ID&E
A member of Tokio Marine Group

Summary of Financial Results for the 1st Quarter of FYE March 31, 2027

August 31, 2026

Integrated Design & Engineering Holdings Co., Ltd.

Results for the 1st Quarter of FYE March 2027

Orders decreased due to a decline in ODA and the cancellation of a large-scale project for which an order had been received in the Energy Business. Revenue and profit decreased across all businesses due to the impact of the change in the fiscal year-end.

Consolidated results

- Orders decreased significantly due to the underperformance of the overseas business of Nippon Koei and the cancellation of a large-scale project for which an order had been received in the Energy Business.
- Revenue decreased across all segments, mainly due to the impact of the change in the fiscal year-end in the previous fiscal year.
- Operating profit and profit attributable to owners of parent decreased year on year due to lower revenue.

(Million yen)	FYE 2026/3 1Q Results	FYE 2027/3 1Q Results	YoY Comparison	
			Amount	%
Orders	61,875	45,225	-16,650	73.1%
Revenue	40,717	30,884	-9,832	75.9%
Gross profit	12,475	8,183	-4,291	65.6%
Operating profit or loss	2,329	-1,572	-3,901	–
Core operating profit or loss*	1,943	-1,652	-3,595	–
Profit or loss before tax	2,285	-1,721	-4,007	–
Profit or loss attributable to owners of parent	2,132	-1,277	-3,410	–

*Core operating profit is calculated from operating profit (or loss) after IFRS, excluding gains and losses arising from non-recurring factors.

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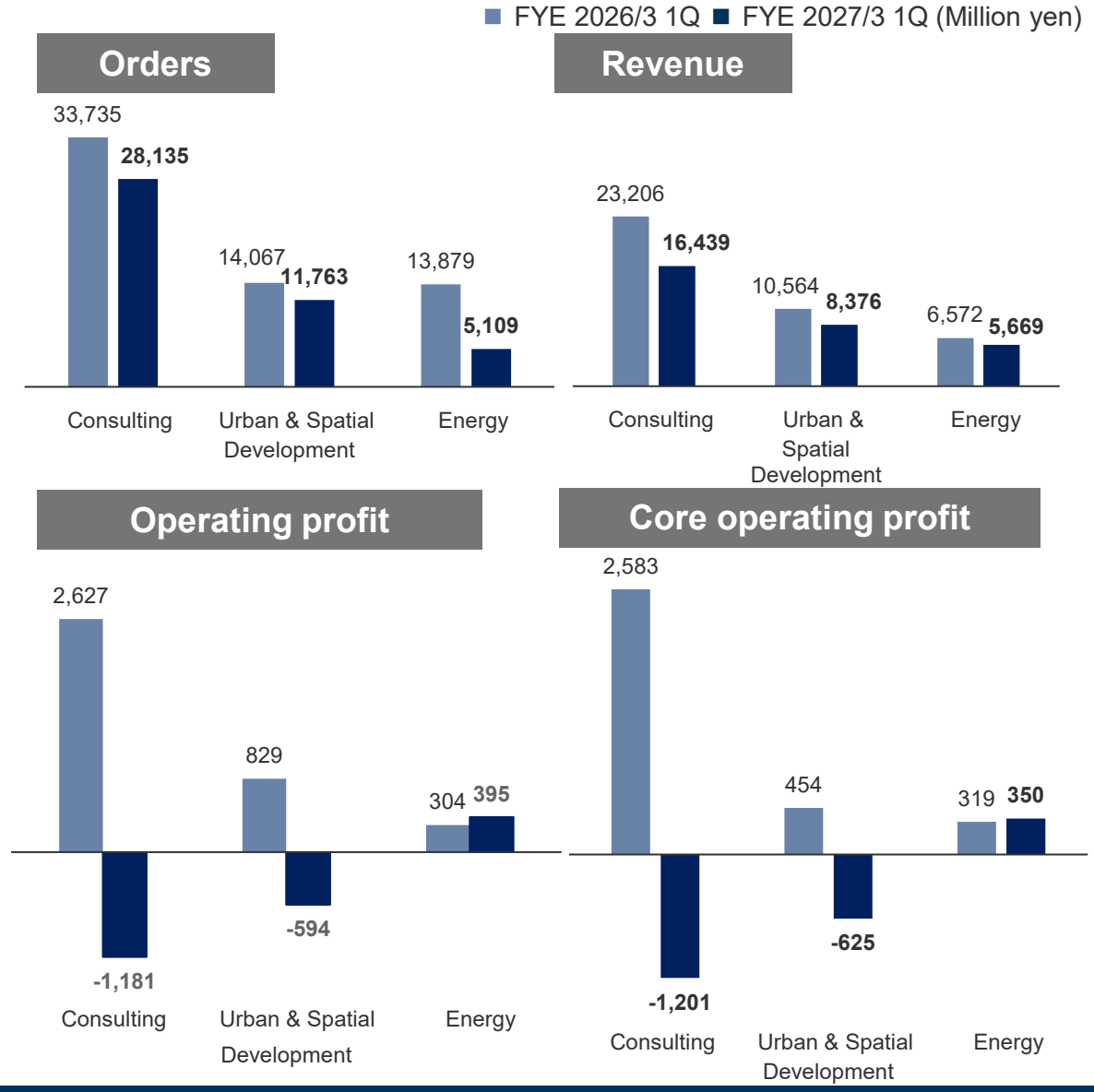
Results by Business Segment

(Million yen)	FYE 2026/3 1Q Results	FYE 2027/3 1Q Results	YoY Comparison	
			Amount	%
Orders	61,875	45,225	-16,650	73.1%
Consulting	33,735	28,135	-5,599	83.4%
Urban & Spatial Development	14,067	11,763	-2,304	83.6%
Energy	13,879	5,109	-8,770	36.8%
Other	192	217	24	112.9%
Revenue	40,717	30,884	-9,832	75.9%
Consulting	23,206	16,439	-6,766	70.8%
Urban & Spatial Development	10,564	8,376	-2,187	79.3%
Energy	6,572	5,669	-902	86.3%
Other	374	398	24	106.4%
Operating profit	2,329	-1,572	-3,901	–
Consulting	2,627	-1,181	-3,808	–
Urban & Spatial Development	829	-594	-1,424	–
Energy	304	395	90	129.7%
Other	-1,432	-192	1,240	–
Core operating profit*	1,943	-1,652	-3,595	–
Consulting	2,583	-1,201	-3,784	–
Urban & Spatial Development	454	-625	-1,080	–
Energy	319	350	31	109.9%
Other	-1,414	-176	1,238	–

*Core operating profit is calculated from operating profit (or loss) after IFRS, excluding gains and losses arising from non-recurring factors.



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Performance Outline by Business Segment

Consulting Business

- Orders : Despite strong orders at some local subsidiaries in India and Latin America, Nippon Koei's overseas business underperformed, while orders in its domestic business decreased slightly year on year.
- Revenue : Revenue decreased due to the impact of the change in the fiscal year-end on the domestic business of Nippon Koei.
- Operating profit : Operating profit decreased mainly due to lower revenue resulting from the impact of the change in the fiscal year-end.

Urban & Spatial Development Business

- Orders : Orders decreased due to continued underperformance at the BDP Group and the absence of overseas projects at Nippon Koei Urban Space recorded in the same period of the previous year.
- Revenue : Revenue decreased due to the impact of the change in the fiscal year-end on Nippon Koei Urban Space and the underperformance of the BDP Group.
- Operating profit : Operating profit decreased due to lower revenue resulting from the impact of the change in the fiscal year-end.

*The actual exchange rate for Apr to Jun 2026: 1£ = 214.99 Yen (the actual exchange rate for Apr to Jun 2025:1£ =194.59 Yen; assumed exchange rate for FYE March 31, 2027: 1£ = 202.73 Yen)

Energy Business

- Orders : Orders decreased significantly year on year due to the loss of orders following the cancellation of large-scale projects.
- Revenue : Revenue decreased due to delays in the commencement of operations for large-scale projects at Nippon Koei Energy Solutions and the impact of the change in the fiscal year-end.
- Operating profit : Operating profit increased due to a recovery in the battery storage business in the European market (Belgium) and the impact of newly consolidated subsidiaries in Thailand and Indonesia.

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FYE March 2027 Plan

(Million yen)	FYE 2026/3 Results	FYE 2027/3 Plan	YoY Comparison	
			Amount	%
Orders	165,275	185,000	19,724	111.9%
Consulting	95,950	105,000	9,049	109.4%
Urban & Spatial Development	41,511	45,000	3,488	108.4%
Energy	26,947	34,000	7,052	126.2%
Revenue	165,188	185,000	19,811	112.0%
Consulting	94,086	102,500	8,413	108.9%
Urban & Spatial Development	42,517	44,500	1,982	104.7%
Energy	26,990	36,000	9,009	133.4%
Other	1,594	2,000	405	125.5%
Operating profit	9,612	16,300	6,687	169.6%
Consulting	10,550	10,400	-150	98.6%
Urban & Spatial Development	2,058	3,500	1,441	170.0%
Energy	9	4,300	4,290	45650.2%
Other	-3,006	-1,900	1,106	–
Profit or loss attributable to owners of parent	7,168	10,100	2,931	140.9%

Comparison of core operating profit*1

Below is a comparison on a core operating profit basis to show the earnings trend of our core business.

▼ Analysis of change in core operating profit for FYE March 2026 results and FYE March 2027 plan

(Million yen)	FYE 2026/3 Results	FYE 2027/3 Plan	YoY Comparison
Core operating profit	9,922	16,400	6,477
Consulting	10,320	10,400	79
Urban & Spatial Development	1,449	3,300	1,850
Energy	1,109	4,600	3,490
Other	-2,956	-1,900	1,056

*1 Core operating profit is calculated from operating profit (or loss) after IFRS, excluding gains and losses arising from non-recurring factors.

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Project Highlights

Partnership agreement on preparations for future eVTOL services

Business overview

- Nippon Koei signed a partnership agreement with SkyDrive Inc. and Tokio Marine & Nichido Fire Insurance Co., Ltd. for the integration of electric Vertical Takeoff and Landing (eVTOL) into society. The three companies have been studying various issues related to the future rollout of eVTOL services including safety assurance, public acceptance of eVTOL technology, and the establishment of the operational infrastructure needed to support regular eVTOL flights. This work included a joint study on route feasibility in the Osaka Bay area in July 2022.
- The three companies will jointly promote initiatives such as selecting target areas and use cases, studying vertiport feasibility, developing business models and business schemes, and examining risk management and insurance to support safe operations, thereby accelerating commercialization toward commercial operations.
- Nippon Koei will leverage its expertise in infrastructure and urban planning to play roles such as planning and designing vertiports, clarifying regulatory and licensing issues and supporting collaboration, and developing implementation scenarios based on local challenges.

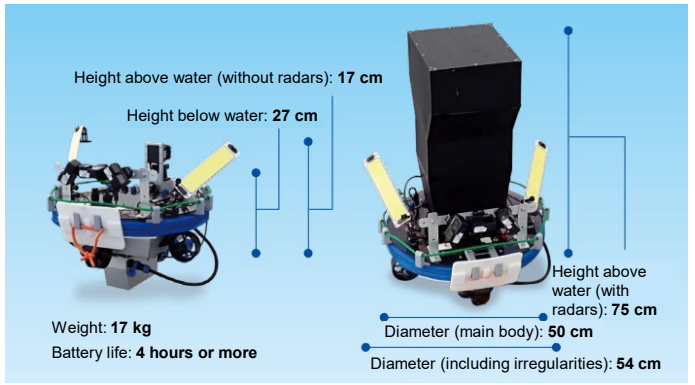
eVTOL

Vertiport (image)

Research on advancing sewer pipeline maintenance

Business overview

- Nippon Koei's proposals for two research themes, the demonstration project for a float-type inspection robot for sewer pipelines and the application of new coating materials to corrosion protection and reinforcement of sewerage facilities, were selected under AB-Cross project (the integrated water and sewerage innovative technology demonstration project) and the FY2026 applied research (sewerage), both funded under the FY2026 budget and publicly solicited by the Ministry of Land, Infrastructure, Transport and Tourism (MLIT).
- The aging of sewer systems is a social issue that can have a significant impact on social activities and daily life, and there are growing expectations for technologies that enable efficient and safe inspection of sewer pipelines, as well as construction methods that efficiently extend the service life of existing pipelines while maintaining their functionality.
- Through the two projects selected this time, demonstrations as well as research and development of technologies that contribute to advancing sewer pipeline maintenance will be conducted in the respective areas of inspection and service life extension.



Specifications of the float-type inspection robot

Gravity flow conditions

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Project Highlights

Mamelles sea water desalination plant construction and supervision project

NIPPON KOEI

Business overview

- The Dakar region, which encompasses Senegal's capital, is a hub of the country's industrial activities. As of 2020, water supply falls short of demand, and the population is expected to grow. Diversifying water sources and strengthening water supply capacity have therefore become urgent issues for improving living environment and sustainable economic development.
- Under this project, the water production capacity of the Mamelles sea water desalination plant, which was constructed under a preceding ODA loan operations financed by the Japan International Cooperation Agency (JICA), will be doubled to 100,000 m^3 per day. Nippon Koei will undertake the preliminary design, formulation of the project implementation plan, construction supervision, and other activities.
- Through these efforts, we aim to contribute to strengthening water supply capacity, diversifying water sources, and supporting Senegal's sustainable economic growth.

Overall view of the plant

Inside the RO (reverse osmosis: membrane process technology that removes salt from seawater) building

Acquired shares in a consulting company for railway systems

NIPPON KOEI

Business overview

- Nippon Koei acquired shares of Mikado Rail Pty Ltd (Mikado Rail), a consulting company for railway systems in Australia, in June 2026.
- Mikado Rail is a Melbourne, Victoria-based railway systems consulting company that provides project management and technical consulting services in the railway signaling, operations management, and communications systems sectors. Mikado Rail has an extensive track record across various states in Australia, including continuous grade separation projects, suburban railway systems modernization, and level crossing safety improvement programs.
- Through this acquisition, we will integrate the ID&E Group's global railway technologies with Mikado Rail's knowledge to drive the growth of our railway consulting business in Australia and the Asia-Pacific region.

Stakeholders gathered together

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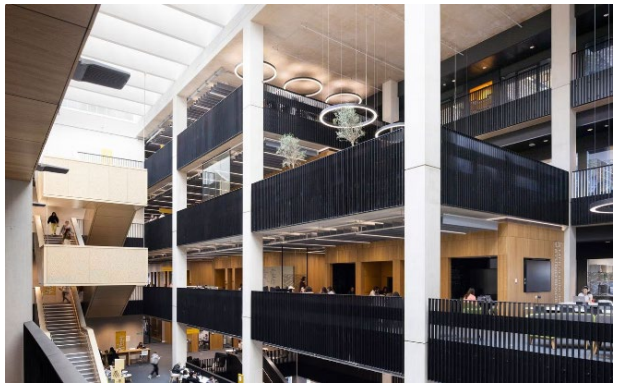
Project Highlights

The Dalton Building, Metropolitan University

Business overview

- The Dalton Building, a new facility for the Faculty of Science and Engineering at Manchester Metropolitan University in the UK, is an advanced education and research facility that brings together functions for teaching, research, and collaboration.
- BDP designed a transparent façades, an open circulation plan, and a spatial composition that allows laboratory activities to be viewed from outside. From an environmental perspective, the building achieves lower carbon emissions through measures such as reducing air-conditioning loads and optimizing daylighting.
- The project received a North West Award 2026 from the Royal Institute of British Architects (RIBA) and was also selected for the North West Building of the Year, an award presented to the best architecture in the region.



Learning space

Exterior

Consulting services for the revision of the guidelines for the Osaka Prefecture welfare town development ordinance

Business overview

- At Expo 2025 Osaka, Kansai, Japan, advanced initiatives were implemented, including the development of Japan's most advanced accessibility standards applicable to facilities within the venue and the participation of people directly affected, incorporating the views of older people, people with disabilities, and others into the design and operation of the pavilion from the planning stage.
- Osaka Prefecture substantially revised the Guidelines for the Osaka Prefecture welfare town development ordinance with the aim of carrying forward these initiatives as a legacy of Expo 2025 and expanding them throughout the prefecture.
- Nippon Koei Urban Space reviewed and organized leading practices from the Expo and supported the revision of the guidelines in light of the amendments to the ordinance. Through on-site verification and interviews with stakeholders, issues from the user's perspective were identified and practical, effective measures were incorporated. Consideration was also given to user convenience, and the guidelines were reorganized into a format that is easy to use in practice. As a result, they were compiled as guidelines to further promote accessibility throughout the prefecture.

Survey in progress

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Project Highlights

PPA renewable energy power supply system for public facilities in Saku City

NIPPON KOEI ENERGY SOLUTIONS

Business overview

- Nippon Koei Energy Solutions will supply renewable electricity to public facilities in Saku City, Nagano Prefecture through a self-consumption solar power generation system using an on-site Power Purchase Agreement (PPA) model.
- This project involves installing approximately 980 kW of solar power generation systems on the rooftops of public facilities in Saku City, owning and maintaining them under an on-site PPA model, and supplying renewable electricity. By supplying the electricity generated to eight public facilities in Saku City, the system is expected to meet approximately 47% of the facilities' annual electricity demand and reduce CO_2 emissions by approximately 340 tons per year.
- The project, covering all stages from design and construction through to operation, will contribute to expanding the use of renewable energy in Saku City and securing a stable long-term power supply that is not affected by fluctuations in electricity demand or fuel-related issues.

Sakudaira community center in Saku City

Supply of major equipment for the Dainichigawa No. 2 Power Plant

NIPPON KOEI ENERGY SOLUTIONS

Business overview

- Hokuriku Electric Power Company's Dainichigawa No. 2 Power Plant in Komatsu City, Ishikawa Prefecture, underwent a comprehensive renovation work of its aging power generation equipment starting in October 2022 and resumed commercial operations in April 2026. This upgrade increased the power station output by 690 kW, from 15,200 kW to 15,890 kW, and increased annual electricity generation by approximately 2.5 million kWh, equivalent to the annual electricity consumption of approximately 910 households.
- The Company provided one-stop services for the design, manufacture, and installation of a complete set of major electrical equipment, including water turbines, generators and their auxiliary equipment, power receiving and transformation equipment, and switchboards.
- High-efficiency water turbines utilizing optimization technology* and the upgrade of major electrical equipment enabled more efficient conversion of water energy into electricity, resulting in increased power station output and annual electricity generation. This supports to the effective use of renewable energy, a stable electricity supply, and the realization of a decarbonized society.

*Technology that automatically analyzes a vast number of design patterns to design the optimal blade shape for maximizing water turbine efficiency.

Water turbine | Generators | Monitoring and control console | Power receiving and transformation equipment

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