 2026	276,330,193 Shares	Three months ended June 30, 2025	276,330,284 Shares

※ Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

※ 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 “(3) Explanation of Consolidated Earnings Forecast and Other Forward-looking Statements” under “1. Overview of Operating Results and Others” on page 4 of Attached Materials.

Contents of Attached Materials

1. Overview of Operating Results and Others

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

During consolidated cumulative period for the first quarter of the fiscal year ending March 31, 2027 (hereinafter "the three months ended June 30, 2026"), the Japanese economy continued to recover moderately, with signs of recovery in personal consumption, supported by improvements in employment and income environments. On the other hand, the outlook for the economic environment remains uncertain, with concerns about the impact of rising energy prices and inflation due to heightened tensions in the Middle East, as well as the effects of rising domestic interest rates.

In the real estate industry in which we operate, although there was a shift towards an increase in the number of registered inventories in the Real Estate Information Network System (REINS) in June, the market inventory remained at a low level, maintaining the balance between supply and demand. This created an environment conducive to securing profits. On the other hand, the outlook remains uncertain, with concerns about the impact on housing demand due to persistently high selling prices for housing, driven by rising construction costs, and rising interest rates for housing loans.

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 three months ended June 30, 2026, revenue was ¥380,523 million (up 16.7% year on year), operating profit was ¥25,743 million (up 81.3% year on year), profit before tax was ¥23,167 million (up 98.7% year on year) and profit attributable to owners of parent was ¥15,172 million (up 89.2% 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	1,928	63,473	(0.3)
	Condominiums business	152	8,654	35.3
	Contract constructions business	216	7,794	2.5
	Other	–	23,001	167.6
	Subtotal	2,296	102,924	19.3
Iida Sangyo Group				
(Category)	Detached houses business	1,821	72,000	27.2
	Condominiums business	21	996	(65.8)
	Contract constructions business	36	1,579	8.1
	Other	–	2,412	(2.6)
	Subtotal	1,878	76,988	21.4
TOEI HOUSING Group				
(Category)	Detached houses business	1,320	53,047	16.9
	Condominiums business	–	–	(100.0)
	Contract constructions business	34	3,765	0.2
	Other	–	934	(5.3)
	Subtotal	1,354	57,747	15.1
TACT HOME Group				
(Category)	Detached houses business	1,116	39,663	5.8
	Condominiums business	7	434	(6.1)
	Contract constructions business	62	2,739	31.4
	Other	–	349	(29.9)
	Subtotal	1,185	43,187	6.5

Name of segments		No. of projects	Revenue (Millions of yen)	Y-o-y change (%)
ARNEST ONE Group				
(Category)	Detached houses business	2,340	61,336	14.2
	Condominiums business	117	6,443	1.0
	Contract constructions business	80	3,934	25.6
	Other	–	2,188	630.5
	Subtotal	2,537	73,902	16.3
ID HOME				
(Category)	Detached houses business	473	16,334	23.3
	Condominiums business	4	176	–
	Contract constructions business	5	263	(48.3)
	Other	–	274	65.1
	Subtotal	482	17,048	22.5
Other (Note 4)				
(Category)	Detached houses business	6	292	487.8
	Condominiums business	7	185	(3.1)
	Contract constructions business	–	–	–
	Other	–	8,246	3.3
	Subtotal	13	8,724	6.1
(Category total)	Detached houses business	9,004	306,148	13.4
	Condominiums business	308	16,890	2.9
	Contract constructions business	433	20,077	8.2
	Other	–	37,407	78.1
	Grand total	9,745	380,523	16.7

(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 June 30, 2026 increased by ¥42,449 million from the end of the previous fiscal year to ¥2,051,188 million. This is mainly due to a decrease in cash and deposit of ¥26,380 million and an increase in inventories of ¥64,487 million.

Total liabilities as of June 30, 2026 increased by ¥40,366 million from the end of the previous fiscal year to ¥1,027,545 million. This is mainly due to an increase in bonds and borrowings of ¥62,695 million, a decrease in trade and other payables of ¥13,938 million, and a decrease in income taxes payables of ¥10,595 million.

Total equity as of June 30, 2026 increased by ¥2,082 million from the end of the previous fiscal year to ¥1,023,642 million. This is mainly due to profit recorded of ¥14,929 million, which outweighed dividends of surplus of ¥12,434 million.

(3) Explanation of Consolidated Earnings Forecast and Other Forward-looking Statements

Consolidated earnings forecasts for the first half and full year are unchanged from those announced in "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026" on May 15, 2026.

2. Condensed Quarterly Consolidated Financial Statements and Significant Notes Thereto

(1) Condensed Quarterly Consolidated Statement of Financial Position

(Unit: Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposit	436,653	410,273
Trade and other receivables	14,769	10,521
Contract assets	4,969	7,681
Inventories	966,039	1,030,526
Operating loans and operating accounts receivable	17,349	15,772
Income taxes receivable	12	5
Other financial assets	1,202	761
Other current assets	22,315	24,554
Total current assets	1,463,311	1,500,096
Non-current assets		
Property, plant, and equipment	136,513	137,010
Right-of-use assets	23,774	25,125
Goodwill	225,159	227,840
Intangible assets	17,914	18,381
Investment property	74,599	74,848
Investments accounted for using equity method	560	685
Other financial assets	40,909	41,059
Deferred tax assets	23,455	23,613
Other non-current assets	2,541	2,527
Total non-current assets	545,428	551,092
Total assets	2,008,739	2,051,188

(Unit: Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Bonds and borrowings	464,547	511,293
Lease liabilities	7,103	7,390
Trade and other payables	95,836	81,898
Other financial liabilities	17,814	15,191
Income taxes payables	20,212	9,616
Contract liabilities	9,777	11,634
Other current liabilities	24,718	26,096
Total current liabilities	640,011	663,122
Non-current liabilities		
Bonds and borrowings	292,660	308,609
Lease liabilities	17,408	18,531
Other financial liabilities	15,665	15,856
Retirement benefit liabilities	12,855	13,133
Provisions	4,271	4,389
Deferred tax liabilities	3,384	2,964
Other non-current liabilities	923	937
Total non-current liabilities	347,168	364,423
Total liabilities	987,179	1,027,545
Equity		
Capital stock	10,000	10,000
Capital surplus	377,934	376,648
Retained earnings	641,017	643,786
Treasury stock	(9,182)	(9,183)
Other components of equity	1,195	1,854
Total equity attributable to owners of parent	1,020,964	1,023,106
Non-controlling interests	595	535
Total equity	1,021,560	1,023,642
Total liabilities and equity	2,008,739	2,051,188

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

(Condensed Quarterly Consolidated Statement of Profit or Loss)

(Unit: Millions of yen)

	Three months ended June 30, 2025 (From April 1, 2025 to June 30, 2025)	Three months ended June 30, 2026 (From April 1, 2026 to June 30, 2026)
Revenue	326,061	380,523
Cost of sales	(268,233)	(309,982)
Gross profit	57,828	70,541
Selling, general and administrative expenses	(43,887)	(44,689)
Other profit	763	752
Other expenses	(505)	(861)
Operating profit	14,198	25,743
Financial profit	571	264
Financial cost	(3,262)	(2,970)
Share of profit (loss) of investments accounted for using equity method	150	130
Profit before tax	11,657	23,167
Income tax expenses	(4,206)	(8,237)
Profit	7,450	14,929
Attributable to		
Owners of parent	8,019	15,172
Non-controlling interests	(568)	(242)
Profit	7,450	14,929
Earnings per share		
Basic earnings per share (Unit: Yen)	29.02	54.91
Diluted earnings per share (Unit: Yen)	–	–

(Condensed Quarterly Consolidated Statement of Comprehensive Income)

(Unit: Millions of yen)

	Three months ended June 30, 2025 (From April 1, 2025 to June 30, 2025)	Three months ended June 30, 2026 (From April 1, 2026 to June 30, 2026)
Profit	7,450	14,929
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	144	99
Remeasurements of defined benefit plan	16	–
Total items that will not be reclassified subsequently to profit or loss	160	99
Items that may be reclassified subsequently to profit or loss		
Exchange differences on translating foreign operations	(924)	494
Total items that may be reclassified subsequently to profit or loss	(924)	494
Other comprehensive income (loss) after income taxes	(763)	594
Comprehensive income	6,687	15,524
Attributable to		
Owners of parent	7,185	15,830
Non-controlling interests	(497)	(306)
Comprehensive income	6,687	15,524

(3) Notes to Condensed Quarterly Consolidated Financial Statements

Notes on premise of going concern

Not applicable.

Changes in accounting policies

The material accounting policies applied in the Group's condensed quarterly consolidated financial statements are the same as the accounting policies applied in the consolidated financial statements for the previous fiscal year, except for the following.

Income tax expenses for the three months ended June 30, 2026 were calculated based on the estimated annual effective tax rate.

Standard	Title of standard	Overview of new standards and amendments
IFRS 9 IFRS 7	Amendments to the classification and measurement of financial instruments	Clarification of the classification of financial assets, addition of requirements for derecognition of financial liabilities, and amendment of disclosure requirements for financial assets measured at fair value through other comprehensive income

The application of the above standard will not have significant impacts on the condensed quarterly consolidated financial statements.

Segment information

(1) Overview of reportable segments

The reportable segments of the Group are the business units of the Company for which separate financial information is available that enables the Board of Directors to conduct periodic reviews to determine the distribution of management resources and evaluate the Group's 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.

Three months ended June 30, 2025 (from April 1, 2025 to June 30, 2025)

(Millions of yen)

	Reportable segments						
	HAJIME CONSTRUC-TION Group	Iida Sangyo Group	TOEI HOUSING Group	TACT HOME Group	ARNEST ONE Group	ID HOME	Total
Revenue							
Revenue from external customers	86,241	63,442	50,182	40,535	63,518	13,919	317,840
Intersegment revenue and transfers	46	300	295	573	169	6	1,391
Total	86,287	63,742	50,478	41,109	63,688	13,925	319,231
Segment profit (Operating profit)	5,483	4,558	4,090	2,775	4,258	138	21,304
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	8,221	326,061	–	326,061
Intersegment revenue and transfers	18,617	20,009	(20,009)	–
Total	26,838	346,070	(20,009)	326,061
Segment profit (Operating profit)	(1,974)	19,330	(5,132)	14,198
Financial profit	–	–	–	571
Financial cost	–	–	–	(3,262)
Share of profit (loss) of investments accounted for using equity method	–	–	–	150
Profit before tax	–	–	–	11,657

(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 ¥(5,132) million consists of ¥1,168 million for intersegment elimination, etc. and ¥(6,300) 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.

Three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(Millions of yen)

	Reportable segments						
	HAJIME CONSTRUC-TION Group	Iida Sangyo Group	TOEI HOUSING Group	TACT HOME Group	ARNEST ONE Group	ID HOME	Total
Revenue							
Revenue from external customers	102,924	76,988	57,747	43,187	73,902	17,048	371,799
Intersegment revenue and transfers	27	184	162	598	282	4	1,259
Total	102,951	77,173	57,910	43,785	74,184	17,052	373,058
Segment profit (Operating profit)	7,277	6,901	5,304	2,588	5,608	863	28,543
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	8,724	380,523	–	380,523
Intersegment revenue and transfers	21,657	22,916	(22,916)	–
Total	30,382	403,440	(22,916)	380,523
Segment profit (Operating profit)	(2,741)	25,802	(59)	25,743
Financial profit	–	–	–	264
Financial cost	–	–	–	(2,970)
Share of profit (loss) of investments accounted for using equity method	–	–	–	130
Profit before tax	–	–	–	23,167

(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 ¥(59) million consists of ¥1,666 million for intersegment elimination, etc. and ¥(1,726) 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.

Notes when there are significant changes in amounts of equity attributable to owners of parent

Not applicable.

Notes on condensed quarterly consolidated statement of cash flows

The Company has not prepared condensed quarterly consolidated statement of cash flows for the three months ended June 30, 2026. In addition, the amounts of depreciation and amortization for the three months ended June 30, 2025 and 2026 are as stated below.

(Millions of yen)

	Three months ended June 30, 2025 (from April 1, 2025 to June 30, 2025)	Three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)
Depreciation and amortization	4,350	5,143