Summary of Consolidated Financial Results for the Six Months Ended September 30, 2024 (J-GAAP)

November 1, 2024

Listed Company Name: IR Japan Holdings, Ltd.

Securities Code: 6035

Listing: Tokyo Stock Exchange URL: https://www.irjapan.jp/

Representative: Shirou Terashita
President and Chief Executive Officer

Contact: Yutaka Fujiwara
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Scheduled Date to Submit Semi-annual Securities Report: November 12, 2024

Scheduled Date to Start Dividend Payment: December 2, 2024

Preparation of Results Briefing Materials: Yes

Holding of Financial Results Briefing: Yes (for institutional investors and analysts)

(Amounts of less than one million yen have been truncated)

1. Consolidated Financial Results for the Six Months Ended September 30, 2024
(from April 1, 2024 to September 30, 2024)

(1) Consolidated Operating Results

(Percentages indicate year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended September 30, 2024	2,923	-4.7	519	-37.8	522	-37.4	356	-36.1
Six months ended September 30, 2023	3,067	-0.4	835	69.7	835	68.4	557	60.1

Note: Comprehensive income Six months ended September 30, 2024: 341 million yen (-39.7%)
Six months ended September 30, 2023: 566 million yen (62.9%)

	Profit per share—basic	Profit per share—diluted

	Yen	Yen
Six months ended September 30, 2024	20.08	—
Six months ended September 30, 2023	31.39	—

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of September 30, 2024	6,670	5,448	81.7
As of March 31, 2024	6,669	5,372	80.6

Reference: Shareholders' equity As of September 30, 2024: 5,448 million yen

As of March 31, 2024: 5,372 million yen

2. Dividends

	Full-year dividend				
	First quarter-end	Second quarter-end	Third quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2024	—	15.00	—	15.00	30.00
Year ending March 31, 2025	—	10.00			
Year ending March 31, 2025 (Forecast)			—	—	—

Note: Revision of dividends forecast since last announcement: None

3. Consolidated Results Forecast for the Fiscal Year Ending March 31, 2025 (from April 1, 2024 to March 31, 2025)

The Company has not announced its consolidated results forecast for the fiscal year ending March 31, 2025 since it is difficult to reasonably calculate its results forecast at this time. We will promptly disclose the consolidated results forecast as soon as it becomes possible to calculate it.

Note: Revision of consolidated results forecast since last announcement: None

Notes:

(1) Significant changes in the scope of consolidation during the period: None

Newly included: — Excluded: —

(2) Application of special accounting treatments in preparing semi-annual consolidated financial statements: Yes

Note: For details, please refer to “2. Consolidated Financial Statements and Primary Notes (4) Notes Relating to the Consolidated Financial Statements.”

(3) Change in accounting policies, accounting estimates, and retrospective restatements

1) Change in accounting policies in accordance with revision of accounting standards: None
2) Change in accounting policies other than item 1) above: None
3) Change in accounting estimates: None
4) Retrospective restatements: None

(4) Number of shares issued (common stock)

1) Number of shares issued at the end of the period (including treasury shares)

As of September 30, 2024	17,839,710 shares
As of March 31, 2024	17,839,710 shares

2) Number of treasury shares at the end of the period

As of September 30, 2024	76,327 shares
As of March 31, 2024	76,327 shares

3) Average number of shares during the period

April – September 2024	17,763,383 shares
April – September 2023	17,763,420 shares

The review procedure by a certified public accountant or an auditing firm does not apply to this Summary of Consolidated Financial Results.

Explanation regarding appropriate use of results forecast and additional notes

Forward-looking statements, including the results forecast, contained in this document are based on information available to the Company and on certain assumptions deemed to be reasonable as of the date of release of this document. Actual business results may differ substantially due to a number of factors. For conditions prerequisite to the results forecast, and the points to be noted in the use thereof, please refer to “1. Overview of Operating Results, etc. (3) Forward-looking Statements Including Consolidated Results Forecast.”