



September 24, 2025

Company Name: TIS Inc.
Representative: Yasushi Okamoto, President and Representative Director
Stock Listing: Prime Market of the Tokyo Stock Exchange
Stock Code: 3626
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Notice Regarding Succession of Certain Businesses from Our Subsidiary through a Simplified Absorption-type Company Split

The Board of Directors at TIS Inc. (hereafter, “the Company” and “TIS”) resolved on September 24, 2025, that the AI and data analysis business (excluding specific clients) of Miotsukushi Analytics Co., Ltd. (hereafter, “Miotsukushi Analytics”), a consolidated subsidiary, will be succeeded by the Company by way of a company split (simplified absorption-type company split; hereinafter, the “Company Split”). Details are provided below.

Prior to the Company Split, the Company plans to acquire additional shares in Miotsukushi Analytics to make it a wholly owned subsidiary. As this Company Split will be conducted as a simplified absorption-type company split, some details of disclosure have been omitted from this notice.

Details

1. Purpose of Company Split

Among the four strategic domains defined by the TIS INTEC Group as areas of business activity to achieve sustainable growth, strengthening DX and data utilization is particularly important for further expanding Strategic Partnership Business (“SPB”) and IT & Business Offering Services (“IOS”) (Note). Recognizing that responding to AI and data analysis is essential for this purpose, TIS acquired Miotsukushi Analytics Co., Ltd., which has strengths and a proven track record in AI and data analysis, as a consolidated subsidiary in August 2020.

Since becoming a consolidated subsidiary, TIS has worked to strengthen its business, including the participation of internal resources. As a result, TIS is now expanding its pool of AI talent and data scientists, in addition to developing its business in line with its initial objectives. At the same time, TIS is witnessing a rapid increase in diverse client needs and technological advancements in AI and generative AI. Therefore, by concentrating the business and human resources within the Company, TIS aims to make AI and data analysis a core strength and provide higher value-added services to solve its clients’ business challenges. For these reasons, TIS has decided to implement the Company Split.

Note SPB: Strategic Partnership Business

A business that provides various need-matched resources to industry-leading companies as a strategic partner, leveraging unique insights and industry foresight to jointly consider and promote business strategies, thereby supporting client companies’ business growth and corporate transformation.

IOS: IT & Business Offering Services

A business that provides services with the potential to become future de facto standards by utilizing technology and know-how accumulated by the TIS INTEC Group and anticipating the needs of specific industries and operations.

2. Summary of the Company Split

(1) Schedule of the Company Split

Date of decision on the basic policy for the Company Split	September 24, 2025
Date of the Board of Directors' resolution on the Company Split	January 14, 2026 (scheduled)
Date of execution of the absorption-type company split agreement	February 1, 2026 (scheduled)
Effective date of the Company Split (scheduled)	April 1, 2026 (scheduled)

Note: Pursuant to Article 784, Paragraph 2 of the Companies Act, this Company Split will be conducted as a simplified absorption-type company split without obtaining approval by resolution of the Company's general meeting of shareholders. With respect to Miotsukushi Analytics, pursuant to Article 796, Paragraph 1 of the Companies Act, the Company Split will be conducted as an abbreviated absorption-type company split without obtaining approval by resolution of its general meeting of shareholders.

(2) Method of the Company Split

This Company Split will be implemented as a simplified absorption-type company split, with Miotsukushi Analytics as the splitting company and TIS as the successor company.

(3) Details of Allocation Related to the Company Split

Since this Company Split is implemented between TIS and its wholly owned subsidiary, there will be no issuance or allocation of shares from TIS to Miotsukushi Analytics in connection with this Company Split.

(4) Treatment of Stock Acquisition Rights and Bonds with Stock Acquisition Rights in Connection with the Company Split

Not applicable.

(5) Increase in Capital Due to the Company Split

There is no increase in the Company's capital stock as a result of the Company Split.

(6) Rights and Obligations Succeeded by the Successor Company

Upon the Company Split, TIS will succeed to the assets, rights, and obligations related to Miotsukushi Analytics' AI and data analysis business (excluding specific clients) as of the effective date of the Company Split.

(7) Prospects for Fulfilling Obligations

Miotsukushi Analytics (the split company) and TIS (the successor company) have determined that there are no issues expected with regard to the fulfillment of obligations that will fall due after the effective date of the Company Split.

3. Overview of Companies Involved in the Company Split

	Successor Company	Split Company
(1) Name	TIS Inc.	Miotsukushi Analytics Co., Ltd.
(2) Head office location	17-1, Nishi-Shinjuku 8-chome, Shinjuku-ku, Tokyo	Toyosu Bayside Cross Tower 32F, 2-1, Toyosu 2-chome, Koto-ku, Tokyo
(3) Representative	Yasushi Okamoto, President & Representative Director	Wataru Ihara, Representative Director
(4) Business activities	Provision of outsourcing services related to IT investment, software	AI and data analytics consulting services.

	development, solution services, management of group companies, and other related operations.	
(5) Paid-in capital	¥10,001 million	¥18 million
(6) Date of establishment	April 1, 2008	June 4, 2014
(7) Number of shares outstanding	236,233 thousand shares	107 thousand shares
(8) Fiscal year-end	March 31	March 31
(9) Major shareholders and shareholding ratios (As of March 31, 2025)	<div> <div>The Master Trust Bank of Japan, Ltd. (Trust Account)</div> <div>13.7%</div> </div> <div> <div>ICHIGO TRUST PTE. LTD.</div> <div>9.9%</div> </div> <div> <div>Custody Bank of Japan, Ltd. (Trust Account)</div> <div>5.1%</div> </div> <div> <div>STATE STREET BANK AND TRUST COMPANY 505001</div> <div>3.3%</div> </div> <div> <div>Nippon Life Insurance Company</div> <div>3.1%</div> </div>	<div> <div>TIS Inc.</div> <div>53%</div> </div> <div> <div>Wataru Ihara</div> <div>47%</div> </div>
(10) Financial position and operating results for the most recent fiscal year		
	Fiscal year ended March 31, 2025 (Consolidated)	Fiscal year ended March 31, 2025 (Non-consolidated)
Net assets	¥356,064 million	¥772 million
Total assets	¥558,051 million	¥1,040 million
Net assets per share	¥1,477.61	¥7,197.36
Net sales	¥571,687 million	¥1,498 million
Operating income	¥69,047 million	¥247 million
Recurring profit	¥70,503 million	¥247 million
Net income attributable to owners of the parent company / Net income	¥50,012 million	¥163 million
Net income per share	¥215.00	¥1,521.32

Note: On November 20, 2025 (scheduled), the Company plans to acquire all shares of Miotsukushi Analytics held by Wataru Ihara and consequently make Miotsukushi Analytics a wholly owned subsidiary.

4. Overview of Business Divisions to be Split

(1) Business Description of Divisions to be Split or Succeeded

Contracted operations relating to AI and data analysis (excluding specific clients).

(2) Operating Results of Divisions to be Split or Succeeded (Fiscal Year Ended March 31, 2025)

Net sales: ¥1,419 million

Gross profit: ¥760 million

(3) Items and Amounts of Assets and Liabilities to Be Split or Succeeded (as of March 31, 2025)

Assets		Liabilities	
Item	Book value	Item	Book value
Current assets	¥706 million	Current liabilities	¥252 million
Fixed assets	¥51 million	Fixed liabilities	¥0 million
Total	¥757 million	Total	¥252 million

5. Status after the Company Split

There will be no changes in the name, location, title and name of the representative, business activities, capital, or fiscal year-end of the Company or Miotsukushi Analytics following the Company Split.

6. Outlook

As Miotsukushi Analytics is a consolidated subsidiary of the Company, the Company Split is expected to have only a minor impact on the Company's consolidated results of operations. If any matters requiring disclosure arise in the future, we will promptly announce them.

(Reference)

Forecast for Fiscal 2026 (Announced May 8, 2025), and Fiscal 2025 Results on Consolidated Basis

	Net sales	Operating income	Recurring profit	Net income attributable to owners of the parent company
	Million	Million	Million	Million
Current fiscal year, ending March 31, 2026 (forecast)	¥582,000	¥73,000	¥73,000	¥49,000
Previous fiscal year, ended March 31, 2025 (actual)	¥571,687	¥69,047	¥70,503	¥50,012

END