TISI
TIS INTEC Group

Presentation Materials for the First Quarter of Fiscal Year Ending March 31, 2027

July 30, 2026

TISI 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 2027 First Quarter: Financial Highlights

- Sales and operating income increased year on year.
- Operating margin improved by 0.5 percentage point to 12.2%.
- Orders received and order backlog increased strongly, driven by "Software Development."

Contents

- All statements described in these materials are based on information available to management regarding the TIS INTEC Group-that is, TISI and the subsidiaries under its umbrella-as of the presentation date and certain assumptions deemed reasonable at this time. These statements do not constitute a promise by the Company 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 17]

Fiscal 2027 First Quarter: Performance Highlights (YOY change)

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- Sales and operating income increased, driven by business expansion through effectively capturing clients' IT investment demand, including digital transformation needs, and expanding service offerings. However, net income declined due to a deterioration in net extraordinary income/loss.

[Millions of yen]	Fiscal 2026 Q1	Fiscal 2027 Q1	YOY change	
Net Sales	140,316	**150,111**	+9,794	[+7.0%]
Operating Income	16,353	**18,347**	+1,993	[+12.2%]
Operating Margin	11.7%	**12.2%**	+0.5P	-
Net Income Attributable to Owners of the Parent Company	12,520	**14,409**	+1,889	[+15.1%]
Net Income to Net Sales Ratio	8.9%	**9.6%**	+0.7P	-

・Non-operating income: ¥1,088 million (YOY change +¥73 million)
→ Dividend income ¥775 million, etc.

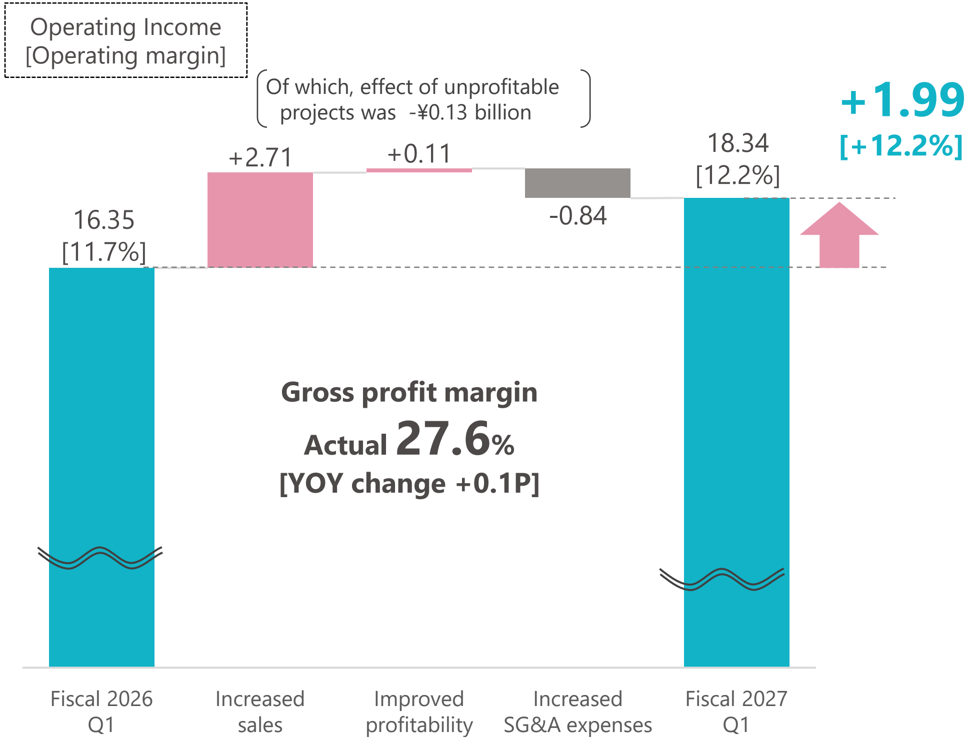
・Non-operating expenses: ¥1,010 million (YOY change +¥706 million)
→ Commission expenses ¥411 million
Interest expenses ¥243 million, etc.

・Extraordinary income: ¥2,849 million (YOY change +¥794 million)
→ Gain on sale of investment securities ¥2,488 million, etc.

・Extraordinary loss: ¥197 million (YOY change +¥141 million)

Fiscal 2027 First Quarter:
Analysis of Changes in Operating Income by Factor (YOY change)

- Despite ongoing growth investments and a ¥1.0 billion year-on-year increase in investment in employee compensation, operating income increased, driven by profit growth resulting from higher revenue. The gross profit margin improved to 27.6%.



[Billions of yen]

<Changes in SG&A Expenses>

	YOY change
Effect of change in status of consolidated subsidiary, etc.	+0.16
Growth investment	+0.10
Progress on measures	+0.41
Merger-related	+0.19
Other expenses	-0.03
Total	+0.84

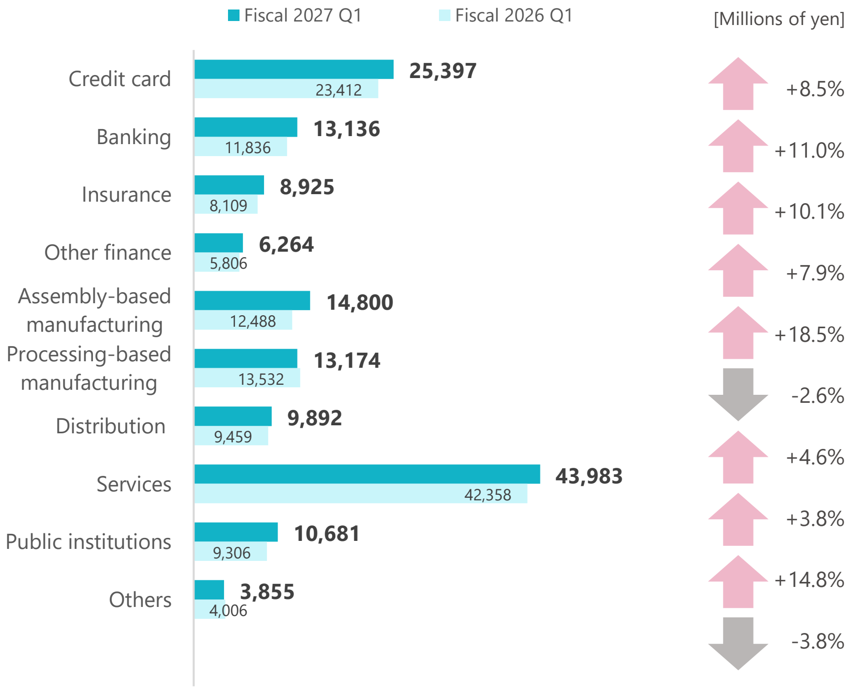
<Growth investment>
[Human resources investment, R&D investment, Software investment]

	YOY change
Cost of sales	+0.10
SG&A expenses	+0.10
Total	+0.21

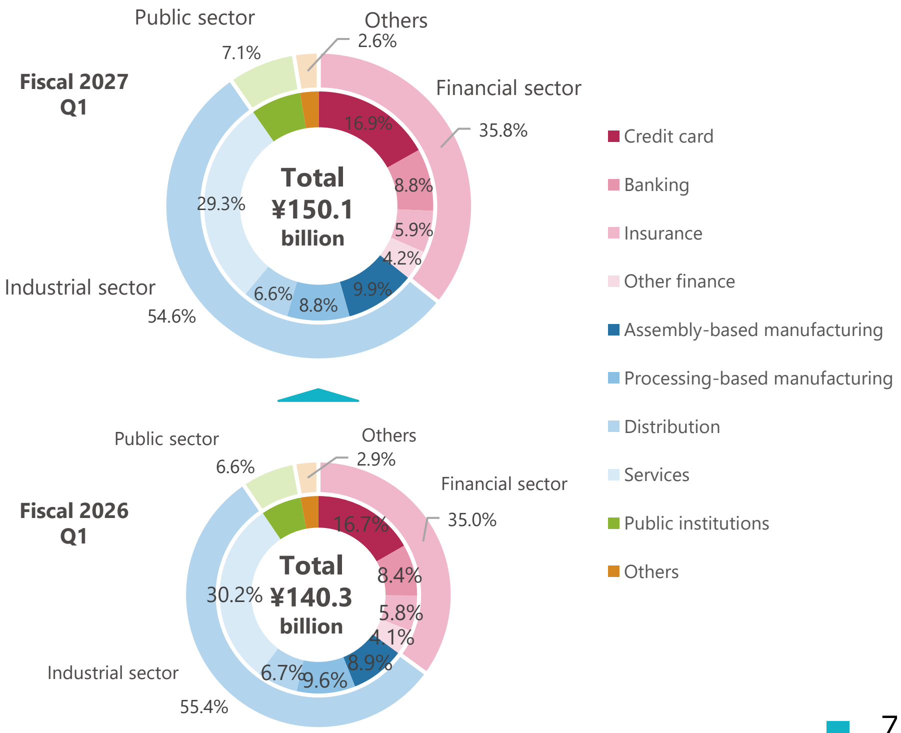
Fiscal 2027 First Quarter:
Sales by Client Sector

- The financial sector performed strongly across the board. In the industrial sector, assembly-based manufacturing grew significantly, while services remained solid. The public sector also delivered strong growth.

Net Sales by Client Sector



Net Sales Breakdown by Client Sector



Fiscal 2027 First Quarter:
Sales and Income by Key Business Segment (YOY change)

[Millions of yen]		Fiscal 2026 Q1	Fiscal 2027 Q1	YOY change		Overview
Offering Service Business	Net Sales	36,246	**39,831**	+3,585	[+9.9%]	Net sales increased, driven by expanding IT investment demand in infrastructure-related areas, payments and other fields, as well as contributions from overseas businesses. Operating income, however decreased due to factors including increased upfront investments in the payments field and a decline in the profitability of overseas businesses.
	Operating Income	1,730	**1,643**	-87	[-5.0%]	
	Operating Margin	4.8%	**4.1%**	-0.7P	-	
Business Process Management	Net Sales	10,686	**11,050**	+363	[+3.4%]	Net sales and operating income increased, driven by project wins, particularly in the DX business, which is positioned as a focus area.
	Operating Income	1,423	**1,437**	+13	[+1.0%]	
	Operating Margin	13.3%	**13.0%**	-0.3P	-	
Financial IT Business	Net Sales	23,631	**25,801**	+2,169	[+9.2%]	Net sales and operating income increased, driven by expanding business with core clients in the credit card sector and the promotion of high-value-added businesses, including modernization-related services.
	Operating Income	2,979	**3,528**	+549	[+18.4%]	
	Operating Margin	12.6%	**13.7%**	+1.1P	-	
Industrial IT Business	Net Sales	32,349	**34,077**	+1,727	[+5.3%]	Net sales and operating income increased, driven by expanding IT investment across a broad range of industries, particularly services and manufacturing.
	Operating Income	5,107	**6,201**	+1,093	[+21.4%]	
	Operating Margin	15.8%	**18.2%**	+2.4P	-	
Regional IT Solutions	Net Sales	43,800	**45,855**	+2,054	[+4.7%]	Net sales and operating income increased, driven by expanding IT investment demand mainly from life and non-life insurers, healthcare clients, and clients in other industries, including demand for modernization.
	Operating Income	4,837	**5,271**	+433	[+9.0%]	
	Operating Margin	11.0%	**11.5%**	+0.5P	-	

Fiscal 2027 First Quarter:
Order Status (Orders received during first quarter)

- Orders received increased 11.3% year on year, driven by software development.
- Software development in both Offering Services Business and Industrial IT Business grew significantly, while Financial IT Business declined.

[Millions of yen]			Fiscal 2026 Q1	Fiscal 2027 Q1	YOY change	
Orders received			100,352	**111,700**	+11,347	[+11.3%]
Software development			70,123	**78,919**	+8,796	[+12.5%]
Key Business Segments						
Offering Service Business	Orders received		19,142	**27,158**	+8,016	[+41.9%]
		Software development	13,807	**18,319**	+4,512	[+32.7%]
Business Process Management	Orders received		9,897	**10,224**	+326	[+3.3%]
		Software development	3,152	**3,453**	+300	[+9.5%]
Financial IT Business	Orders received		13,135	**12,527**	-608	[-4.6%]
		Software development	12,208	**11,266**	-942	[-7.7%]
Industrial IT Business	Orders received		24,298	**27,961**	+3,663	[+15.1%]
		Software development	19,624	**23,930**	+4,306	[+21.9%]
Regional IT Solutions	Orders received		33,878	**33,828**	-50	[-0.1%]
		Software development	21,330	**21,949**	+618	[+2.9%]

Fiscal 2027 First Quarter:
Order Status (Order backlog at quarter-end)

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- Order backlog increased 9.7% year on year, driven by software development.
- Software development in Offering Services Business, Industrial IT Business, and Regional IT Solutions grew significantly.

[Millions of yen]		Fiscal 2026 End of Q1	Fiscal 2027 End of Q1	YOY change	
Order backlog		157,304	**172,573**	+15,269	[+9.7%]
Software development		104,856	**118,105**	+13,249	[+12.6%]
Key Business Segments					
Offering Service Business	Order backlog	34,507	**41,047**	+6,540	[+19.0%]
	Software development	18,526	**24,629**	+6,102	[+32.9%]
Business Process Management	Order backlog	7,519	**8,083**	+564	[+7.5%]
	Software development	7,302	**7,799**	+497	[+6.8%]
Financial IT Business	Order backlog	30,659	**31,784**	+1,124	[+3.7%]
	Software development	20,728	**20,022**	-706	[-3.4%]
Industrial IT Business	Order backlog	35,114	**39,461**	+4,347	[+12.4%]
	Software development	26,732	**30,220**	+3,488	[+13.1%]
Regional IT Solutions	Order backlog	49,503	**52,195**	+2,692	[+5.4%]
	Software development	31,566	**35,433**	+3,866	[+12.3%]

Fiscal 2027: Performance Forecasts *No changes

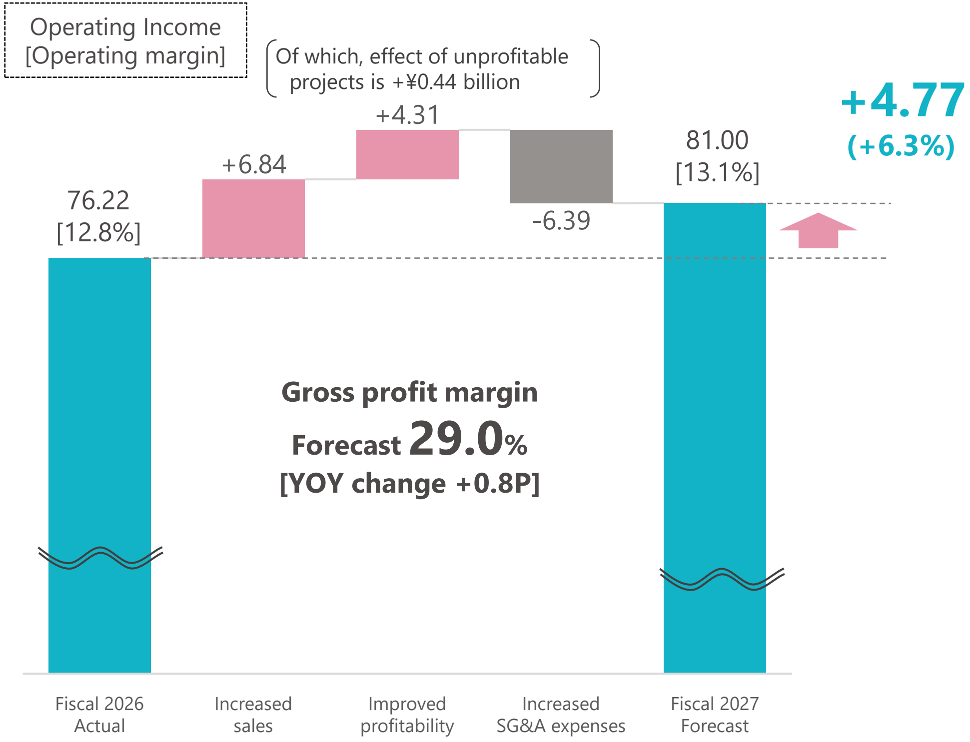
- The Group forecasts increases in net sales and operating income as it continues to invest and expand its businesses toward achieving the targets of the Medium-Term Management Plan (2024–2026).
- Net income is expected to rise significantly, reflecting an estimated ¥5 billion extraordinary gain under the investment securities disposal policy. EPS CAGR of 10% and ROE of over 16%, key management indicators under the plan, are also expected to be achieved.

[Millions of yen]	Fiscal 2026 Actual	Fiscal 2027 Forecast	YOY change	
Net Sales	596,479	**620,000**	+23,520	[+3.9%]
Operating Income	76,229	**81,000**	+4,770	[+6.3%]
Operating Margin	12.8%	**13.1%**	+0.3P	-
Net Income Attributable to Owners of the Parent Company	46,624	**57,000**	+10,375	[+22.3%]
Net Income to Net Sales Ratio	7.8%	**9.2%**	+1.4P	-
Net Income per Share [Yen]	204.91	**271.70**	+66.79	[+32.6%]
ROE	14.0%	**17.5%**	+3.5P	-

* ROE in the fiscal 2027 forecast is an estimated value.

Fiscal 2027:
Analysis of Changes in Operating Income by Factor (Forecast) *No changes

- Despite continued growth investments, including an additional ¥4.0 billion in compensation-related investment year on year, operating income is expected to increase, driven by high-value-added businesses and productivity improvements.



[Billions of yen]

<Changes in SG&A Expenses>

	YOY change
Effect of change in status of consolidated subsidiary, etc.	+0.36
Growth investment	+0.75
Progress on measures	+2.84
Merger-related	+1.51
Other expenses	+0.92
Total	+6.39

<Growth investment>
[Human resources investment, R&D investment, Software investment]

	YOY change
Cost of sales	+0.70
SG&A expenses	+0.75
Total	+1.45

Fiscal 2027:
Sales and Income by Key Business Segment (Forecast) *No changes

[Millions of yen]		Fiscal 2026 Actual	Fiscal 2027 Forecast	YOY change		Overview
Offering Service Business	Net Sales	160,574	**164,100**	+3,525	[+2.2%]	Sales and operating income are expected to increase, supported by IT investment demand, particularly in payment and infrastructure-related areas. The Group aims to improve profitability in overseas operations through structural reforms and other measures.
	Operating Income	10,442	**11,250**	+807	[+7.7%]	
	Operating Margin	6.5%	**6.9%**	+0.4P	-	
Business Process Management	Net Sales	44,092	**44,300**	+207	[+0.5%]	Sales are expected to increase, mainly reflecting growth in the DX business, which is positioned as a focus area. Meanwhile, operating income is expected to decrease due to increased investment in growth areas.
	Operating Income	6,397	**6,250**	-147	[-2.3%]	
	Operating Margin	14.5%	**14.1%**	-0.4P	-	
Financial IT Business	Net Sales	98,730	**108,500**	+9,769	[+9.9%]	Sales and operating income are expected to increase, supported by expanded business with existing clients and the capture of demand from new clients, including modernization-related demand.
	Operating Income	12,729	**14,900**	+2,170	[+17.0%]	
	Operating Margin	12.9%	**13.7%**	+0.8P	-	
Industrial IT Business	Net Sales	133,396	**137,000**	+3,603	[+2.7%]	Sales and operating income are expected to increase, supported by deeper engagement with existing clients, stronger industry-specific capabilities, service expansion, and the capture of ERP-related IT investment demand.
	Operating Income	22,507	**23,100**	+592	[+2.6%]	
	Operating Margin	16.9%	**16.9%**	+0.0P	-	
Regional IT Solutions	Net Sales	184,238	**191,000**	+6,761	[+3.7%]	Sales and operating income are expected to increase, reflecting growing demand for network-related services, the capture of broad-based IT investment demand from clients in the industrial and financial sectors, and control of unprofitable projects.
	Operating Income	23,328	**25,000**	+1,671	[+7.2%]	
	Operating Margin	12.7%	**13.1%**	+0.4P	-	

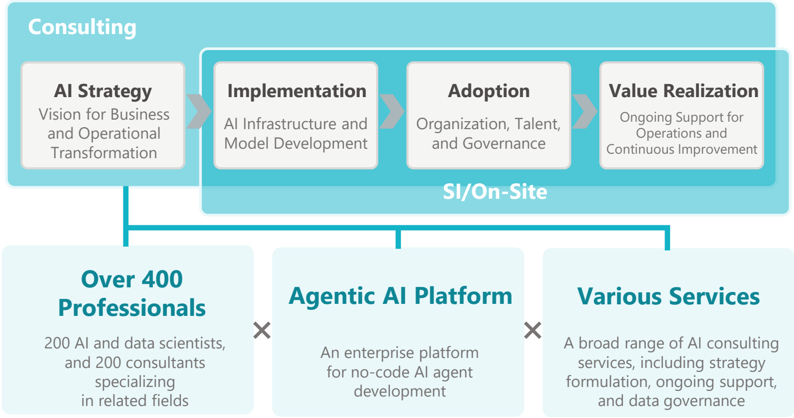
Examples of Initiatives to Accelerate Business Growth through AI

- Advancing clients’ business transformation and value creation through the launch of IntegriA, a new brand supporting AI adoption from strategy through implementation and value realization, and PAYCIERGE’s next-generation payment strategy, combining payment-focused Vertical AI with payment specialists.

HORIZONTAL AI CAPABILITY

IntegriA

➢ End-to-end support for enterprise AI adoption, from strategy formulation through implementation to value realization



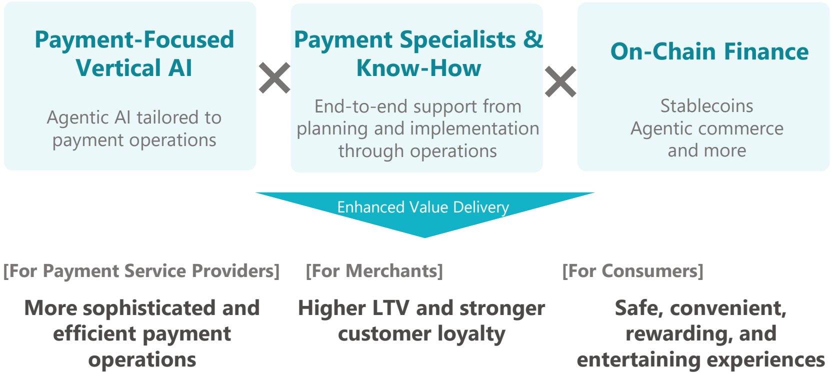
Transforming our consulting business for the AI era
Aiming for ¥10 billion in net sales in five years through end-to-end AI adoption support

- https://www.tisi.jp/news/2026/tis_news/20260526_1.html (Japanese only)

VERTICAL AI | PAYMENT

PAYCIERGE

➢ Combining payment-focused Vertical AI with payment specialists and know-how to evolve PAYCIERGE into a new payment platform



Aiming to create a next-generation payment platform, with a view to expanding recurring-revenue businesses through Vertical AI

- https://www.tisi.jp/news/2026/tis_news/20260729_1.html (Japanese only)

Reference: Fiscal 2027 First Quarter:
Sales by Key Business Segment and Operating Activity

*For external clients

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[Millions of yen]		Fiscal 2026 Q1	Fiscal 2027 Q1	YOY change	
Offering Service Business		32,740	**35,770**	+3,029	[+9.3%]
	Software development	13,368	**14,313**	+945	[+7.1%]
	Operating/cloud services	10,779	**12,150**	+1,371	[+12.7%]
	Product/software sales	8,593	**9,307**	+713	[+8.3%]
Business Process Management		10,322	**10,734**	+411	[+4.0%]
	Software development	3,376	**3,792**	+416	[+12.3%]
	Operating/cloud services	6,551	**6,585**	+33	[+0.5%]
	Product/software sales	394	**356**	-38	[-9.7%]
Financial IT Business		23,297	**25,217**	+1,919	[+8.2%]
	Software development	12,913	**13,728**	+814	[+6.3%]
	Operating/cloud services	9,483	**10,330**	+846	[+8.9%]
	Product/software sales	901	**1,158**	+257	[+28.6%]
Industrial IT Business		32,217	**33,928**	+1,711	[+5.3%]
	Software development	22,319	**23,656**	+1,337	[+6.0%]
	Operating/cloud services	6,197	**6,310**	+112	[+1.8%]
	Product/software sales	3,700	**3,961**	+261	[+7.1%]
Regional IT Solutions		41,211	**43,905**	+2,693	[+6.5%]
	Software development	20,986	**22,398**	+1,411	[+6.7%]
	Operating/cloud services	15,355	**15,935**	+579	[+3.8%]
	Product/software sales	4,869	**5,571**	+702	[+14.4%]
Others	Others	525	**554**	+28	[+5.5%]
Total		140,316	**150,111**	+9,794	[+7.0%]
	Software development	72,963	**77,888**	+4,925	[+6.8%]
	Operating/cloud services	48,367	**51,312**	+2,944	[+6.1%]
	Product/software sales	18,459	**20,355**	+1,896	[+10.3%]
	Others	525	**554**	+28	[+5.5%]

Fiscal 2027 First Half:
Sales and Income by Key Business Segment (Forecast) *No changes

[Millions of yen]		Fiscal 2026 H1	Fiscal 2027 H1	YOY change	
Net Sales		288,525	**300,000**	+11,474	[+4.0%]
Operating Income		35,553	**36,500**	+946	[+2.7%]
Operating Margin		12.3%	**12.2%**	-0.1P	-
Net Income Attributable to Owners of the Parent Company		23,726	**26,000**	+2,273	[+9.6%]
Net Income to Net Sales Ratio		8.2%	**8.7%**	+0.5P	-
Key Business Segments					
Offering Service Business	Net Sales	76,070	**78,400**	+2,329	[+3.1%]
	Operating Income	4,667	**4,450**	-217	[-4.7%]
	Operating Margin	6.1%	**5.7%**	-0.4P	-
Business Process Management	Net Sales	21,725	**21,700**	-25	[-0.1%]
	Operating Income	2,966	**2,800**	-166	[-5.6%]
	Operating Margin	13.7%	**12.9%**	-0.8P	-
Financial IT Business	Net Sales	48,078	**53,000**	+4,921	[+10.2%]
	Operating Income	6,162	**7,000**	+837	[+13.6%]
	Operating Margin	12.8%	**13.2%**	+0.4P	-
Industrial IT Business	Net Sales	65,152	**66,500**	+1,347	[+2.1%]
	Operating Income	10,624	**10,700**	+75	[+0.7%]
	Operating Margin	16.3%	**16.1%**	-0.2P	-
Regional IT Solutions	Net Sales	89,425	**92,500**	+3,074	[+3.4%]
	Operating Income	10,795	**11,300**	+504	[+4.7%]
	Operating Margin	12.1%	**12.2%**	+0.1P	-

Fiscal 2027 Second Half:
Sales and Income by Key Business Segment (Forecast) *No changes

[Millions of yen]		Fiscal 2026 H2	Fiscal 2027 H2	YOY change	
Net Sales		307,953	**320,000**	+12,046	[+3.9%]
Operating Income		40,675	**44,500**	+3,824	[+9.4%]
Operating Margin		13.2%	**13.9%**	+0.7P	-
Net Income Attributable to Owners of the Parent Company		22,897	**31,000**	+8,102	[+35.4%]
Net Income to Net Sales Ratio		7.4%	**9.7%**	+2.3P	-
Key Business Segments					
Offering Service Business	Net Sales	84,503	**85,700**	+1,196	[+1.4%]
	Operating Income	5,774	**6,800**	+1,025	[+17.8%]
	Operating Margin	6.8%	**7.9%**	+1.1P	-
Business Process Management	Net Sales	22,367	**22,600**	+232	[+1.0%]
	Operating Income	3,431	**3,450**	+18	[+0.5%]
	Operating Margin	15.3%	**15.3%**	+0.0P	-
Financial IT Business	Net Sales	50,652	**55,500**	+4,847	[+9.6%]
	Operating Income	6,567	**7,900**	+1,332	[+20.3%]
	Operating Margin	13.0%	**14.2%**	+1.2P	-
Industrial IT Business	Net Sales	68,244	**70,500**	+2,255	[+3.3%]
	Operating Income	11,883	**12,400**	+516	[+4.3%]
	Operating Margin	17.4%	**17.6%**	+0.2P	-
Regional IT Solutions	Net Sales	94,812	**98,500**	+3,687	[+3.9%]
	Operating Income	12,533	**13,700**	+1,166	[+9.3%]
	Operating Margin	13.2%	**13.9%**	+0.7P	-

Second half forecast = Full-year forecast - First half forecast

Make society's wishes come true through IT.

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