



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

**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.**

## Highlights

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### 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**

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**Reference Materials**

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

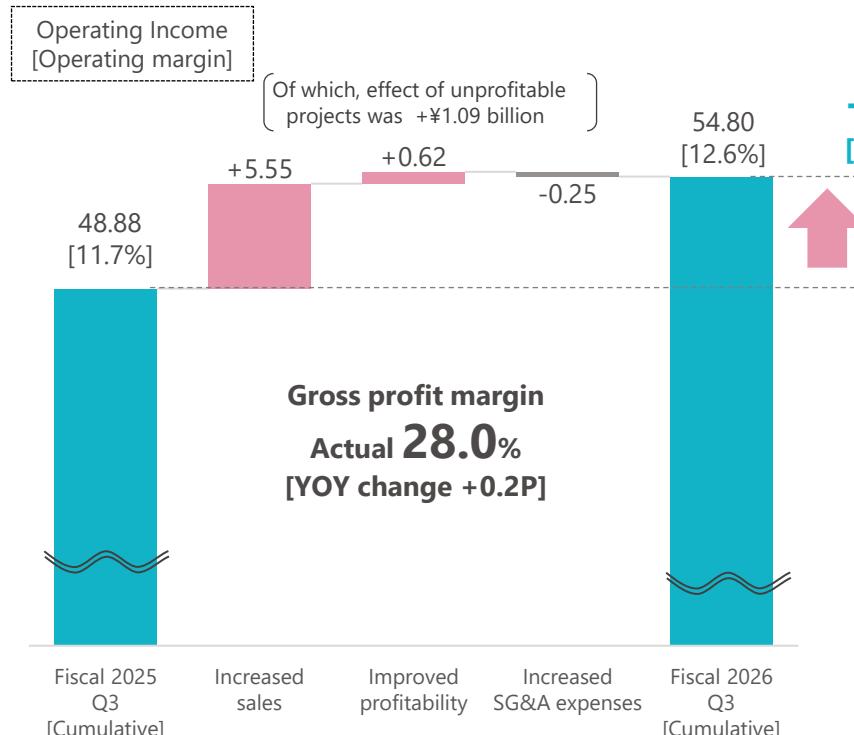
[Millions of yen]	Fiscal 2025 Q3 [Cumulative]	Fiscal 2026 Q3 [Cumulative]	YoY change	
Net Sales	416,561	<b>436,251</b>	+19,690	[+4.7%]
Operating Income	48,884	<b>54,803</b>	+5,918	[+12.1%]
Operating Margin	11.7%	<b>12.6%</b>	+0.9P	-
Net Income Attributable to Owners of the Parent Company	34,474	<b>38,196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

## 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%.



### <Changes in SG&A Expenses>

YOY change
Effect of change in status of consolidated subsidiary, etc.
+0.00
Growth investment
-0.25
Progress on measures
+1.11
Merger-related
+0.01
Other expenses
-0.62
Total
+0.25

### <Growth investment>

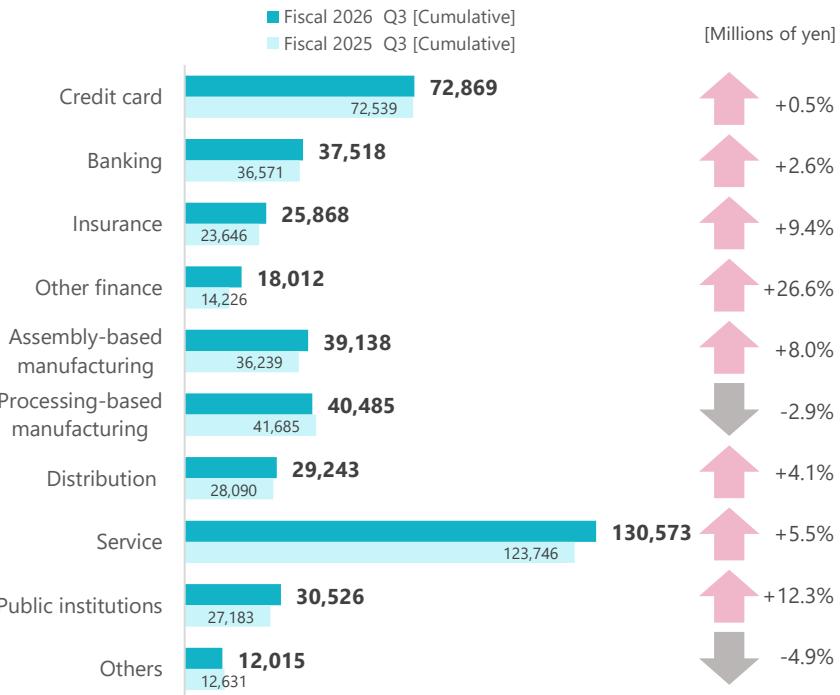
[Human resources investment, R&D investment, Software investment]

YOY change
Cost of sales
+0.25
SG&A expenses
-0.25
Total
-0.00

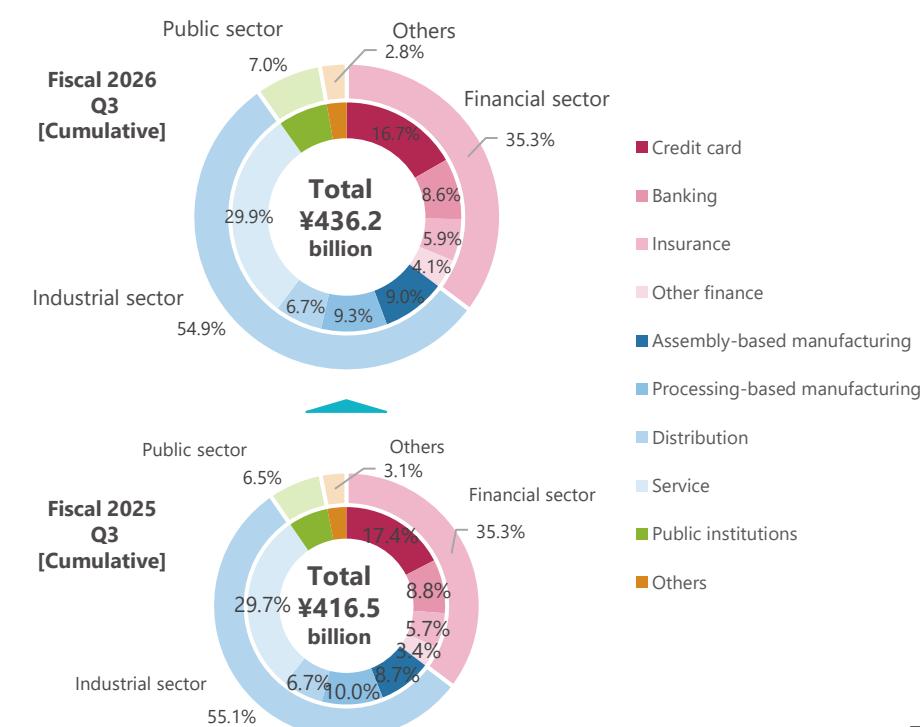
# Fiscal 2026 First Three Quarters: Sales by Client Sector

- 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:

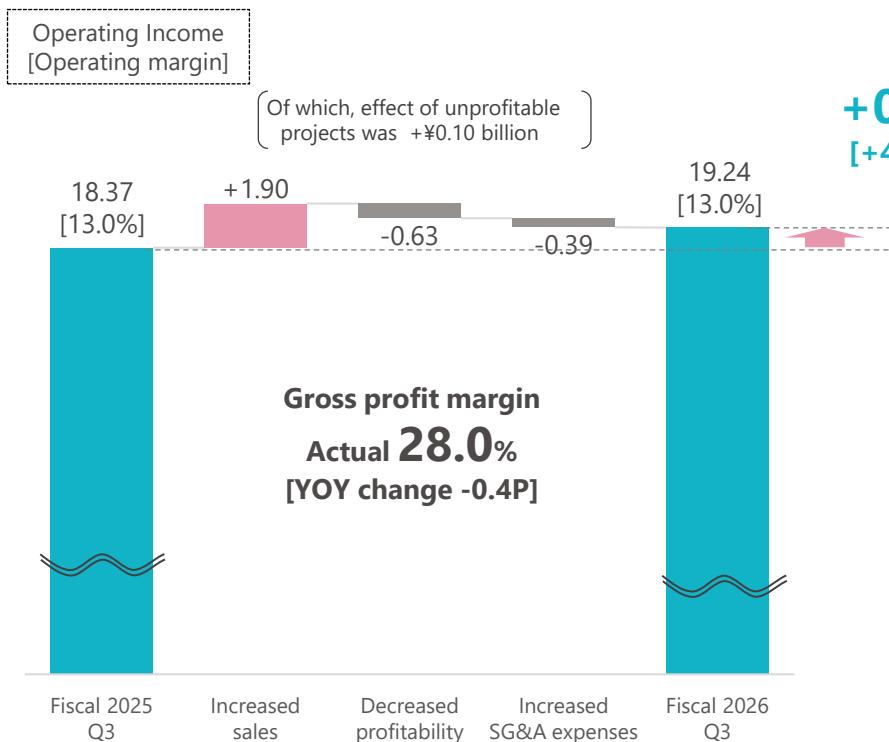
## Sales and Income by Key Business Segment (YOY change)

[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%]
	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%]
	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%]
	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%]
	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%]
	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)



**+0.87**  
[+4.8%]

### <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

## 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%]

## 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%]
Key Business Segments					
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**

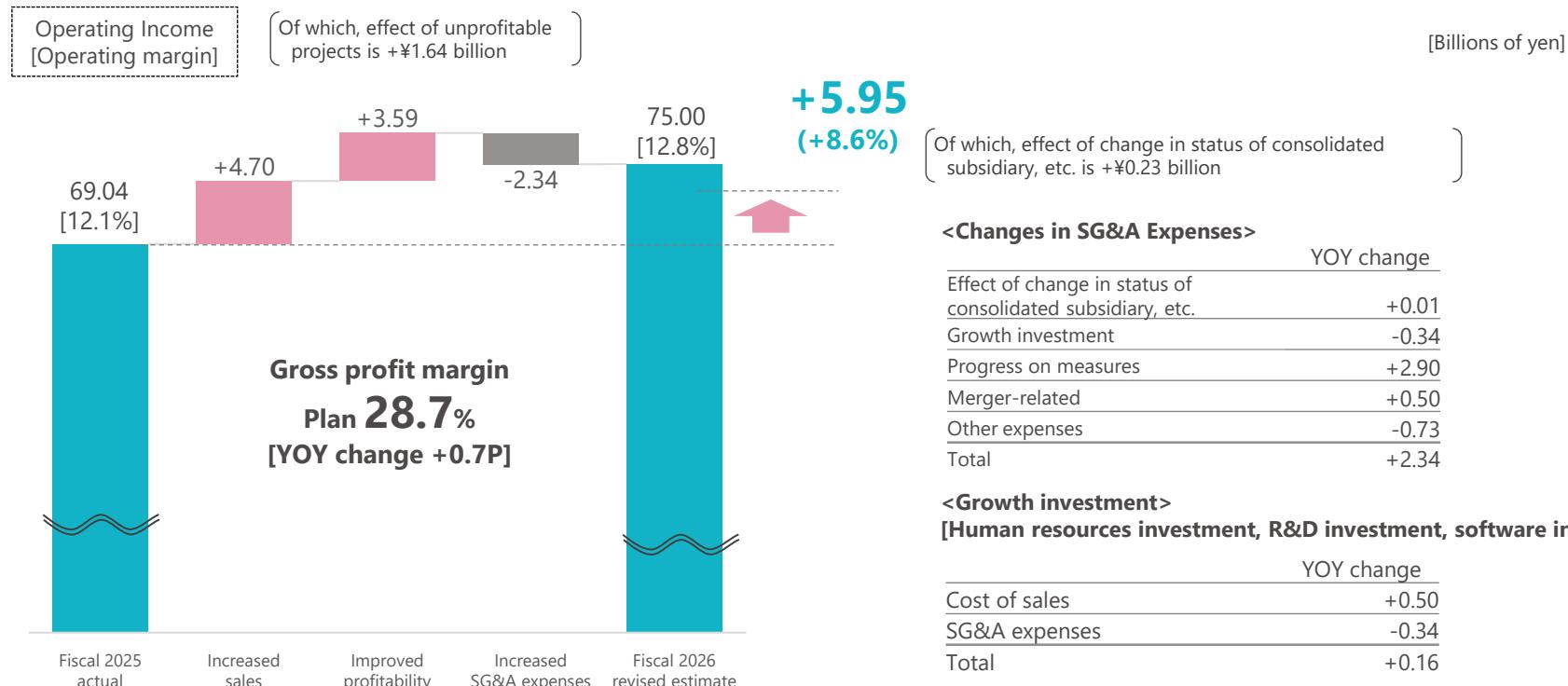
- Expect higher sales and operating income driven by business expansion, while continuing to strengthen growth investment, including in human resources. Merger-related expenses are included in the plan.
- Net income is projected to decline, mainly reflecting smaller net extraordinary gains.

[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%]
	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%]
	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%]
	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%]
	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%]
	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	<b>105,349</b>	+8,969	[+9.3%]
Software development	37,604	<b>42,433</b>	+4,829	[+12.8%]
Operating/cloud services	31,309	<b>33,722</b>	+2,413	[+7.7%]
Product/software sales	27,467	<b>29,192</b>	+1,725	[+6.3%]
Business Process Management	29,952	<b>31,736</b>	+1,784	[+6.0%]
Software development	9,571	<b>10,730</b>	+1,159	[+12.1%]
Operating/cloud services	19,248	<b>19,884</b>	+635	[+3.3%]
Product/software sales	1,132	<b>1,121</b>	-11	[-1.0%]
Financial IT Business	73,614	<b>72,063</b>	-1,551	[-2.1%]
Software development	38,172	<b>40,158</b>	+1,985	[+5.2%]
Operating/cloud services	31,705	<b>28,732</b>	-2,972	[-9.4%]
Product/software sales	3,736	<b>3,172</b>	-563	[-15.1%]
Industrial IT Business	93,118	<b>97,401</b>	+4,282	[+4.6%]
Software development	63,523	<b>67,994</b>	+4,471	[+7.0%]
Operating/cloud services	18,439	<b>19,065</b>	+625	[+3.4%]
Product/software sales	11,155	<b>10,341</b>	-814	[-7.3%]
Regional IT Solutions	121,573	<b>127,889</b>	+6,315	[+5.2%]
Software development	63,274	<b>64,466</b>	+1,192	[+1.9%]
Operating/cloud services	43,536	<b>46,061</b>	+2,524	[+5.8%]
Product/software sales	14,762	<b>17,361</b>	+2,598	[+17.6%]
Others	Others	<b>1,811</b>	-109	[-5.7%]
Total	416,561	<b>436,251</b>	+19,690	[+4.7%]
	Software development	<b>212,145</b>	+13,638	[+6.4%]
	Operating/cloud services	<b>144,240</b>	+3,226	[+2.2%]
	Product/software sales	<b>58,254</b>	+2,935	[+5.0%]
	Others	<b>1,920</b>	<b>1,811</b>	-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	<b>36,406</b>	+4,219	[+13.1%]
Software development	12,778	<b>14,476</b>	+1,698	[+13.3%]
Operating/cloud services	10,209	<b>11,730</b>	+1,520	[+14.9%]
Product/software sales	9,199	<b>10,199</b>	+999	[+10.9%]
Business Process Management	10,122	<b>10,685</b>	+563	[+5.6%]
Software development	3,275	<b>3,719</b>	+444	[+13.6%]
Operating/cloud services	6,482	<b>6,577</b>	+95	[+1.5%]
Product/software sales	365	<b>387</b>	+22	[+6.2%]
Financial IT Business	24,239	<b>24,734</b>	+494	[+2.0%]
Software development	12,685	<b>13,696</b>	+1,010	[+8.0%]
Operating/cloud services	10,449	<b>9,910</b>	-539	[-5.2%]
Product/software sales	1,104	<b>1,127</b>	+22	[+2.1%]
Industrial IT Business	32,122	<b>32,579</b>	+456	[+1.4%]
Software development	21,944	<b>22,915</b>	+970	[+4.4%]
Operating/cloud services	6,159	<b>6,456</b>	+296	[+4.8%]
Product/software sales	4,018	<b>3,207</b>	-810	[-20.2%]
Regional IT Solutions	41,578	<b>42,644</b>	+1,066	[+2.6%]
Software development	21,895	<b>21,142</b>	-752	[-3.4%]
Operating/cloud services	14,633	<b>15,421</b>	+788	[+5.4%]
Product/software sales	5,049	<b>6,080</b>	+1,030	[+20.4%]
Others	Others	<b>675</b>	-76	[-10.2%]
Total	141,002	<b>147,725</b>	+6,723	[+4.8%]
	Software development	<b>75,950</b>	+3,371	[+4.6%]
	Operating/cloud services	<b>50,097</b>	+2,163	[+4.5%]
	Product/software sales	<b>21,002</b>	+1,265	[+6.4%]
	Others	<b>675</b>	-76	[-10.2%]

## 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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