

# **Presentation Materials for the First Three Quarters of the Fiscal Year Ending March 31, 2026**

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**February 3, 2026**

## **TIS Inc.**

Note : This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

## Fiscal 2026 First Three Quarters: Financial Highlights

- Sales and operating income increased year on year.
- Operating margin remained stable at the 12% range.
- Order intake increased moderately year on year, while order backlog decreased year on year.

## Fiscal 2026: Performance Forecast

- Performance is broadly in line with the revised full-year plan announced at the first-half results. No change to the full-year plan.

- 1      Fiscal 2026 First Three Quarters: Financial Highlights**
- 2      Fiscal 2026: Performance Forecast**
- 3      Reference Materials**

- All statements described in these materials are based on information available to management regarding the TIS INTEC Group-that is, TIS and the subsidiaries under its umbrella-as of the presentation date and certain assumptions deemed reasonable at this time. No intent is implied of promise by TIS INTEC to achieve such forward-looking statements. Actual results may differ significantly from the forecasts due to various factors.
- Amounts for each three-month quarter are calculated by subtracting data for the respective period from the cumulative total.
- Segment sales include intersegment sales. [Excluding page 19,20]



- 1**      **Fiscal 2026 First Three Quarters: Financial Highlights**
- 2**      **Fiscal 2026: Performance Forecast**
- 3**      **Reference Materials**

# Fiscal 2026 First Three Quarters:

## Performance Highlights (YOY change)

- Sales and income increased, driven by business expansion through accurate response to clients' IT investment needs, including digital transformation, and promotion of service offerings.

[Millions of yen]	Fiscal 2025 Q3 [Cumulative]	Fiscal 2026 Q3 [Cumulative]	YoY change	
Net Sales	416,561	<b>436,251</b>	+19,690	[+4.7%]
Operating Income	48,884	<b>54,803</b>	+5,918	[+12.1%]
Operating Margin	11.7%	<b>12.6%</b>	+0.9P	-
Net Income Attributable to Owners of the Parent Company	34,474	<b>38,196</b>	+3,722	[+10.8%]
Net Income to Net Sales Ratio	8.3%	<b>8.8%</b>	+0.5P	-

• Non-operating income: ¥2,296 million (YOY change -¥180 million)  
→ Dividend income ¥952 million  
Foreign exchange gains ¥483 million, etc.

• Non-operating expenses: ¥1,392 million (YOY change +¥614 million)  
→ Interest expenses ¥421 million  
Loss from equity-method investments ¥358 million, etc.

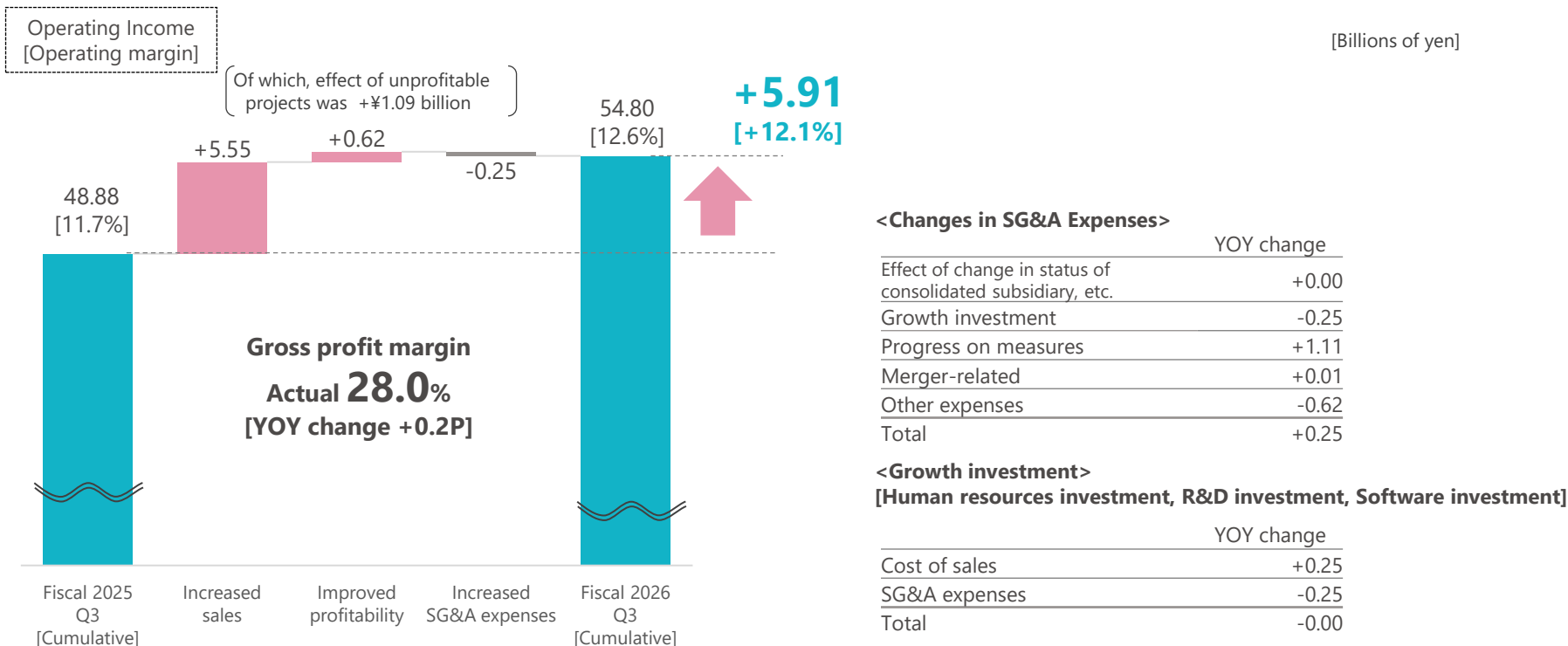
• Extraordinary income: ¥3,944 million (YOY change -¥1,843 million)  
→ Gain on sale of investment securities ¥3,202 million, etc.

• Extraordinary loss: ¥2,696 million (YOY change -¥1,211 million)  
→ Impairment losses ¥1,393 million  
Loss on contract ¥597 million, etc.

# Fiscal 2026 First Three Quarters:

## Analysis of Changes in Operating Income by Factor (YOY change)

- Despite continued growth investments, including investment in human resources, operating income increased, driven by higher sales and fewer unprofitable projects. The gross profit margin improved to 28.0%.

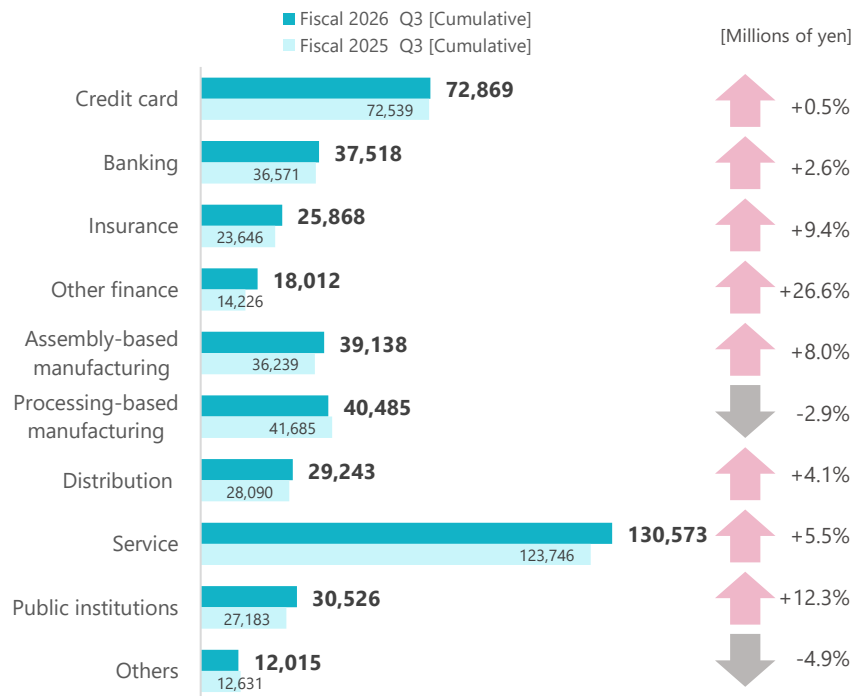


# Fiscal 2026 First Three Quarters:

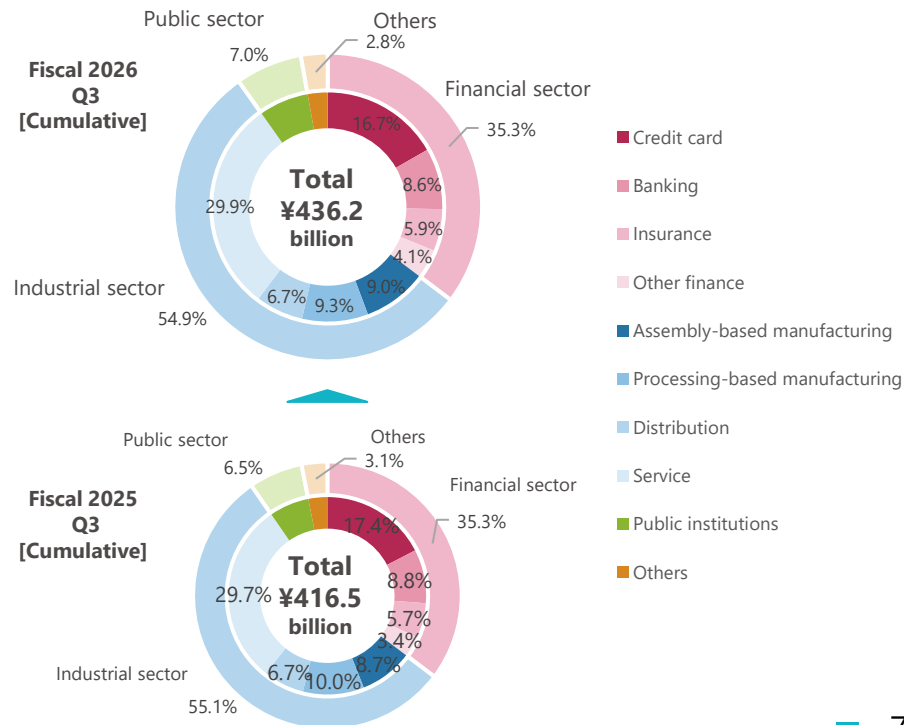
## Sales by Client Sector

- Strong performance in financial sector, led by other finance (leasing). Growth in industrial sector driven by services and assembly-based manufacturing. Public sector also grew strongly.

### Net Sales by Client Sector



### Net Sales Breakdown by Client Sector



# Fiscal 2026 First Three Quarters:

## Sales and Income by Key Business Segment (YOY change)

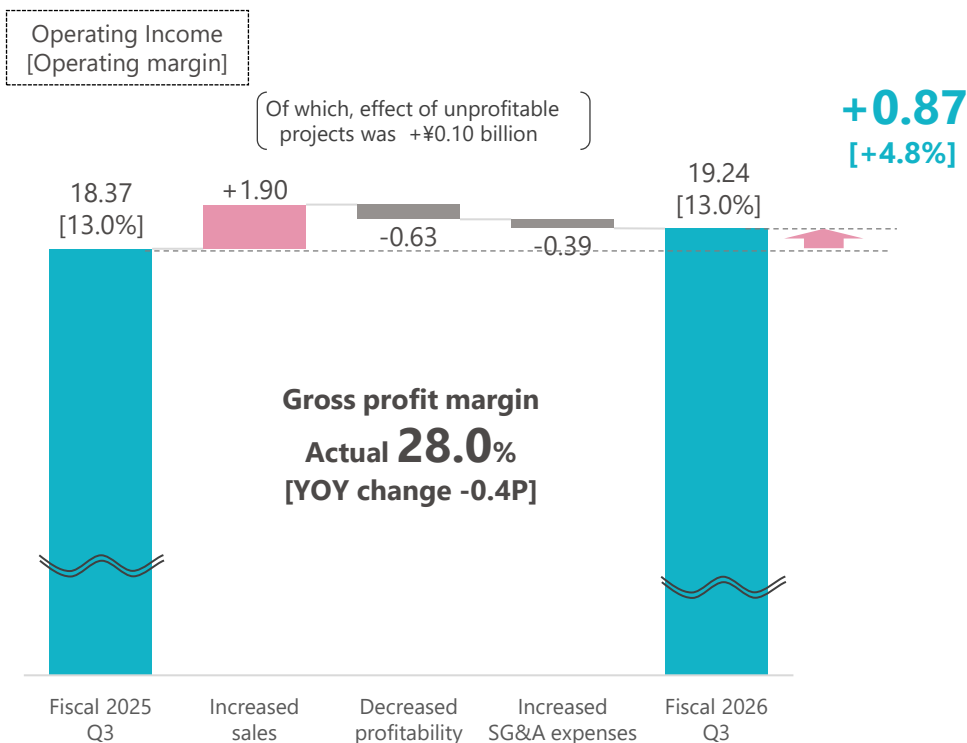
[Millions of yen]		Fiscal 2025 Q3 [Cumulative]	Fiscal 2026 Q3 [Cumulative]	YOY change		Overview
Offering Service Business	Net Sales	106,605	<b>116,244</b>	+9,639	[+9.0%]	Sales and income increased, as demand leveled off following the renewal cycle for tax accountant offices. Despite higher upfront investment in the payment business, growth was driven by project wins in the payment and enterprise domains, and by effective control of unprofitable projects. Overseas business also contributed.
	Operating Income	7,398	<b>7,818</b>	+419	[+5.7%]	
	Operating Margin	6.9%	<b>6.7%</b>	-0.2P	-	
Business Process Management	Net Sales	31,522	<b>32,716</b>	+1,193	[+3.8%]	Sales and income increased, driven by project wins in the DX business and other areas, as well as ongoing cost control efforts.
	Operating Income	3,763	<b>4,633</b>	+869	[+23.1%]	
	Operating Margin	11.9%	<b>14.2%</b>	+2.3P	-	
Financial IT Business	Net Sales	74,602	<b>73,340</b>	-1,262	[-1.7%]	Sales declined but income increased, reflecting the peaking out of large-scale development projects from the previous fiscal year and the completion of certain clients' operation services, while growth in high-value-added businesses such as modernization-related projects contributed to higher profitability.
	Operating Income	9,112	<b>9,593</b>	+480	[+5.3%]	
	Operating Margin	12.2%	<b>13.1%</b>	+0.9P	-	
Industrial IT Business	Net Sales	93,520	<b>97,851</b>	+4,331	[+4.6%]	Sales and income increased, reflecting expanded IT investment across a wide range of industries, including services, manufacturing, and distribution.
	Operating Income	14,127	<b>16,627</b>	+2,500	[+17.7%]	
	Operating Margin	15.1%	<b>17.0%</b>	+1.9P	-	
Regional IT Solutions	Net Sales	127,000	<b>133,560</b>	+6,559	[+5.2%]	Sales and income increased, despite a deterioration in profitability on some public-sector projects due to changes in conditions, supported by broader IT investment demand from healthcare and other industrial clients and a decline in one-off expenses recorded in the previous fiscal year.
	Operating Income	13,998	<b>15,578</b>	+1,580	[+11.3%]	
	Operating Margin	11.0%	<b>11.7%</b>	+0.7P	-	



## Performance Highlights / Sales and Income by Key Business Segment

[Millions of yen]		Fiscal 2025 Q3	Fiscal 2026 Q3	YOY change	
Net Sales		141,002	147,725	+6,723	[+4.8%]
Operating Income		18,374	19,249	+874	[+4.8%]
Operating Margin		13.0%	13.0%	-0.0P	-
Net Income Attributable to Owners of the Parent Company		13,633	14,469	+836	[+6.1%]
Net Income to Net Sales Ratio		9.7%	9.8%	+0.1P	-
<b>Key Business Segments</b>					
Offering Service Business	Net Sales	36,200	40,174	+3,973	[+11.0%]
	Operating Income	2,929	3,150	+220	[+7.5%]
	Operating Margin	8.1%	7.8%	-0.3P	-
Business Process Management	Net Sales	10,673	10,991	+317	[+3.0%]
	Operating Income	1,446	1,666	+220	[+15.2%]
	Operating Margin	13.5%	15.2%	+1.7P	-
Financial IT Business	Net Sales	24,560	25,261	+700	[+2.9%]
	Operating Income	3,022	3,431	+408	[+13.5%]
	Operating Margin	12.3%	13.6%	+1.3P	-
Industrial IT Business	Net Sales	32,224	32,699	+474	[+1.5%]
	Operating Income	5,105	6,003	+898	[+17.6%]
	Operating Margin	15.8%	18.4%	+2.6P	-
Regional IT Solutions	Net Sales	43,052	44,134	+1,082	[+2.5%]
	Operating Income	5,697	4,783	-914	[-16.0%]
	Operating Margin	13.2%	10.8%	-2.4P	-

## Analysis of Changes in Operating Income by Factor (YOY change)



### <Changes in SG&A Expenses>

	YOY change
Effect of change in status of consolidated subsidiary, etc.	+0.06
Growth investment	-0.11
Progress on measures	+0.39
Merger-related	+0.01
Other expenses	+0.03
Total	+0.39

### <Growth investment>

[Human resources investment, R&D investment, Software investment]

	YOY change
Cost of sales	+0.11
SG&A expenses	-0.11
Total	+0.00

# Fiscal 2026 First Three Quarters:

## Order Status (Orders received during first three quarters)

- Orders received increased steadily year on year.
- Development expanded in Offering Services Business, Business Process Management, and Financial IT Business, while Industrial IT Business declined year on year.

[Millions of yen]		Fiscal 2025 Q3 [Cumulative]	Fiscal 2026 Q3 [Cumulative]	YOY change	
Orders received		382,874	391,103	+8,228	[+2.1%]
Software development		208,133	214,007	+5,874	[+2.8%]
<b>Key Business Segments</b>					
Offering Service Business	Orders received	86,216	90,039	+3,822	[+4.4%]
	Software development	37,476	41,848	+4,372	[+11.7%]
Business Process Management	Orders received	29,771	31,405	+1,633	[+5.5%]
	Software development	9,428	10,514	+1,086	[+11.5%]
Financial IT Business	Orders received	59,702	61,172	+1,470	[+2.5%]
	Software development	34,243	37,800	+3,556	[+10.4%]
Industrial IT Business	Orders received	90,750	88,162	-2,587	[-2.9%]
	Software development	65,112	61,626	-3,485	[-5.4%]
Regional IT Solutions	Orders received	116,433	120,323	+3,890	[+3.3%]
	Software development	61,873	62,217	+344	[+0.6%]

# Reference: Fiscal 2026 Third Quarter (Oct-Dec): Order Status

[Millions of yen]		Fiscal 2025 Q3	Fiscal 2026 Q3	YOY change	
Orders received		101,633	96,833	-4,800	[-4.7%]
Software development		70,174	64,312	-5,861	[-8.4%]
<b>Key Business Segments</b>					
Offering Service Business	Orders received	20,906	22,394	+1,487	[+7.1%]
	Software development	12,262	12,447	+185	[+1.5%]
Business Process Management	Orders received	9,935	10,378	+442	[+4.5%]
	Software development	3,184	3,487	+302	[+9.5%]
Financial IT Business	Orders received	13,716	12,645	-1,070	[-7.8%]
	Software development	12,775	11,705	-1,069	[-8.4%]
Industrial IT Business	Orders received	28,234	23,341	-4,893	[-17.3%]
	Software development	23,377	19,465	-3,912	[-16.7%]
Regional IT Solutions	Orders received	28,839	28,073	-765	[-2.7%]
	Software development	18,574	17,207	-1,367	[-7.4%]

# Fiscal 2026 First Three Quarters:

## Order Status (Order backlog at end of third quarter)

- Overall, order backlog as of the end of Q3 declined year on year, due to lower software development in Financial IT Business and Industrial IT Business, as well as lower product/software sales in Regional IT Solutions.

[Millions of yen]		Fiscal 2025 end of Q3	Fiscal 2026 end of Q3	YOY change	
Order backlog		157,175	154,473	-2,701	[-1.7%]
Software development		97,612	96,192	-1,419	[-1.5%]
<b>Key Business Segments</b>					
Offering Service Business	Order backlog	32,981	33,865	+883	[+2.7%]
	Software development	16,263	17,774	+1,510	[+9.3%]
Business Process Management	Order backlog	7,362	7,612	+249	[+3.4%]
	Software development	7,116	7,309	+192	[+2.7%]
Financial IT Business	Order backlog	32,041	29,931	-2,110	[-6.6%]
	Software development	20,810	19,075	-1,734	[-8.3%]
Industrial IT Business	Order backlog	34,640	33,794	-846	[-2.4%]
	Software development	24,654	23,058	-1,595	[-6.5%]
Regional IT Solutions	Order backlog	50,148	49,270	-877	[-1.8%]
	Software development	28,767	28,973	+206	[+0.7%]



- 1      Fiscal 2026 First Three Quarters: Financial Highlights**
- 2      Fiscal 2026: Performance Forecast**
- 3      Reference Materials**

# Fiscal 2026: Performance Forecasts

No changes to estimates announced on October 31, 2025

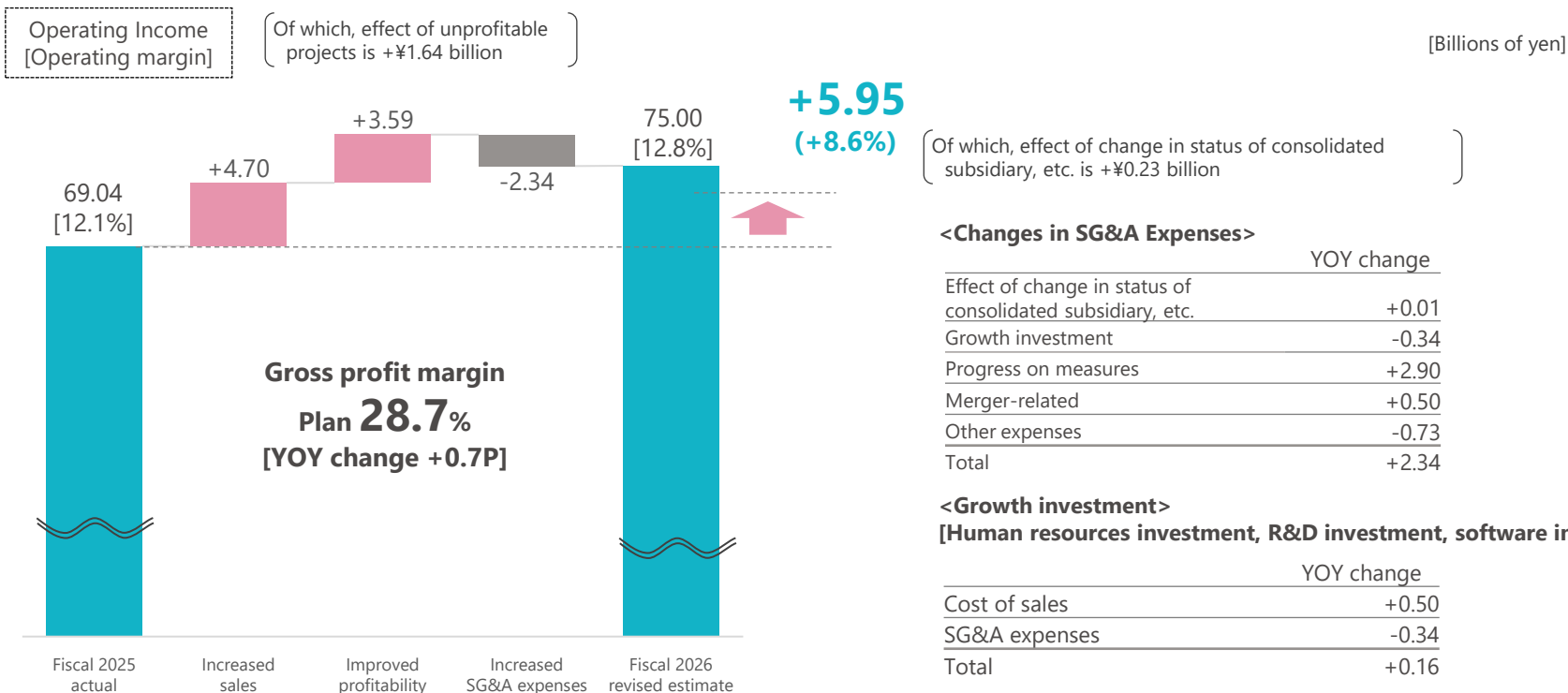
- Expect higher sales and operating income driven by business expansion, while continuing to strengthen growth investment, including in human resources. Merger-related expenses are included in the plan.
- Net income is projected to decline, mainly reflecting smaller net extraordinary gains.

[Millions of yen]	Fiscal 2025 actual	Fiscal 2026 revised estimate	YOY change	
Net Sales	571,687	<b>588,000</b>	+16,312	[+2.9%]
Operating Income	69,047	<b>75,000</b>	+5,952	[+8.6%]
Operating Margin	12.1%	<b>12.8%</b>	+0.7P	-
Net Income Attributable to Owners of the Parent Company	50,012	<b>50,000</b>	-12	[-0.0%]
Net Income to Net Sales Ratio	8.7%	<b>8.5%</b>	-0.2P	-
Net Income per Share [Yen]	215.00	<b>220.70</b>	+5.70	[+2.7%]
ROE	15.3%	<b>14.8%</b>	-0.5P	-

\* ROE estimate for fiscal 2026 is a calculated value.

## Analysis of Changes in Operating Income by Factor (Forecast)

- Despite continued investment for growth, including in human resources, operating income is expected to increase, driven by expansion of high-value-added businesses and promotion of productivity improvement initiatives.





## Sales and Income by Key Business Segment (Forecast)

[Millions of yen]		Fiscal 2025 actual	Fiscal 2026 revised estimate	YOY change		Overview
Offering Service Business	Net Sales	145,515	<b>153,500</b>	+7,984	[+5.5%]	Sales and operating income are expected to increase, driven by strong demand for payment, enterprise, and platform-related services, despite upfront investment in payments and waning demand from tax accountant offices. Profitability in overseas operations is expected to improve through structural reforms.
	Operating Income	9,937	<b>10,250</b>	+312	[+3.1%]	
	Operating Margin	6.8%	<b>6.7%</b>	-0.1P	-	
Business Process Management	Net Sales	42,646	<b>44,000</b>	+1,353	[+3.2%]	Sales and operating income are expected to increase, mainly driven by growth in the DX Business and BPM Business, which are positioned as focus areas.
	Operating Income	5,326	<b>6,200</b>	+873	[+16.4%]	
	Operating Margin	12.5%	<b>14.1%</b>	+1.6P	-	
Financial IT Business	Net Sales	100,252	<b>99,000</b>	-1,252	[-1.2%]	Sales are expected to decrease, while operating income is expected to increase, reflecting improved profitability through deeper client engagement, including modernization, despite the impact of the peaking out of large-scale development projects and the completion of certain operation services.
	Operating Income	12,321	<b>12,550</b>	+228	[+1.9%]	
	Operating Margin	12.3%	<b>12.7%</b>	+0.4P	-	
Industrial IT Business	Net Sales	128,120	<b>132,500</b>	+4,379	[+3.4%]	Sales and operating income are expected to increase, supported by successful efforts to cultivate demand among existing clients—particularly in the manufacturing and service sectors—and by capturing ERP-related IT investment demand.
	Operating Income	19,330	<b>21,900</b>	+2,569	[+13.3%]	
	Operating Margin	15.1%	<b>16.5%</b>	+1.4P	-	
Regional IT Solutions	Net Sales	177,425	<b>182,000</b>	+4,574	[+2.6%]	Sales and operating income are expected to increase, despite a reactionary decline in industrial sales projects, thanks to steady IT investment demand in healthcare and network-related services.
	Operating Income	21,576	<b>23,750</b>	+2,173	[+10.1%]	
	Operating Margin	12.2%	<b>13.0%</b>	+0.8P	-	

**1 Fiscal 2026 First Three Quarters: Financial Highlights**

**2 Fiscal 2026: Performance Forecast**



**3 Reference Materials**

# Reference: Fiscal 2026 First Three Quarters:

## Sales by Key Business Segment and Operating Activity

\*For external clients

[Millions of yen]		Fiscal 2025 Q3 [Cumulative]	Fiscal 2026 Q3 [Cumulative]	YOY change	
Offering Service Business		96,380	105,349	+8,969	[+9.3%]
	Software development	37,604	42,433	+4,829	[+12.8%]
	Operating/cloud services	31,309	33,722	+2,413	[+7.7%]
	Product/software sales	27,467	29,192	+1,725	[+6.3%]
Business Process Management		29,952	31,736	+1,784	[+6.0%]
	Software development	9,571	10,730	+1,159	[+12.1%]
	Operating/cloud services	19,248	19,884	+635	[+3.3%]
	Product/software sales	1,132	1,121	-11	[-1.0%]
Financial IT Business		73,614	72,063	-1,551	[-2.1%]
	Software development	38,172	40,158	+1,985	[+5.2%]
	Operating/cloud services	31,705	28,732	-2,972	[-9.4%]
	Product/software sales	3,736	3,172	-563	[-15.1%]
Industrial IT Business		93,118	97,401	+4,282	[+4.6%]
	Software development	63,523	67,994	+4,471	[+7.0%]
	Operating/cloud services	18,439	19,065	+625	[+3.4%]
	Product/software sales	11,155	10,341	-814	[-7.3%]
Regional IT Solutions		121,573	127,889	+6,315	[+5.2%]
	Software development	63,274	64,466	+1,192	[+1.9%]
	Operating/cloud services	43,536	46,061	+2,524	[+5.8%]
	Product/software sales	14,762	17,361	+2,598	[+17.6%]
Others	Others	1,920	1,811	-109	[-5.7%]
Total		416,561	436,251	+19,690	[+4.7%]
	Software development	212,145	225,784	+13,638	[+6.4%]
	Operating/cloud services	144,240	147,466	+3,226	[+2.2%]
	Product/software sales	58,254	61,189	+2,935	[+5.0%]
	Others	1,920	1,811	-109	[-5.7%]

# Reference: Fiscal 2026 Third Quarter (Oct-Dec):

## Sales by Key Business Segment and Operating Activity

\*For external clients

[Millions of yen]		Fiscal 2025 Q3	Fiscal 2026 Q3	YOY change	
Offering Service Business		32,187	36,406	+4,219	[+13.1%]
Software development		12,778	14,476	+1,698	[+13.3%]
Operating/cloud services		10,209	11,730	+1,520	[+14.9%]
Product/software sales		9,199	10,199	+999	[+10.9%]
Business Process Management		10,122	10,685	+563	[+5.6%]
Software development		3,275	3,719	+444	[+13.6%]
Operating/cloud services		6,482	6,577	+95	[+1.5%]
Product/software sales		365	387	+22	[+6.2%]
Financial IT Business		24,239	24,734	+494	[+2.0%]
Software development		12,685	13,696	+1,010	[+8.0%]
Operating/cloud services		10,449	9,910	-539	[-5.2%]
Product/software sales		1,104	1,127	+22	[+2.1%]
Industrial IT Business		32,122	32,579	+456	[+1.4%]
Software development		21,944	22,915	+970	[+4.4%]
Operating/cloud services		6,159	6,456	+296	[+4.8%]
Product/software sales		4,018	3,207	-810	[-20.2%]
Regional IT Solutions		41,578	42,644	+1,066	[+2.6%]
Software development		21,895	21,142	-752	[-3.4%]
Operating/cloud services		14,633	15,421	+788	[+5.4%]
Product/software sales		5,049	6,080	+1,030	[+20.4%]
Others	Others	752	675	-76	[-10.2%]
Total		141,002	147,725	+6,723	[+4.8%]
	Software development	72,579	75,950	+3,371	[+4.6%]
	Operating/cloud services	47,934	50,097	+2,163	[+4.5%]
	Product/software sales	19,737	21,002	+1,265	[+6.4%]
	Others	752	675	-76	[-10.2%]

# Fiscal 2026 Second Half:

No changes to estimates announced on October 31, 2025

## Sales and Income by Key Business Segment (Forecast)

[Millions of yen]		Fiscal 2025 H2	Fiscal 2026 H2	YOY change	
Net Sales		296,128	<b>299,474</b>	+3,345	[+1.1%]
Operating Income		38,538	<b>39,446</b>	+907	[+2.4%]
Operating Margin		13.0%	<b>13.2%</b>	+0.2P	-
Net Income Attributable to Owners of the Parent Company		29,171	<b>26,273</b>	-2,898	[-9.9%]
Net Income to Net Sales Ratio		9.9%	<b>8.8%</b>	-1.1P	-
<b>Key Business Segments</b>					
Offering Service Business	Net Sales	75,109	<b>77,429</b>	+2,319	[+3.1%]
	Operating Income	5,468	<b>5,582</b>	+113	[+2.1%]
	Operating Margin	7.3%	<b>7.2%</b>	-0.1P	-
Business Process Management	Net Sales	21,798	<b>22,274</b>	+476	[+2.2%]
	Operating Income	3,009	<b>3,233</b>	+224	[+7.4%]
	Operating Margin	13.8%	<b>14.5%</b>	+0.7P	-
Financial IT Business	Net Sales	50,210	<b>50,921</b>	+710	[+1.4%]
	Operating Income	6,231	<b>6,387</b>	+156	[+2.5%]
	Operating Margin	12.4%	<b>12.5%</b>	+0.1P	-
Industrial IT Business	Net Sales	66,824	<b>67,347</b>	+522	[+0.8%]
	Operating Income	10,308	<b>11,275</b>	+967	[+9.4%]
	Operating Margin	15.4%	<b>16.7%</b>	+1.3P	-
Regional IT Solutions	Net Sales	93,476	<b>92,574</b>	-902	[-1.0%]
	Operating Income	13,275	<b>12,954</b>	-320	[-2.4%]
	Operating Margin	14.2%	<b>14.0%</b>	-0.2P	-

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