



May 21, 2026

Company Name: NISSO HOLDINGS Co., Ltd.
Representative: Ryuichi Shimizu,
Representative Director, President &
Executive Officer
(Securities Code: 9332, TSE Prime Market)
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Notice of Absorption-type Merger of Consolidated Sub-subsidiary by Consolidated Subsidiary

NISSO HOLDINGS Co., Ltd. (hereinafter, the "Company") hereby announces that it has resolved that NISSO CORPORATION (hereinafter, "NISSO"), a consolidated subsidiary of the Company, will absorb and merge with EYE'S Co., Ltd. (hereinafter, "EYE'S"), a consolidated sub-subsidiary of the Company, at the Board of Directors' Meeting held on May 21, as follows.

Furthermore, since the merger is a simplified merger involving consolidated subsidiaries, some disclosure items and details have been omitted.

1. Purpose of the Merger

This merger is being implemented with the aim of enhancing the mobility of each business through business-specific restructuring, in order to steadily execute the growth strategies set forth in the Medium-Term Management Plan. Through the absorption-type merger of a sub-subsidiary by a subsidiary, the Company will establish a structure that enables each business to quickly execute strategies based on their respective competitive winning strategies, and by optimizing the allocation of management resources and accelerating decision-making, the Company aims to achieve sustainable growth and strengthen profitability.

2. Overview of the Merger

(1) Schedule of the merger (for both companies involved in the merger)

Date of Approval by the Board of Directors for the Merger
May 21, 2026

Date of Conclusion of the Merger Agreement
May 21, 2026

Date of the Merger (Effective Date)
July 1, 2026 (Scheduled)

(2) Method of the merger

This is an absorption-type merger in which NISSO will be the surviving company and EYE'S will be the extinct (absorbed) company.

(3) Details of allotments related to the merger

Since EYE'S is a 100% subsidiary of NISSO, there will be no allotment of shares or other monetary assets.

(4) Treatment of share acquisition rights and bonds with share acquisition rights in connection with the merger

Not applicable.

3. Overview of the Merging Companies

Item	Surviving Company	Extinct Company
(1) Company name	NISSO CORPORATION	EYE'S Co., Ltd.
(2) Location	1-4-1 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa	7F NIPPON GAS Hatchobori Bldg., 2-10-7 Hatchobori, Chuo-ku, Tokyo
(3) Representative	Representative Director, President & Executive Officer Kenji Fujino	Representative Director & President Shogo Arai
(4) Business description	Manufacturing-related human resources services business (engineering dispatching · manufacturing dispatching, recruitment, manufacturing contracting, etc.)	Outsourcing business · business solutions business · engineering business · factory automation business
(5) Capital	100 Million JPY	20 Million JPY
(6) Date of establishment	August 21, 1980	June 18, 2003
(7) Number of issued shares (outstanding shares)	12,300,582 shares	224 shares
(8) Fiscal year-end	March 31	March 31
(9) Major shareholders and shareholding ratio (As of March 31, 2026)	NISSO HOLDINGS Co., Ltd. 100%	NISSO CORPORATION 100%
(10) Financial position and results of operations for the previous fiscal year		
Fiscal year-end	FY 3/2026	FY 3/2026
Net assets	5,911 Million yen	409 Million yen
Total assets	20,995 Million yen	602 Million yen
Net assets per share (Yen)	480.59	1,828,609.94
Net sales	87,419 Million yen	1,723 Million yen
Operating profit	2,674 Million yen	55 Million yen
Ordinary profit	2,717 Million yen	54 Million yen
Profit (loss)	1,841 Million yen	34 Million yen
Net income per share (Yen)	149.70	155,048.03

4. Post-merger Situation

There will be no change in the trade name, location, title and name of the representative, business description, capital and fiscal year-end of NISSO CORPORATION as a result of the merger.

5. Future Prospects

Since this merger is a merger between a consolidated subsidiary and a consolidated sub-subsubsidiary, the impact on consolidated business results will be minor.