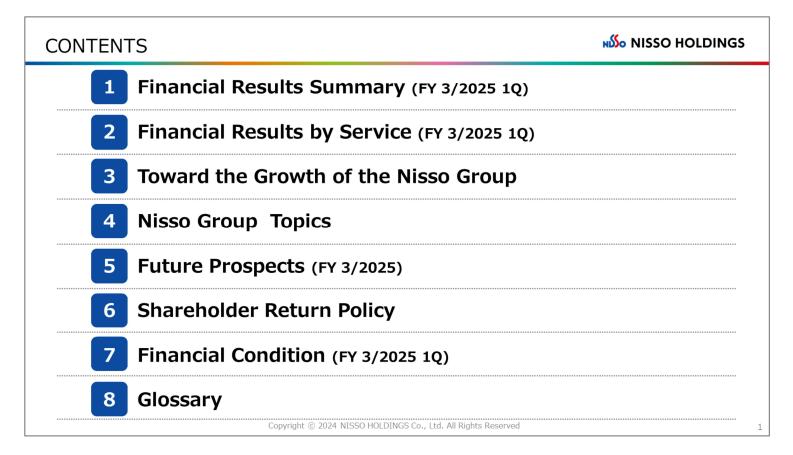
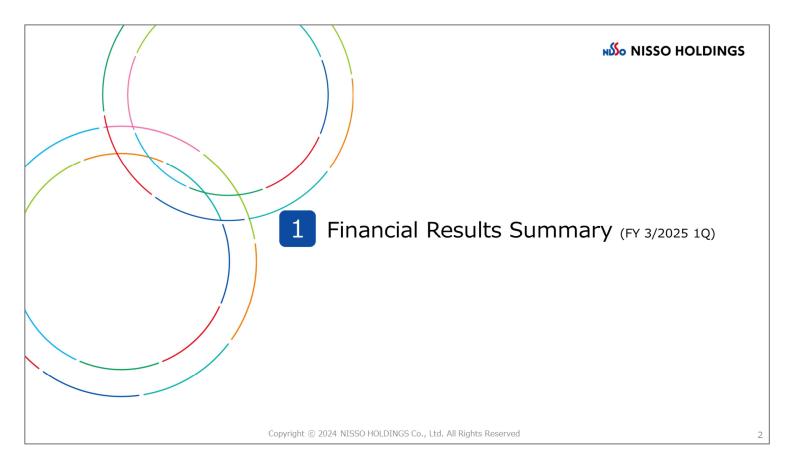


NISSO HD's operating profit increased by 75.4% year-on-year and achieved the highest 1Q profit since our listing. In addition to a rise in unit-costs, the operations of high-profit business partners recovered.

Representative Director, President & CEO Ryuichi Shimizu



Mr. Ryuichi Shimizu (hereinafter, "Shimizu"): This is Ryuichi Shimizu, Representative Director, President and CEO. I would like to express my sincere gratitude to all of you who are watching. I would now like to start with the financial results briefing for the first quarter of FY 3/2025. The slide shows the contents of today's materials.



Summary

NISSO HOLDINGS

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Here is a summary of our first quarter results.

3

FY 3/2025 1Q Consolidated Financial Results Highlights

NISSO HOLDINGS

Points

Operating profit increased by 75.4% YoY

- Due in part to an increase in billing unitcosts and an increase in the number of enrolled staff in the focus industries, net sales increased by 6.4% YoY.
- The recovery in the Semiconductor Industry led to growth in the highly profitable Engineering Human Resources Services.
- In addition to net sales growth, the SG&A expense ratio decreased by 0.1 percentage points YoY due in part to the appropriate control of employee recruitment expenses.
- Nursing Care Welfare Services increased revenue and decreased profits YoY.

	FY 3/2024 1Q		FY 3/2025 1Q		Year-on-Year	
	Results	% of Total	Results	% of Total	Increase (Decrease)	% Change
Net sales	23,660	100.0%	25,164	100.0%	1,503	6.4%
Gross profit	3,722	15.7%	4,266	17.0%	544	14.6%
SG&A expenses	3,221	13.6%	3,388	13.5%	166	5.2%
Operating profit	500	2.1%	878	3.5%	377	75.4%
Ordinary profit	511	2.2%	887	3.5%	376	73.6%
Profit attributable to owners of parent	316	1.3%	511	2.0%	195	61.6%

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This slide shows the highlights of our first quarter consolidated financial results. As you can see, operating profit was up 75.4% year-on-year. This means we posted the highest first quarter profit ever since we went public, including the period when we were listed under the name NISSO CORPORATION.

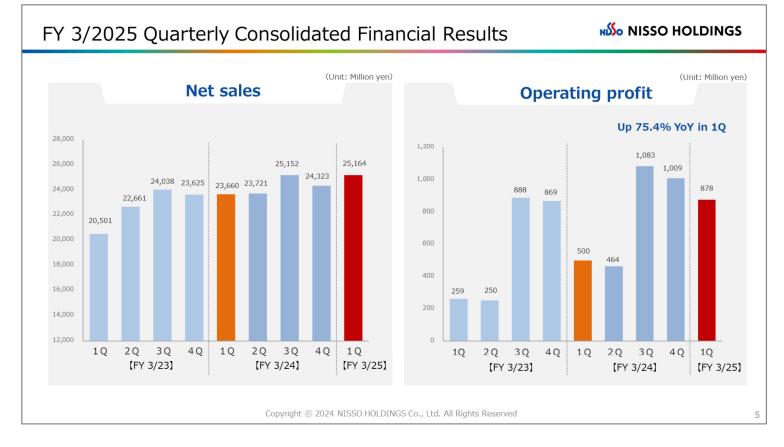
One of the reasons for our achieving the record-high profit is an increase in unit-costs for business partners. Our net sales increased by 6.4% due to an increase in the number of enrolled staff in the focus industries.

In particular, the significant improvement in our operating status in the Semiconductor Industry (semiconductor and semiconductor manufacturing equipment-related) area contributed to an increase in revenues from the Engineering Human Resources Services.

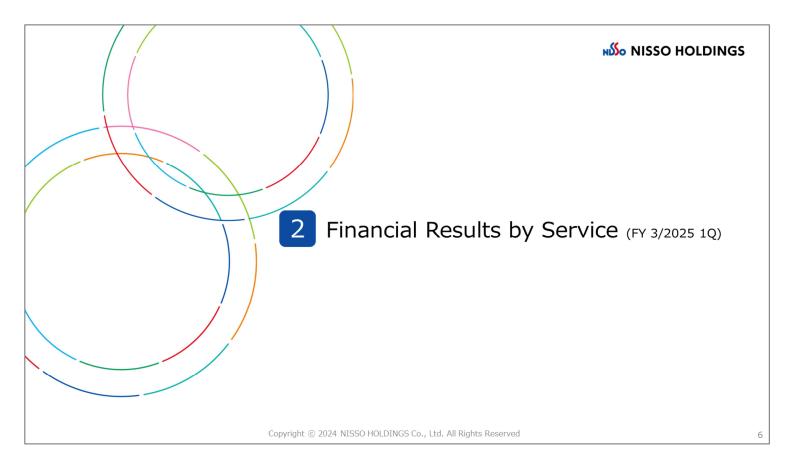
In addition, since SG&A expenses, especially employee recruitment expenses, have been effectively under control, the SG&A expense ratio decreased by 0.1 percentage points year-on-year.

As for the Nursing Care \cdot Welfare Services, revenue increased with profits being slightly down year-on-year.

4

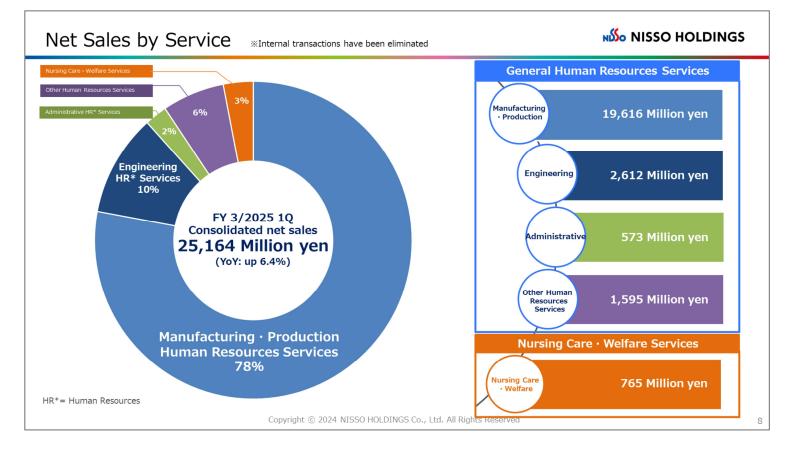


As shown in the graph on the slide, operating profit increased significantly in the first quarter, up 75.4% from the same period last year. Going forward, however, we expect operating profit to be affected by our plan to make aggressive upfront investments.



NISSO ホールディングス	Our Company• Holding Company	NISSO HOLDINGS Co., Ltc	1.		
	Consolidated subsidiary	NISSO CORPORATION	Manufacturing dispatching • contracting, employment placement, etc.	Manufacturing	Engineering
🚽 🌾 Vector Shinwa	Consolidated subsidiary	Vector Shinwa Co., Ltd.	Manufacturing dispatching • contracting, etc.	Production Human Resources Services	Human Resources Services
- で EYE'S 株式会社アイズ	Consolidated subsidiary	EYE'S Co., Ltd.	Manufacturing dispatching, IT engineer dispatching, FA support, etc.		
- Nisso Brain	Consolidated subsidiary	Nisso Brain Co., Ltd.	Administrative dispatching, BPO, etc.	Administrative Human Resources Services	
ト・PRIME 株式会社ニコン日総プライム	Consolidated subsidiary	Nikon Nisso Prime Corporation	Human resources dispatching, recruitment, etc.		
- プロ総ぴゅあ株式会社	NISSO CORP.'s special-purpose subsidiary	Nisso Pure Co., Ltd.	Light work contracting, sale of goods, etc.	Other Human Resources	
Leaf NxT	Equity-method affiliate	Leaf NxT Inc.	Recruitment support, HR platform services, etc.	Sen	.ces
H # 0 7 # # H # + y 7 C. II @ 9 % # 3 # # . TSUNAGU GROUP H O L D I N G S Inc.	Equity-method affiliate	TSUNAGU GROUP HOLDINGS Inc.	RPO, personnel consulting, etc.		
人に用き合い人に用う返う	Consolidated subsidiary	Nisso Nifty Co., Ltd.	Facility nursing care, home-based nursing care, etc.	Nursing Care•V	Velfare Services

This is a list of group companies. In the first quarter of this fiscal year, TSUNAGU GROUP HOLDINGS (hereinafter, the "TSUNAGU GROUP") joined our group as an equity-method affiliate.

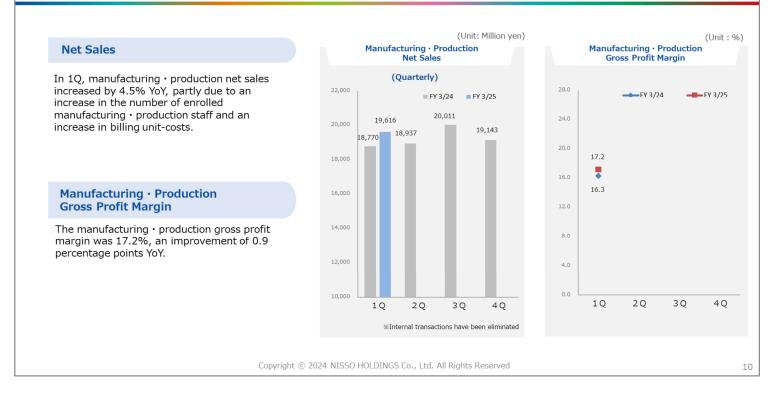


Next, is our net sales by service. Compared to the previous fiscal year, the share of Engineering Human Resources Services increased by 1%, while the share of Manufacturing \cdot Production Human Resources Services decreased by 1%.



Manufacturing • Production Human Resources Services

NISSO HOLDINGS



As for the Manufacturing • Production Human Resources Services, the number of enrolled staff increased by 156, and combined with the increase in the billing unit-costs, net sales increased by 4.5% year-on-year.

With the gradual return of semiconductor and electronics-related operations, the Manufacturing • Production Human Resources Services gross profit margin improved by 0.9 percentage points year-on-year.

Manufacturing · Production Human Resources Services

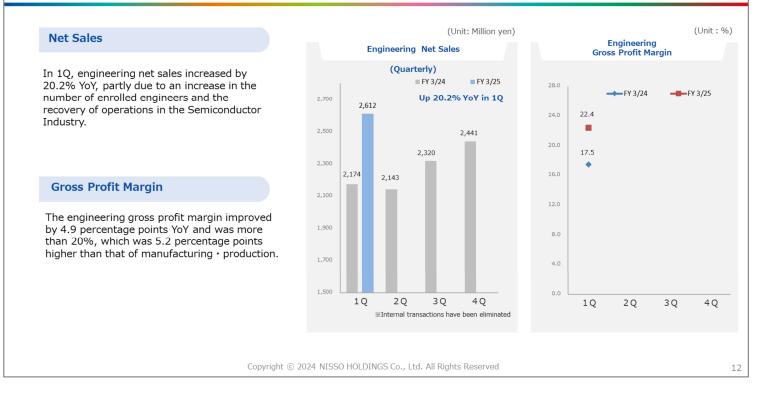
NISSO HOLDINGS



As a result, net sales per capita increased by 9,000 yen, or 2.2 % year-on-year. The number of enrolled staff increased by 156. The turnover rate was 3.8%, up 0.1 percentage points year-on-year, but remained below 4%.

Engineering Human Resources Services

NISSO HOLDINGS

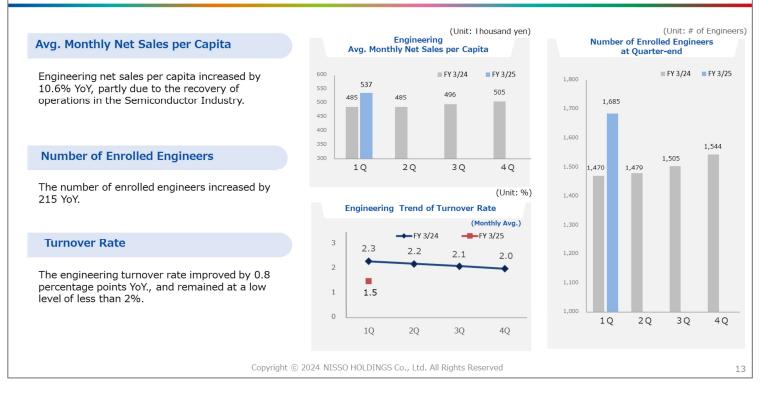


Now, let me explain our Engineering Human Resources Services. In addition to an increase of 215 in the number of enrolled staff, the recovery of operations, particularly in the Semiconductor Industry area, had a significant positive impact, resulting in a 20.2% increase in net sales.

As a result, the gross profit margin improved by 4.9 percentage points year-on-year to 22.4%. Compared to Manufacturing • Production Human Resources Services, the gross profit margin was 5.2 percentage points higher, which is why we believe this is a highly profitable business.

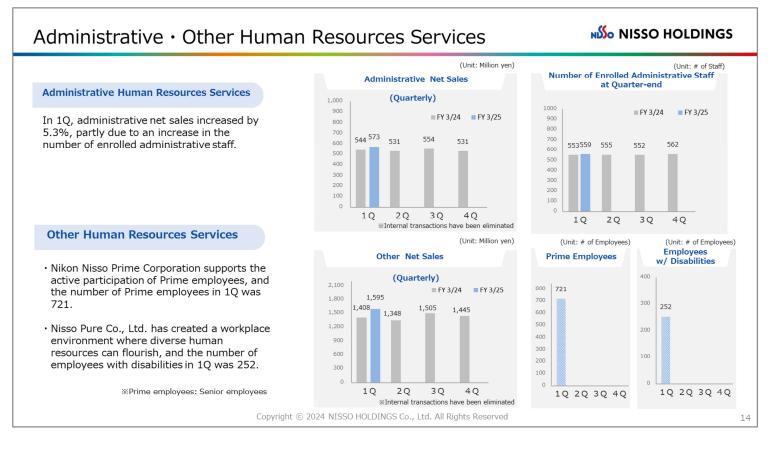
Engineering Human Resources Services

NISSO HOLDINGS



The Engineering Human Resources Services also saw a positive impact from factors such as increased operating conditions and unit-costs, with the net sales per capita up 52,000 yen, or 10.6%, year-on-year.

The number of enrolled engineers increased by 215. The turnover rate improved by 0.8 percentage points to 1.5%. We appreciate that we were able to achieve very good results.



Now, I would like to discuss our Administrative • Other Human Resources Services. Although the number of enrolled administrative staff remained almost flat, operations were quite favorable with net sales up 29 million yen, or 5.3%, year-on-year.

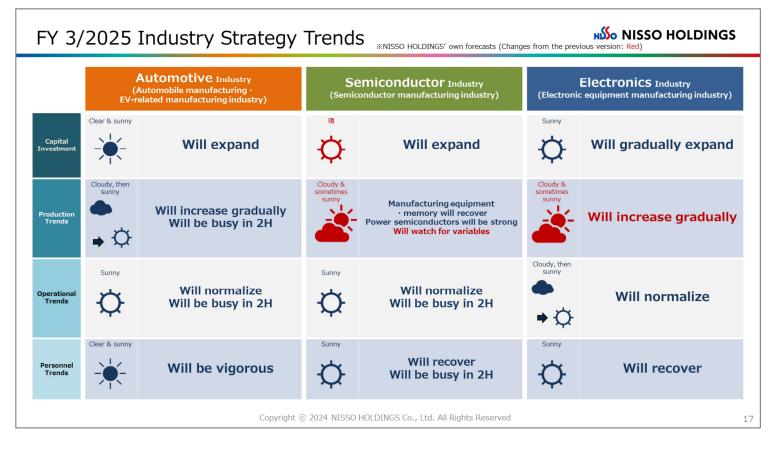
As for Other Human Resources Services, the number of Nikon Nisso Prime Corporation's Prime employees increased by 24 to 721 from the end of the previous fiscal year. The number of employees with disabilities was 252, which was an increase of 25 from the end of the previous fiscal year.



Expanding Manufacturing · Production and Engineering Human Resources Services by responding to the human resources needs of Japan's leading industries, such as Automotive, Semiconductor, and Electronics



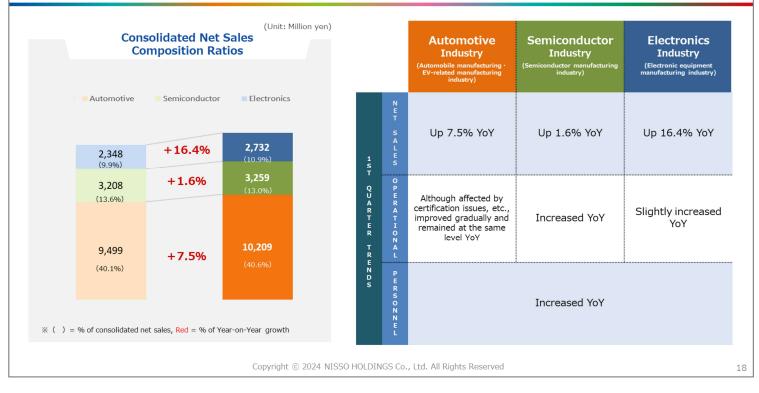
This slide shows our Industry Strategy.



These are our forecasts of the operating status and personnel trends for each industry.

FY 3/2025 1Q Net Sales by Industry

NISSO HOLDINGS



This chart shows year-on-year changes in net sales by industry. In particular, the Automotive Industry (automobiles and EV-related) is in a good situation, with a 7.5% increase year-on-year, despite various impacts on operations, such as quality inspection issues.

In the Electronics Industry (communications equipment and electronic components), net sales increased by 16.4%.

In addition to the fact that the operating status was much closer to normal compared to the previous fiscal year, the most important point is that while our operations have been slow to grow, there has been a significant growth in new orders from new clients during the past year. We see that this growth led to a 16.4% increase.



Nursing Care \cdot Welfare Services are centered on facility nursing care and home-based nursing care

Facility Nursing Care

In Yokohama, Kanagawa, we operate 6 fee-based nursing homes for the elderly and provide nursing care services to residents. With the motto of providing high-quality services, the occupancy rate at the facilities remain at a high level.

Home-based Nursing Care

We have 1 nursing care station in Yokohama, Kanagawa, 2 in Iwaki City, Fukushima, and 2 outpatient care facilities in Iwaki City, Fukushima.

Topics

Nisso Nifty Co., Ltd. concluded an agreement with Yokohama National University, a national university corporation, for joint research on environmental adaptation of residents in facilities for the elderly. 4 "Sweetpea" facilities were provided as demonstration fields for the research.

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Sweetpea Mitsukyo



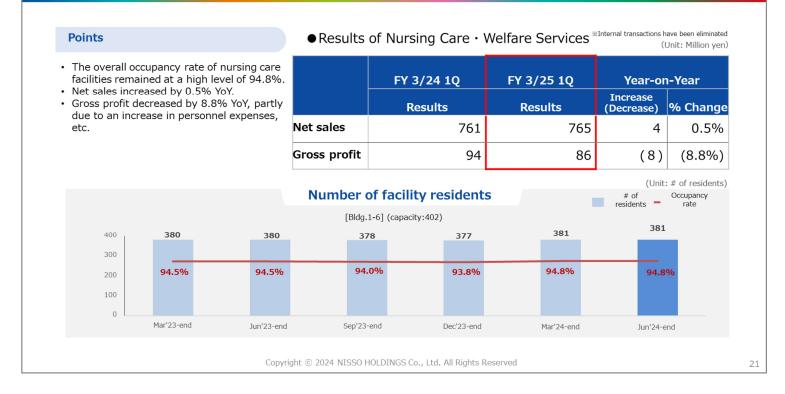


Next, I would like to talk about our Nursing Care \cdot Welfare Services. One topic is our conclusion of an agreement with Yokohama National University, a national university corporation, for a joint research project on environmental adaptation of residents in facilities for the elderly.

We have started this project to gather information necessary to promote better nursing care in the future by providing four of our facilities as demonstration fields for the research.

Nursing Care · Welfare Services

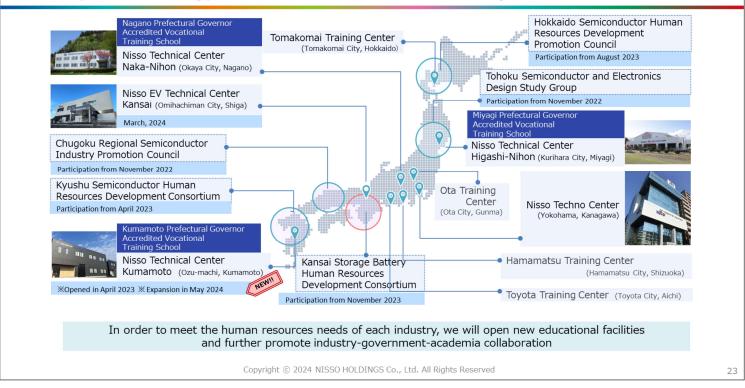
NISSO HOLDINGS



This slide shows the situation in the Nursing Care \cdot Welfare Services, which saw increased revenue and decreased profits. This was mainly due to an increase in personnel and other expenses. The increase in personnel expenses due to the replacement of nursing care staff had a negative effect.



Development Strategy Nationwide Network of Training Bases MISSO HOLDINGS



These are our training bases. In May of this year, we expanded the floor space of the Nisso Technical Center Kumamoto, making it a facility with three times the training capacity of the original facility.

Nisso Group's Educational Achievements

NISSO HOLDINGS

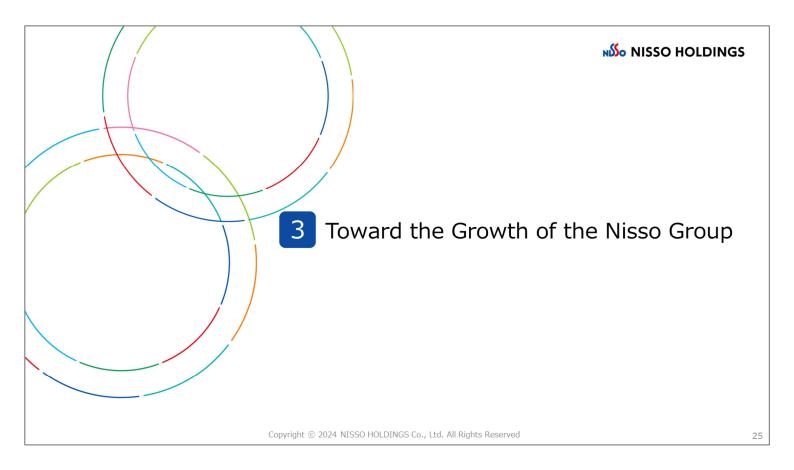
Points	• FF 5/2025 TQ Educat		articipants)	
 We aim to provide high value-added services and expand educational 	Classification	Training content	FY 3/25 1Q 534	
opportunities for the entire Nisso Group.	(Direct) Engineer training	Manufacturing equipment maintenance • manufacturing equipment technology Mechanical design • production technology Special education for industrial robots, etc.		
 The number of participants for engineer training increased YoY, partly due to the recovery in the Semiconductor Industry. ※ YoY: 402 (last FY) 	(Direct) Manufacturing · production training	MONOZUKURI (manufacturing) education Foreman education Hazard simulation education, etc.	3,676	
 In nursing care • welfare training, the educational curriculum has been expanded with the aim of improving service levels. The external employee training functions have been expanded and released as the "NISSO HR Development Service", and its demand is steadily growing. ※YoY: 91 (last FY) ※ Released on June 3, 2024 https://www.Nisso-hd.com/news/859/ (in Japanese only) 	(Direct) Other training	Regular compliance education Career support training Qualification (enhancement) training, etc.	402	
	Nursing care · welfare training	Elder abuse prevention • physical restraint abolition training Accident prevention risk management training Infectious disease • food poisoning prevention training, etc.	782	
		5,394		
	External employee training (Entrusted)	Fundamentals of mechanical maintenance Fundamentals of manufacturing equipment Hazard simulation education, etc.	139	
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• FY 3/2025 1Q Educational achievements (total # of participants)

This slide shows the educational achievements of the Nisso Group. The highlight is the engineer training described on the slide. In the previous fiscal year, the number of participants was limited due to inventory adjustments and other factors in the Semiconductor Industry.

You can see that we have been training engineers very actively, with the number of engineers trained in the first quarter of this fiscal year alone at 534 compared to the number of engineers trained during the previous fiscal year at 1,370.

The third item on the slide mentions that we are expanding our external employee training functions. This is a new service called the "NISSO HR Development Service" which provides employee training on behalf of our clients. We believe that the development of this service confirms that the level of our education is also recognized by our clients.



Toward the Realization of the Nisso Group Growth Cycle

NISSO HOLDINGS

Measure	FY 3/2024	FY 3/2025		
Flexible M&A	Invested in APB Corporation Made EYES Co., Ltd. a subsidiary			
Capital and business alliances to enhance synergies		Formed capital and business alliance with TSUNAGU GROUP HOLDINGS Inc. (Securities Code: 6551)		
Acquisition of new points of contact	Exhibited at Manufacturing World Japan Exhibited at Kumamoto Industrial Revitalization Expo	Released the "NISSO HR Development Service" Exhibited at Manufacturing World Japan		
Collaboration with other industries	Seconded engineer to Interstellar Technologies Inc., a rocket development company			
Responding to human resources mobility		Concluded agreements and letters of intent with foreign educational institutions regarding employment in Japan		
Active industry-government-academia collaboration	Participated in the Kyushu Semiconductor Human Resources Development Consortium, the Kansai Storage Battery Human Resources Development Consortium, and the Hokkaido Semiconductor Human Resources Development Promotion Council			
Strengthening of recruitment structures	Established a recruitment consortium Increased awareness of the of our recruitment site (Aired TV commercials)	Enhanced the efficiency of the recruitment consortium Increased awareness of the of our recruitment site (Continued airing of TV commercials)		
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This table shows the growth cycle from "flexible M&A" to "strengthening of recruitment structures." The center column of the table shows the results for the previous fiscal year, and the column on the right shows the results for the first quarter of FY 3/2025. We are in a situation where such a cycle for growth is being realized.





Here are topics for the first quarter. The TSUNAGU GROUP became an equity-method affiliate through a capital and business alliance. We will share the client bases of both companies and establish a collaborative sales structure. There is an affinity between our human resources services and the services of both companies, such as recruitment consulting and BPO-related recruitment of the TSUNAGU GROUP.

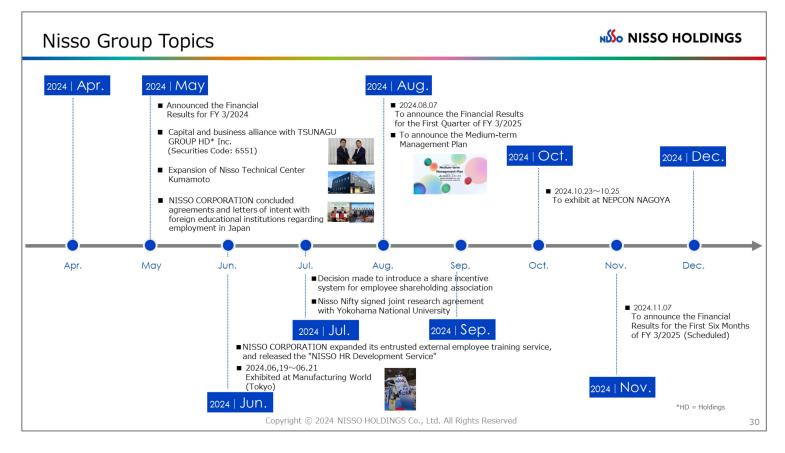
We will work together to bring out the strengths of both companies, and make our clients even more satisfied with our services, as well as improving the efficiency of our recruitment methods.

In addition, in this era of labor shortages, we will work closely with the TSUNAGU GROUP to maximize the value of each company in a system that supports the active participation of foreign nationals in the global area.

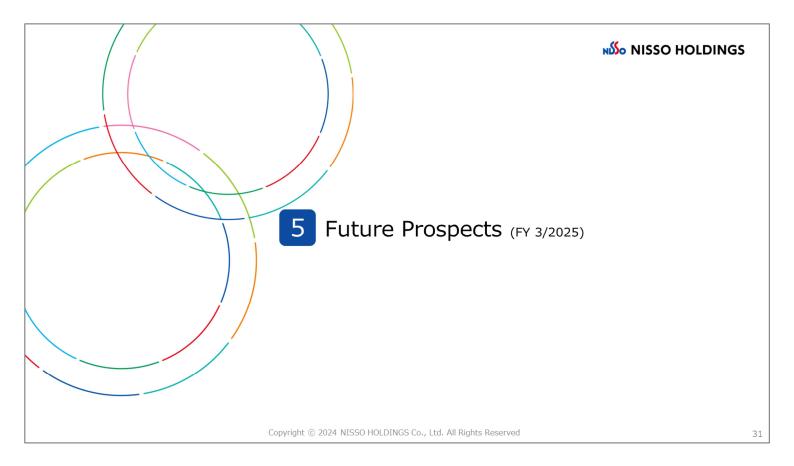


The left side of the slide shows the completion and inauguration ceremony of the Nisso Technical Center Kumamoto Building 2 in May. The right side of the slide shows the conclusion of agreements and letters of intent with two educational institutions in Vietnam.

Students/graduates from Vietnam will come to Japan after four to six months of education and play an active role here. This is a scheme to develop and assign human resources to positions in areas where immediate work-ready human resources are needed.



This slide shows the topics of the Nisso Group on a timeline. Please refer to it later.



FY 3/2025 Full-year Consolidated Forecasts

NISSO HOLDINGS

In the full-year consolidated (earnings) forecast, in our core General Human Resources Services Business, we expect revenue and profits to increase, based on the assumption that in addition to the recovery of operations in automobiles, the semiconductor memory field, etc., will remain strong, and demand for components related to PCs and communications equipment will also recover.

	FY 3/24 Results		FY 3/25 Forecast		Year-on-Year	
	Results	% of Total	Forecast	% of Total	Increase (Decrease)	% Change
Net sales	96,858	100.0%	106,000	100.0%	9,141	9.4%
Operating profit	3,058	3.2%	3,800	3.6%	741	24.3%
Ordinary profit	3,056	3.2%	3,800	3.6%	743	24.3%
Profit attributable to owners of parent	1,952	2.0%	2,400	2.3%	447	22.9%

We would like to leave the full-year consolidated forecasts unchanged at this stage, since it is still the first quarter.



Shareholder Return Policy

NISSO HOLDINGS

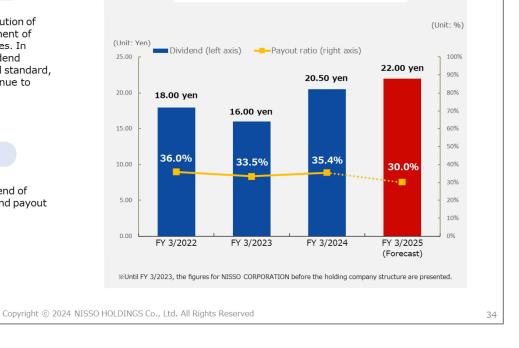


NISSO HOLDINGS considers the redistribution of profits to shareholders and the enhancement of corporate value as key management issues. In addition, by setting the consolidated dividend payout ratio of 30% or more as a general standard, NISSO HOLDINGS' basic policy is to continue to steadily redistribute profits to all of our shareholders.

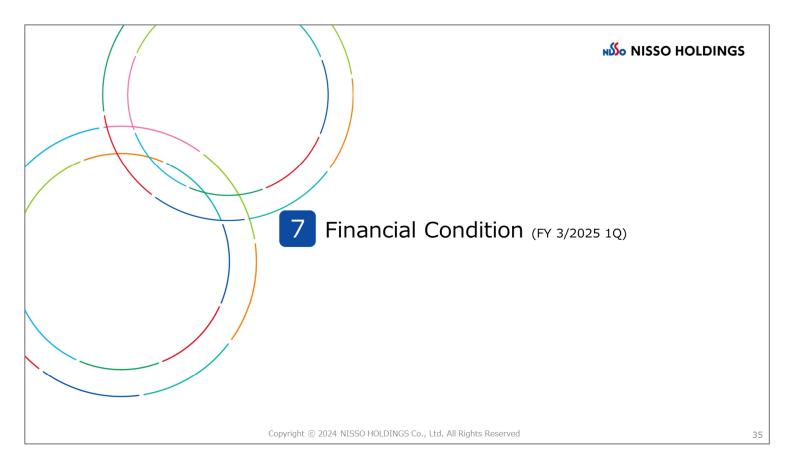
FY 3/2025 Dividend Forecast

NISSO HOLDINGS expects to pay a dividend of 22.00 yen per share (consolidated dividend payout ratio of 30.0%).

Dividend and Payout Ratio



We are aiming for a consolidated dividend payout ratio of 30% or more of our initially projected earnings, and we currently plan to pay 22 yen per share.

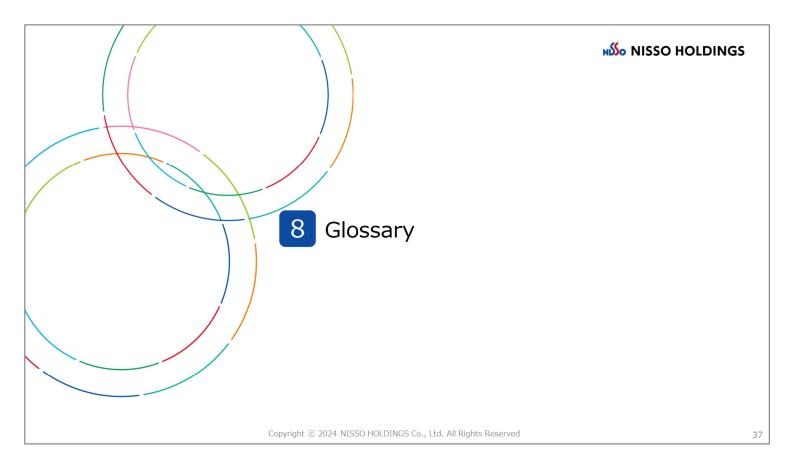


Consolidated Balance Sheet

NISSO HOLDINGS

					(Unit: I	Million yen, %)
Point		Mar. 202	4-end	Jun. 202	4-end	Increase
The second secon		Amount	% of Total	Amount	% of Total	(Decrease)
 Increase due to expansion of operating personnel 	Current assets	21,899	69.8	19,793	65.0	(2,106)
Due to the expansion of operating personnel in	Cash and deposits	9,641	30.7	6,459	21.2	(3,181)
the manufacturing-related human resources services, "notes and accounts receivable (trade)"	Notes and accounts receivable - trade	11,238	35.8	12,135	39.8	896
of current assets and "accrued expenses" of	Non-current assets	9,455	30.2	10,679	35.0	1,224
current liabilities increased.	Property, plant and equipment	5,072	16.2	5,226	17.2	154
② Tax payments	Intangible assets	1,611	5.1	1,564	5.1	(47)
"Income taxes payable" of current liabilities decreased due to the payment of income taxes	Investments and other assets	2,771	8.8	3,889	12.8	1,117
and other taxes.	Total assets	31,354	100.0	30,472	100.0	(881)
3 Bonus payments	Current liabilities	13,360	42.6	12,759	41.9	(600)
Due to the payment of summer bonuses,	Accrued expenses	6,553	20.9	7,021	23.0	467
"provision for bonuses" of current liabilities decreased.	Income taxes payable	795	2.5	61	0.2	(734)
decreased.	Provision for bonuses	1,479	4.7	816	2.7	(662)
Dividends Characteristic descent due to dividend	Non-current liabilities	2,660	8.5	2,546	8.4	(114)
Shareholders' equity decreased due to dividend payments.	Long-term loans payable	1,550	4.9	1,422	4.7	(128)
	Total liabilities	16,021	51.1	15,306	50.2	(715)
⑤ Overall As a result of the above, total assets	Shareholders' equity	14,939	47.6	14,779	48.5	(159)
decreased by 2.8%, total liabilities decreased by	Non-controlling interests	275	0.9	272	0.9	(3)
4.5%, and total net assets decreased by 1.1%, resulting in an equity ratio of 48.9% compared to	Total net assets	15,333	48.9	15,166	49.8	(166)
the end of the previous fiscal year.	Total liabilities and net assets	31,354	100.0	30,472	100.0	(881)
Сору	r <mark>hgnt © 2024 NISSO HOLDINGS Co., Lta. Ali Rig</mark> ni	is Reserved				36

This is the consolidated balance sheet. Please refer to it later.



Glossary

NISSO HOLDINGS

Word/Term	Explanation	
Manufacturing dispatching	Manufacturing dispatching is conducted in accordance with the "Act for Securing the Proper Operation of Worker Dispatching Undertakings and Protection of Dispatched Workers", and dispatching services are provided to manufacturers including automobiles manufacturing, semiconductor manufacturing, and electronic equipment manufacturing. The right to instruct and order the work lies with the manufacturer, which is the dispatching destination, and the employer is the dispatching company. Procedures related to labor management, such as recruitment and payroll, are carried out the the employer, the dispatching company.	ру
Manufacturing contracting	Manufacturing contracting provides services to manufacturers including automobiles manufacturing, semiconductor manufacturing, and electronic equipment manufacturing. The contracting company uses part or all of the manufacturer's processes • equipment to establish production, quality contrable in manufacturing, and workplace management systems. In response to orders from the ordering party (manufacturers), the contracting company conducts manufacturing, processing and inspections under a management system, and delivers the finished products (deliverables) to the ordering part upon completion.	
Industry Strategy	A strategy for proactively and speedily responding to the needs of each industry that the Nisso Group focuses on, in order to expand our General Huma Resources Services business.	an
Turnover rate	The cumulative (YTD) number of resignations divided by the total average number of enrolled staff each month. It represents the average withdrawal rate for the relevant period.	
(Nisso) Technical Centers	Large-scale education and training facilities that educate highly specialized technical staff in various industries such as automobiles, electricity, and semiconductors. The Technical Centers provide a wider range of education than the Training Centers, and can also provide contracted training services	5.
(Nisso) Training Centers	Education and training facilities that provide specialized skills education for specific industries. Education and training are provided on the premise of assignment to specific manufacturers.	
Recruitment consortium	A platform to increase the number of options for workers and facilitate matching by creating networks among human resources companies and sharing their job opportunities. By cooperating with companies participating in the consortium, it is possible to improve the efficiency of recruitment and job offers for both employers and job seekers.	9
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We have included a glossary since there are some expressions that are unique to our company. Please refer to it later when you have time.

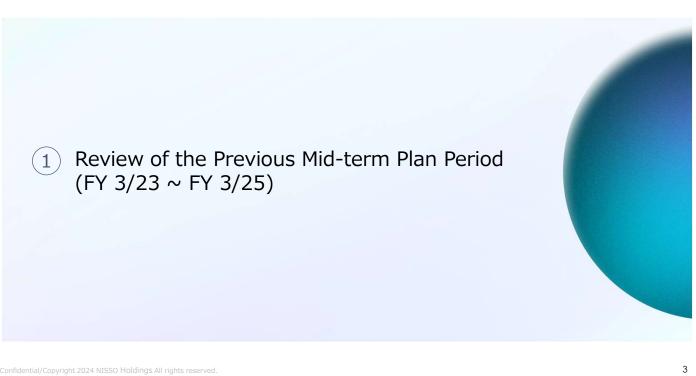


FY 3/2026- FY 3/2028 Medium-term Management Plar

Management Plan August, 2024 いうのNISSOホールディングス NISSO HOLDINGS Co., Ltd. TSE Prime Market Code:9332



Agenda		NISSO HOLDINGS
	Review of the Previous Mid-term Plan Period (FY 3/23 ~ FY 3/25)	
2	Basic Policy • Social Environment Awareness • Mission Achievement Story	
3	New Medium-term Management Plan (FY 3/26 ~ FY 3/28)	
4	Management Targets and Financial Indicators	
5	Company Profile	
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Review of the Previous Medium-term Management Plan Period Misso HOLDINGS

In the previous Medium-term Management Plan period, we set high plan targets because we anticipated demand for human resources as we emerged from the COVID-19 pandemic. Despite our efforts, multiple factors hindered our ability to maintain operations as expected: The rebound in the semiconductor industry was slower than expected, supply chain disruption from geopolitical risk also resulted in repeated parts shortages in the automotive industry, and quality control issues occurred.

Despite the severe environment, we invested in educational facilities and equipment, according to plan, to adapt human resources development to the changing human resources needs resulting from technological innovation. Although we did not achieve the targets in the plan, our clients appreciated the high quality of our service. As a result, the number of contracts concluded during unit-cost negotiations exceeded the plan and we achieved growth in both net sales and profit.



I would like to provide an overview of our Medium-term Management Plan.

I would like to take a moment to review the current Medium-term Management Plan. We are not that far behind in terms of sales, despite various negative factors. We believe that the biggest challenges are operating profit and profitability.

The reasons for this are explained below in three points. First, the current Medium-term Management Plan was announced in August 2022, in the midst of the COVID-19 pandemic, and at that time, we had assumed to some extent the impact of the spread of COVID-19 and the supply chain issue.

Unfortunately, however, although COVID-19 was classified as a Class 5 infectious disease last year and a way out was in sight, the operations of the Automotive Industry were sluggish due to a supply shortage of devices, especially power semiconductors, which are key components. This is the first major factor.

The second point was the impact of quality assurance issues stemming from inspection malpractice, which caused our major business partners, body manufacturers, to stop their processes all together or to be unable to manufacture and ship part of their vehicles.

The third point is related to the areas of the Semiconductor Industry and Electronics Industry. The issues those industries are facing are complicated due to a variety of factors, but the most important one for us is the export restrictions to China, which caused a significant delay in the recovery of production.

As a result, we were unable to increase the number of equipment engineers and staff specializing in equipment maintenance, which we would normally have to continue increasing every year, and this is a factor that has put significant pressure on earnings in the current fiscal year.

Review of the Previous Medium-term Management Plan Period MISSO HOLDINGS

	Management Strategy	Initiative Results * See the Appendix on P. 50 for	more information.
Strategy	• Business portfolio strategy	 Advanced the industry strategy Added EYE'S Co., Ltd. as a consolidated Group subsidiary Alliances with different industries: Doctors, Interstellar Technologies, APB 	夢重力のシゴトを。 Boogeneessatzereter Bleta Transformation (2014) Caracteristic (1) - Andre (1)
Business	 Provision of services in response to changing MONOZUKURI (manufacturing) 	 Expanded training facilities (Kumamoto, Kansai) Pursued industry-government-academia collaboration (in five regions nationwide) Exhibited at Manufacturing World Japan 	
ture Strategy	 Practice of human capital management Response to human resources mobility 	 Reformed personnel system Enhanced educational facilities and programs (for engineers and nurses) Promoted changing careers to be an engineer 	
Infrastructure Strengthening Stra	 Realization of business transformation by digitizing business operations 	 "Cloud Staffing" dispatch contract management "Start engineer" e-learning to train new personnel Use of IT in recruitment operations 	
Strer	• Strengthening of governance	 Switched to a pure holding company structure Established an Audit & Supervisory Committee 	

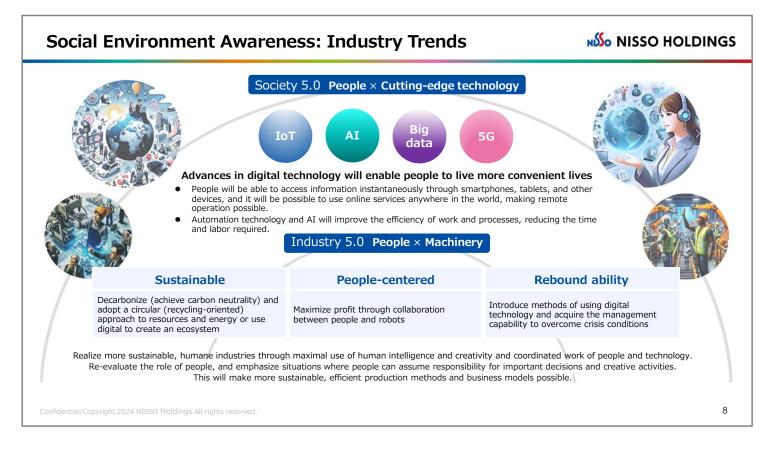
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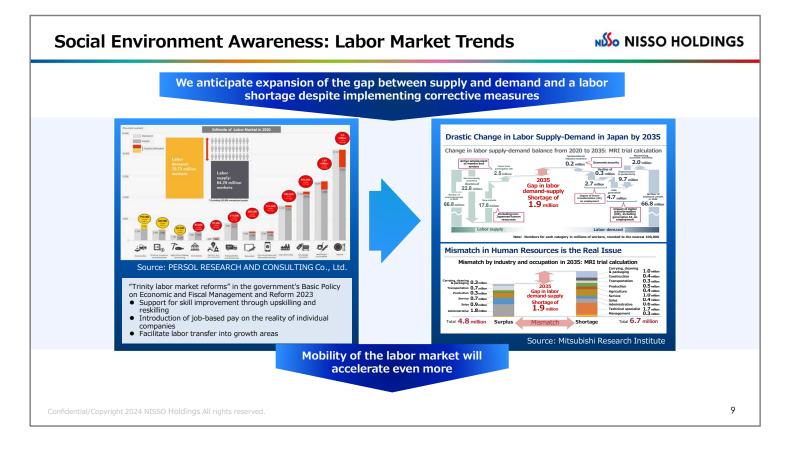
I would like to talk about our basic policy, in particular, about our mission "Creating opportunity and hopes for people to work" mentioned in the center of the slide.

Without the ability to secure human resources, the future of human resources companies will become more and more challenging for growth. In this regard, the happiness, dreams, and hopes of the people who work with us are extremely important. We have recently been using the term "well-being," and we would like to make sure that we are addressing these aspects of well-being. We recognize that it is very important to become a company that is chosen and supported by the people who work with us.



Next, I would like to talk about industry trends. Currently, Society 5.0 and Industry 5.0 are being promoted in Japan, and these two are creating big waves in the industry.

Although people are the main focus, a very important point is that the skills required of people are changing dramatically in an operating environment where, for example, productivity can be greatly increased while utilizing new technologies, or sharing roles with robots when doing work. We recognize this as a very important factor for our further growth.



I would like to talk about very important labor market trends. The term "labor shortage" has become a hot topic in the media almost every day.

The problem is not just a shortage of headcounts. Rather, as I mentioned earlier, the biggest problem is the lack of a good match between people with the relevant skills and fields in which they can play an active role in the new era of human resources development.

In addition, there is a gap between labor supply and demand caused by the shrinking workforce and the declining birthrate and aging population. The figures shown on the slide are estimates by Mitsubishi Research Institute, and they indicate that there will be a shortage of 1.9 million workers in 2035. However, according to the think tank, this scenario is based on the assumption that women, seniors, and foreign nationals will participate in the workforce to some extent

Therefore, if things go wrong there, this supply-demand gap could widen further. In particular, the Nisso Group, which provides human resources services to our clients, must be very conscious of this point and take action accordingly to address it.



Here is our story of mission achievement, with some overlaps with the previous section. Our Group is committed to solving various social issues and creating a cycle that enhances our corporate value through the creation of social value.



I would like to explain the reason behind the timing of the formulation of our new Medium-term Management Plan, which will begin in the next fiscal year. We are well aware that the improvement in earnings has lagged significantly behind in the current Medium-term Management Plan.

However, even during these difficult times, we have been able to anticipate and thoroughly delve into the needs of our clients. And since we have been able to identify some of the countermeasures we can take, we are now well on our way to meeting them.

In particular, as you are all aware, new semiconductor and battery factories are scheduled to start up and begin operations in 2026 and 2027 in various parts of Japan. We see this as an excellent opportunity for us.

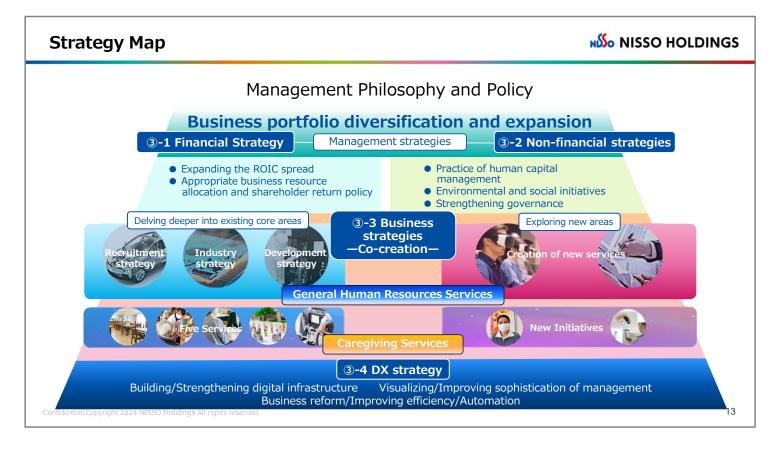
What we must especially focus on in the current and next fiscal years is to firmly seize the big opportunities in 2026 and 2027 while fully developing human resources who will flourish during that period. The main purpose of today's presentation is to explain this point to our investors as well.

New Medium-term Management Plan Policy

NISSO HOLDINGS

We will respond to digital transformation (DX), Green transformation (GX), AI, and other transformative changes
While carefully maintaining financial discipline and increasing the sophistication of governance, risk management, compliance, and security (GRCS). We will deepen the quality and content of the services we provide
In our core business, the General Human Resources business, by taking a completely fresh look at business processes, and will increase engagement with clients and workers as we engage in an in-depth search for new services that will lead to the resolution of social issues
Such as an aging society with a low birthrate, increasing mobility of human resources, improvement in productivity, well-being, and diversity. We will provide new services through co-creation with stakeholders.

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This is our strategy map. I would like to particularly focus on 3-3 Business strategies—Cocreation—.



Financial Strategy

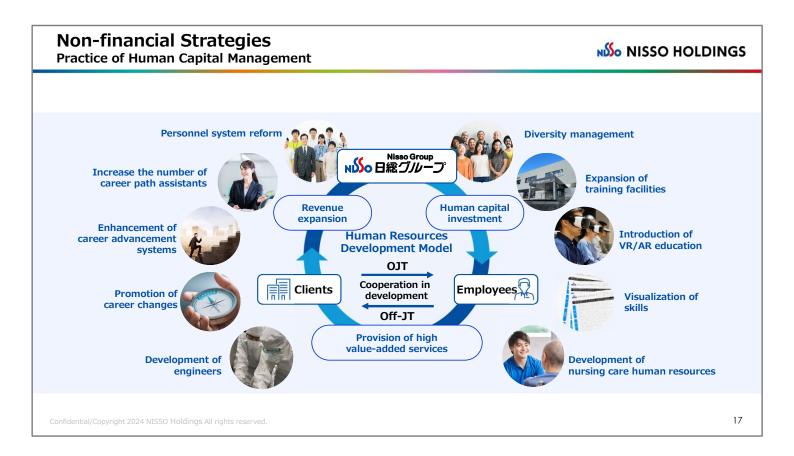
NISSO HOLDINGS

NISSO HOLDINGS will closely monitor our own cost of capital (cost of equity and weighted average cost of capital (WACC)) and will strive to pursue earning power and improve capital efficiency by using return on equity (ROE) and return on invested capital (ROIC) as key management indicators. In addition, we will strive to enhance corporate value by realizing a structure in which ROIC exceeds the cost of capital (weighted average cost of capital (WACC)) in a stable manner.



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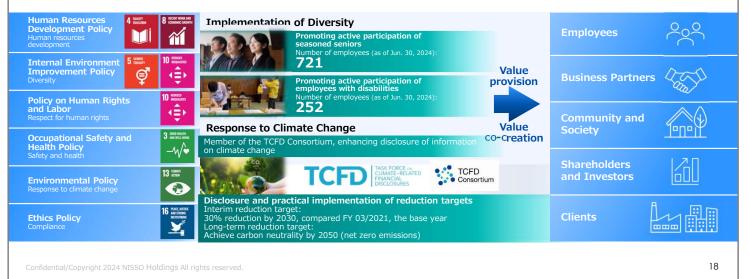


Non-financial Strategies "Environmental" and "Social" Initiatives



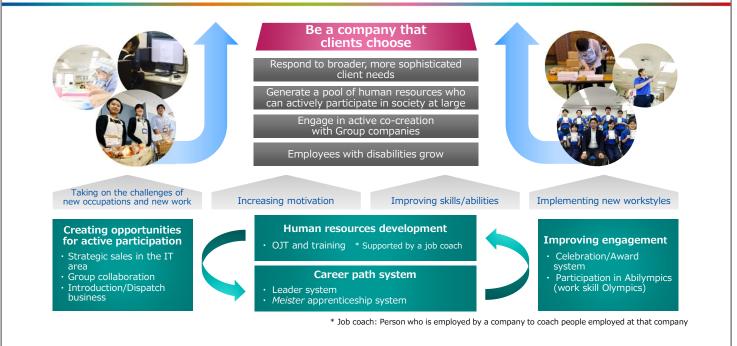
Sustainability Policy

In order to achieve our mission of "Creating opportunities and hopes for people to work", we, the Nisso Group, aim to achieve sustainable business growth and realize a sustainable society by establishing policies on human rights, labor, the environment, safety and health, and ethics, and are advancing initiatives to solve social issues through the provision of Human Resources Solution Services that support the growth of companies and people.



Non-financial Strategies Cases of Putting Diversity into Practice —Generating Active Participation of Employees with Disabilities

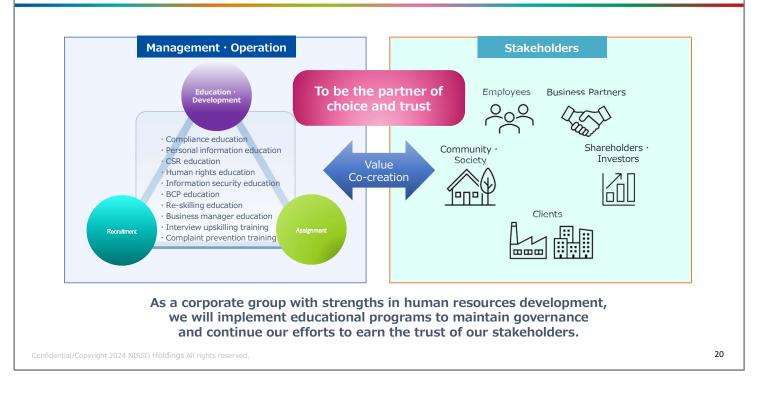
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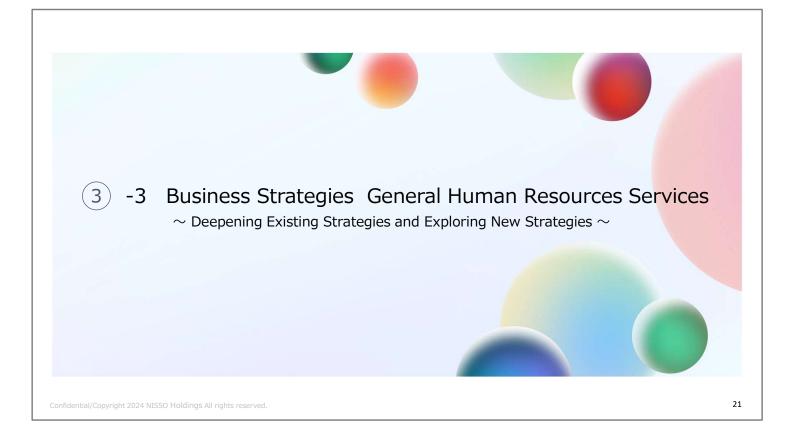


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Non-financial Strategies Strengthening of Governance

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Deepening Existing Strategies Technological Innovation Resulting in Changing Needs of a Changing Industry

NISSO HOLDINGS

Progress in introduction of new electric vehicle (EV) production technology combined with wide-ranging proliferation of AI higher performance and miniaturization of semiconductors and electronic components

and new manufacturing processes

We anticipate an increasing need for professional human resources who are highly skilled in development, process management, and maintenance to replace conventional operators

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The needs of our clients are described on this slide, which is titled "Technological Innovation Resulting in Changing Needs of a Changing Industry."

Our manufacturing-related human resources services have traditionally focused on operators for mass production. Particularly in the past two or three years, we have been developing people with equipment maintenance backgrounds. However, as the impact of technological innovation on manufacturing and development has become more visible, companies that do not have the ability and structure to develop human resources will not be able to face new growth.

In light of this, as stated in the bottom three rows of the slide, we "anticipate an increasing need for professional human resources who are highly skilled in development, process management, and maintenance to replace conventional operators" and we will proceed with the development of such human resources with a great deal of commitment.

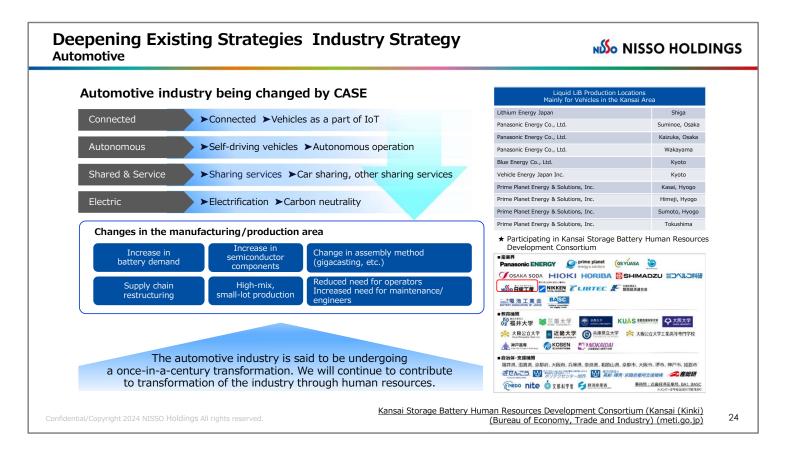
Deepening Existing Strategies Industry Strategy

NISSO HOLDINGS

As the industrial structure changes at an accelerating pace against the backdrop of technological innovation and environmental issues, the image of human resources required for each industry is also changing every moment. In particular, in order to meet the human resources needs of Japan's leading industries centered on automobiles, semiconductor, and electronics, we have established training facilities equipped with the latest manufacturing equipment to develop high value-added human resources, and provide strong support to the transforming industrial world.



From here, I will explain our strategies for digging deeper into each industry, industry by industry.



The first of our industry strategies addresses the Automotive Industry. As you all know, although the electrification of automobiles has become the global trend, in addition to this, various new developments such as autonomous driving, as shown in the upper left part of this slide, will become more and more common in the future.

The Automotive Industry, in particular, is said to be undergoing a once-in-a-century transformation. While some industries and companies will be hard hit as a result of these changes, we believe they will also create opportunities for others. In particular, we have the advantage of doing business with all body manufacturers.

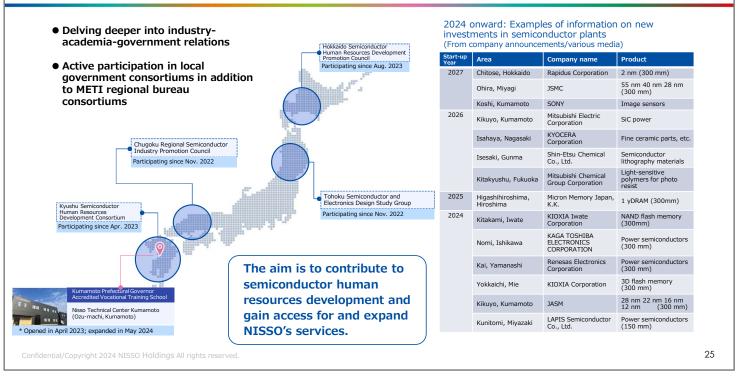
The key devices and essential components that will become important in the future will be semiconductors, software, and batteries, and therefore, we will focus our efforts on developing human resources and providing services in the field of batteries ahead of other companies.

We are already participating in organizations such as the Kansai Storage Battery Human Resources Development Consortium. Other participating companies are listed on the lower right of the slide. We also opened a Technical Center in Shiga Prefecture in 2024, which is dedicated to the development of human resources for batteries.

However, since batteries, unlike semiconductors, are heavy and large, it is expected that such factories will be set up throughout the country in the future to facilitate their transportation. Although some of these plans have already been confirmed, and others will become clearer in the future, the Automotive Industry Strategy will firmly face up to these opportunities.

Deepening Existing Strategies Industry Strategy Semiconductor and Electronics

NISSO HOLDINGS



Our second industry strategy is for the Semiconductor and Electronics Industries. Currently, the Technical Center shown on the slide is in operation.

When we started up in Kumamoto, it became clear that Japan was about to launch new semiconductor factories with the help of a large amount of subsidies. On the other hand, there is a shortage of human resources to support mass production. This is true not only for those directly employed by manufacturers, but also for human resources service companies like ours.

When we opened the Nisso Technical Center in Kumamoto and had our clients visit the center, we were told that they would definitely like to utilize the center for their own employee training as well. In Kumamoto, we have a state-of-the-art 300 mm, 12-inch semiconductor manufacturing equipment currently used in mass production kept powered up. In fact, since semiconductor manufacturers are already engaged in mass production, they may not able to use the actual equipment for training at their actual workplaces. Since no other company can offer such an environment, this is an added value for us.

The reason why we are strengthening our Technical Center in Kumamoto is because we know that major semiconductor projects will continue to be launched in the Kyushu area, centering on Kumamoto, in the form of the Silicon Island concept.



This is our global human resources strategy. First of all, we will develop human resources with high market value by reskilling, etc., those who are currently employed in the Group. As the working population continues to decline, we believe that it is inevitable that foreign nationals will play an active role in the industry. Starting with Vietnam, we will create an education and recruitment structure centered on Asia, assign them to engineering positions, and further expand their range of opportunities.

In addition to the industries listed in the slide, we believe that a time will come when foreign nationals will have to play an even greater role in the service industry and nursing care areas in the future. Furthermore, we hope to create an environment in which 3,000 engineers can flourish by 2030.

Deepening Existing Strategies Recruitment Strategy NISSO HOLDINGS **Targeting Zero Mismatches** Despite the declining population of working age, mismatches are occurring at recruitment sites on a nearly daily basis. Mismatches can be resolved if recruitment sites have a menu of many different types of work to offer. (Within the Group) Recruiting consortium (Outside the Group) any Nisso Brain anv xpansion Expansion N 株式会社ニコン日総プライム EYE'S Recruitment **HR Tech-related** platform companies NSの日総工産株式合社 Matching by AI anv Alliances Leaf NxT Increased accuracy Value Co-creation B. Human resources 日総ニフティ株式会社 プロ総ぴゅあ株式会社 anv service-related companies () TSUNAGU GROUP Vector Shinwa **Diversification of** Diversification of (May 2024 human resources needs social issues Capital and business alliances) Mobilization of human Reach zero mismatches by building and deploying a recruitment platform that utilizes Group synergies to respond to diversifying social issues and meet human resources needs. 27

This slide is also about our recruitment strategy. Currently, we interview a little over 4 times as many people as we hire each month. Unfortunately, only about a quarter of the people we are seeking are actually hired, which indicates that there is a very large number of mismatches. There are a variety of reasons for this, such as applicants not meeting our desired conditions or not having the type of jobs that they are seeking.

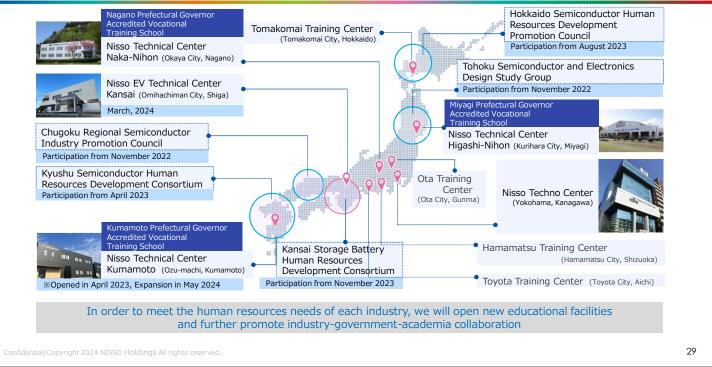
The slide states that our target is to achieve zero mismatches, and in fact, the capital and business alliance with the TSUNAGU GROUP, which I explained earlier, is meant for that purpose as well. We formed a recruiting consortium with more than 130 human resources service-related companies and HR Tech-related companies. We are also in the process of building a system to improve the accuracy of our analog-based platform by utilizing digital AI matching to ensure that applicants will not be overlooked or mismatches will not occur.



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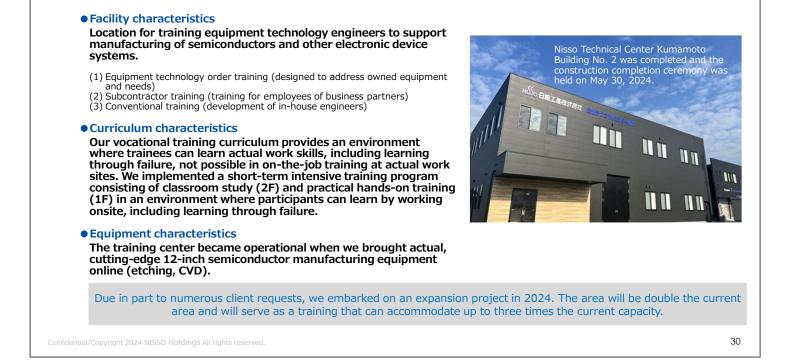
Deepening Existing Strategies Development Strategy Nationwide Network of Training Bases

NISSO HOLDINGS



I would like to talk about our training bases and what they offer. As I mentioned earlier, with regard to the development of human resources for the semiconductor industry, we are developing human resources to support and/or develop mass production technologies in the semiconductor and battery industries in cooperation with industry, government, and academia in each region. To this end, we are planning to participate in consortiums as well as to open Technical Centers as needed. The slide shows our training bases that are spread throughout Japan.





This slide shows the Nisso Technical Center Kumamoto Building No. 2, which I talked about a little earlier. The actual so-called 12-inch semiconductor manufacturing equipment is in operation, and available for use for training in etching and CVD.

Issues involved in the shift to EV	 Changing components Changing production processes 	 Changing systems Changing human resources (skill) requirements
	anufacturing industry will also inc	new skills and training programs in the rease.
Rolling out a strategy aimed at adapting to the shift to EV and a sust hassonic ENERGY OF THE STATE OF THE STATE COMMA SOON HIGK HORIES SHIMADZU ECULTE	anufacturing industry will also inc	
Rolling out a strategy aimed at adapting to the shift to EV and a sust Remain ENERGY @rim team (ground ENERGY @rim team (ground ENERGY)	anufacturing industry will also inc tainable future Participating in the	

This is a training base for storage batteries that we opened this year.

Deepening Existing Strategies Development Strategy Meeting the Needs of a Changing Industry





In the Chubu and Tokai region,

We are planning to open a core training location to develop various kinds of engineers, mainly for absolutely essential maintenance in the rapidly changing automobile, storage battery, and semiconductor areas.

The main target for development is skill improvement/re-skilling of personnel who lack experience and manufacturing operators. Our plan is to accommodate external development needs as well as our own.

We are currently considering development and introduction of a curriculum that utilizes extended reality (XR) technology in addition to the actual core equipment.

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From here, I would like to share some information about the Chubu-Tokai region in advance.

The Chubu-Tokai region has a very high concentration of manufacturing industries. The region will further expand with manufacturing sites to include storage batteries and power semiconductors.

For this reason, we are planning to establish a strong base in this area to develop human resources that will be needed in the future. In addition education that focuses on actual equipment, we plan to develop and introduce a curriculum that utilizes technologies such as AR and VR.



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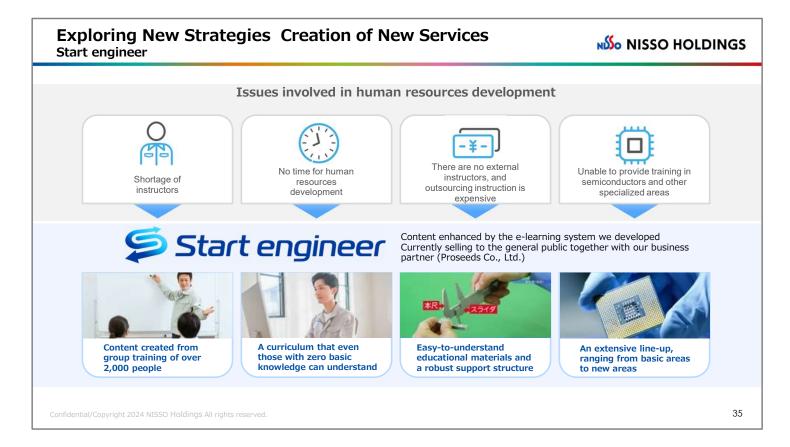
Exploring New Strategies Creation of New Services Education/Training Entrustment Services

NISSO HOLDINGS



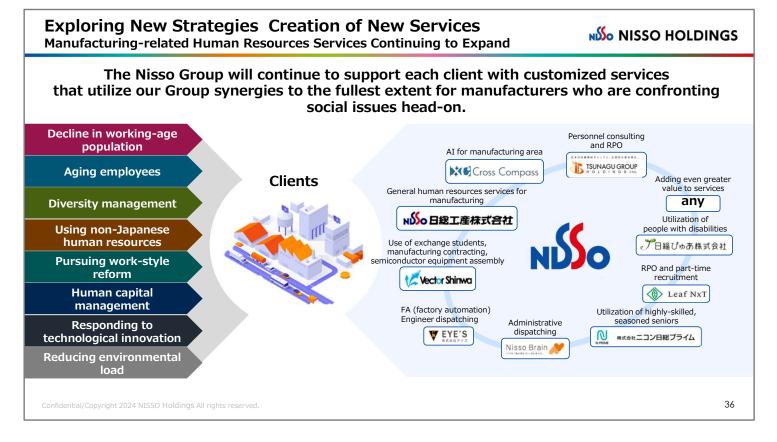
I will now provide an explanation about the creation of new services. The lower part of the slide shows our clients who have endorsed the "NISSO HR Development Service". With the approval of our main clients for this service, we have agreed to help them develop their own human resources.

Although some of our clients did not allow their company names to be listed, we plan to increase the number of the clients who endorse this service in the future. In addition to providing training in the area of our client's skilled and/or technical employees, we intend to expand this service into one that provides more advanced training by enhancing our training expertise and capabilities.



Let me explain "Start engineer." We have a Technical Center using actual equipment, and a variety of training systems and content that have been taken by more than 2,000 people to date.

Since such content is hard to find, we started to sell it to the general public, including other companies in our industry and companies other than our clients, using the e-learning system together with Proseeds Co., Ltd., with whom we have a business alliance.



Traditionally, as a human resources company, we have provided services that provide human resources to our clients.

In recent years, however, we have been receiving a variety of inquiries from manufacturers, who are faced with an increasing number of issues that need to be addressed such as the diversification of employment, human capital management, and technological innovation, but do not have the man-hours to respond to them.

In response, in addition to our existing external labor services such as temporary human resources dispatching and contracting, the Nisso Group is now working together to provide support for various issues that need to be addressed in the future, including the hiring to training, and management of new graduates, mid-career employees, and contract employees, hired directly by our clients. The Nisso Group has begun a new initiative to work together to support clients by providing customized services tailored to their needs.



Nursing Care · Welfare Services Business Environment and Social Issues



Trends in	2020				2030			Growth rate
Elderly by Prefecture	Total population (10,000 people)	Populatio 65 and (10,000 p	over	Aging rate (%)	Total population (10,000 people)	Population aged 65 and over (10,000 people)	Aging rate (%)	of the aging rate (points)
Nationwide	12,615	÷	3,603	28.6	12,011	3,696	30.8	2.2
Kanagawa Prefecture	924		236	25.5	912	255	28.0	2.5
Fukushima Prefecture	183		58	31.7	164	60	36.6	4.9
Nursing Care Staf	• Trends in Acti	ive Job Op	penings	-to-Applicants R	,	ed Population by Region in		timate)" National Institut Id Social Security Researd
	January 2	.023	Janu	iary 2024				
Nationwide		1.35		1.27	Social Issue	es in Nursin	<u>g Care</u>	
Kanagawa Prefecture		1.10		1.09	 Further increase in the number of people requiring nursin Chronic shortage of nursing care workers 			uiring nursing o
Fukushima		1.56		1.44	Decline in the quality of nursing care services			
Prefecture				4.00				

This slide summarizes data on the business environment and social issues related to the Nursing Care \cdot Welfare Services.

Nursing Care · Welfare Services Deepening Existing Strategies



This slide shows the "4 Commitments" of the Nursing Care \cdot Welfare Services and the "5 Services" that are currently being provided.

Nursing Care · Welfare Services Exploring New Strategies New Initiatives

Utilization of diverse **Improvement of Improvement** of human resources nursing care quality productivity Promoting the utilization of foreign Utilization of nursing care Industry-government-academia human resources collaboration support robots and ICT _New assignment to Bldg. 5 _Basic agreement with Kanagawa Manualized and extensive Prefecture on improvement of Leader development training programs _Home-visit nursing care staff training pre-symptomatic diseases Joint research with universities Joint research agreement with Yokohama National University \sim Joint research on environmental adaptation of residents in facilities for the elderly Nisso Nifty will contribute to solving social issues and improving customer satisfaction. 40

As a human resources service company, we are particularly focused on human resources development in our Nursing Care \cdot Welfare Services compared to other nursing care facilities.

It is said that in this field, it will be increasingly necessary for foreign nationals to play an active role in the future. Therefore, the first thing we need to do is to take on the challenge of developing a training system and management methods that will enable foreign nationals to play an active role in our facilities, and then expand it to other facilities as well.

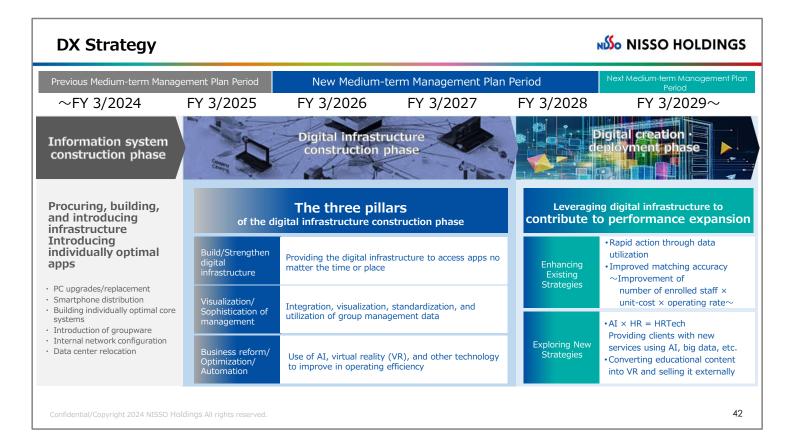
The second is to improve the quality of nursing care. We will also take on the challenge of "providing high quality services more efficiently" in collaboration with industry, government, and academia.

And the third is to improve productivity. We will utilize ICT and develop various instruments and equipment to reduce the burden on caregivers, rather than just depending on the so-called manpower.

Since some of our clients are also involved in these fields, we would like to take on the challenge of commercializing this technology while experimenting with them at our facilities.

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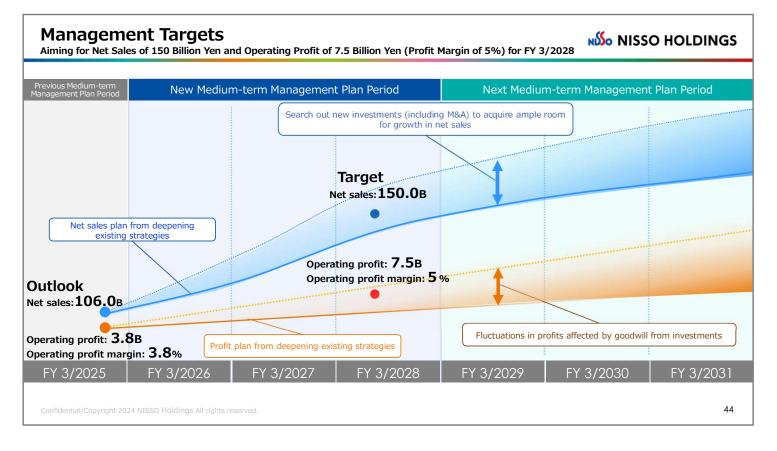


This slide shows our DX Strategy.

In the current fiscal year, we will lay the groundwork for this strategy, and from the next fiscal year onwards, we will ensure full-scale efficiency, sophistication, and visualization of our business through digitalization. In the final year of our Medium-term Management Plan, we intend to steadily develop our business utilizing this expertise.

In particular, we believe that our efforts in the HRTech area and the use of VR and other technologies for educational content will also be very new business opportunities in the future.





For FY 3/2028, we will make various investments with the goal of achieving net sales of 150 billion yen, operating income of 7.5 billion yen, and operating profit margin of 5%.

This is predicated on the assumption that we will steadily expand the new factory start-up projects in 2026 and 2027 that I mentioned earlier. As we have been making investments toward this goal since the current fiscal year, we are falling short of the profits in the current Medium-term Management Plan, and are behind schedule. We hope that you will accept this and continue to give us your support.

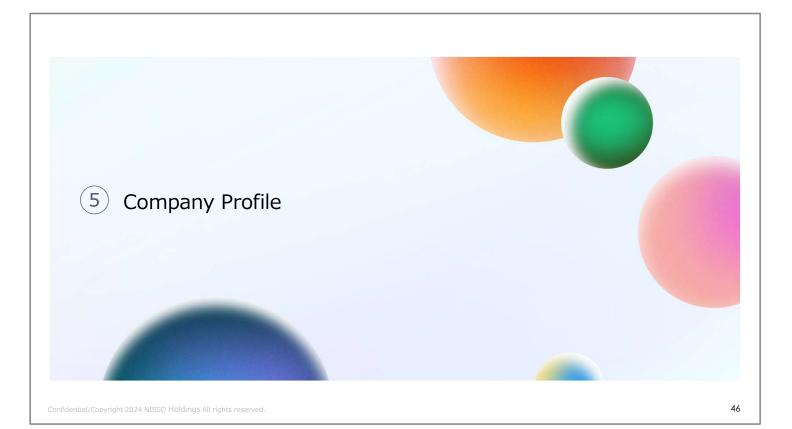
Financial Indicators

NISSO HOLDINGS

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	Management Indicators	Management Targets
Growth potential	Net sales growth rate (CAGR)	12.3% or more Growth rate above industry standards
Profitability	Operating profit margin	5% or more
	ROE	Average of 20% or more
Efficiency	ROIC	Average of 15% or more
Soundness	Financial leverage	2.5 times or more
Shareholder returns	Dividend payout ratio	30% or more

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Company Profile

NISSO HOLDINGS

Trade Name	NISSO HOLDINGS Co., Ltd. (Japanese Co. Name: N I S S Oホールディングス株式会社)
Securities Code	9332 (Prime Market, Tokyo Stock Exchange)
URL	https://www.nisso-hd.com/en/
Fiscal Year-end	March 31
Date Established	October 2, 2023
Capital	2,016 Million JPY (As of March 31, 2024)
Headquarters	1-4-1 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa 222-0033
Business Description	Business management of group companies, etc. engaged in manufacturing dispatching \cdot manufacturing contracting, general office dispatching \cdot BPO, facility nursing care \cdot home-based nursing care, etc., and incidental or related operations, etc.



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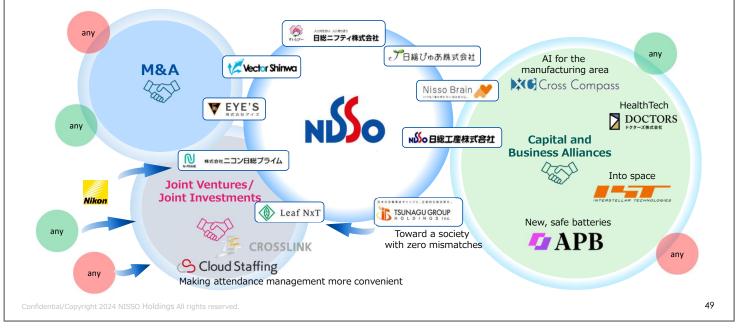
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of Group Compani	es			NISO NI	SSO HOL
NISSOホールディングス	Our Company • Holding Company	NISSO HOLDINGS Co., Ltd	1.		
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— 🕼 Vector Shinwa	Consolidated subsidiary	Vector Shinwa Co., Ltd.	Manufacturing dispatching • contracting, etc.	Production Human Posourcos	Human Resources Services
- し EYE'S 株式会社アイズ	Consolidated subsidiary	EYE'S Co., Ltd.	Manufacturing dispatching, IT engineer dispatching, FA support, etc.	Resources Services	
Nisso Brain 🥓	Consolidated subsidiary	Nisso Brain Co., Ltd.	Administrative dispatching, BPO, etc.	Administrative H Serv	
ー NFRIME 株式会社ニコン日総プライム	Consolidated subsidiary	Nikon Nisso Prime Corporation	Human resources dispatching, recruitment, etc.		
- プロ総ぴゅあ株式会社	NISSO CORP.'s special-purpose subsidiary	Nisso Pure Co., Ltd.	Light work contracting, sale of goods, etc.	Other Huma	n Resources
Leaf NxT	Equity-method affiliate	Leaf NxT Inc.	Recruitment support, HR platform services, etc.	Serv	ices
日本の方案室はギャップに、圧倒内な制決単年。	Equity-method affiliate	TSUNAGU GROUP HOLDINGS Inc.	RPO, personnel consulting, etc.		
んとりききい Aに前のあう すいとびー 日総ニフティ株式会社	Consolidated subsidiary	Nisso Nifty Co., Ltd.	Facility nursing care, home-based nursing care, etc.	Nursing Care • W	/elfare Services

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The Nisso Group Continues to Expand through Co-creation Misso Holdings

In order to solve the problems of our customers face, we will not set any restrictions and will proactively promote collaboration with potential partners. We aim to achieve new value co-creation (CSV) through group-wide participation in consortiums including industry, government, and academia, business and capital alliances, investment in startups, and M&A.



This slide shows a diagram of "The Nisso Group Continues to Expand through Co-Creation." With the Nisso Group at the center, we are taking on the challenge of developing human resources in new areas, as well as creating worksites and business structures with various other companies with which we have capital and business alliances.

Furthermore, going forward, in order to address social issues, the labor market, and the issues of our clients, we believe that we will need partners who will be able to engage in joint ventures/joint investments, as shown in the lower left corner of the slide. I believe that finding such partners and co-creating this value together will be a very important point.

We transitioned to a holding company in October last year, and of course, we will be more proactive than ever with regard to M&A. However, if we work on something on our own, it may not be easy to increase the speed of our M&A activities.

Therefore, we would like to create a Nisso Group that is willing to take on new challenges together with other companies that offer things that we do not have.

Appendix Detailed List of References for Previous Medium-term Management Plan Initiative Results



	Initiative Results	Reference		
Advanced the industry strategy		FY 3/2024, Full year, P. 22 of materials, etc.		
Added EYE'S Co., Ltd. as a consolidated Group subsidiary		FY 3/2024, Full year, P. 34 of materials		
	Doctors Inc.	FY 3/2023, 2Q, P. 25 of materials		
Alliances with different industries:	Interstellar Technologies Inc.	FY 3/2023, 3Q, P. 22 of materials		
	APB Corporation	FY 3/2024, 3Q, P. 30 of materials, etc.		
Expanded training facilities (Kumamoto, Kansai)		FY 3/2024, 3Q, P. 31 of materials, etc.		
Pursued industry-government-academia collaboration (in five regions nationwide)		FY 3/2024, Full year, P. 28 of materials, etc.		
Exhibited at Manufacturing World in Japan		FY 3/2024, 1Q, P. 28 of materials, etc.		
Reformed personnel system		FY 3/2024, Full year, P. 27 of materials, etc.		
Enhanced educational facilities and programs (for engineers and caregivers)		FY 3/2024, Full year, P. 28 of materials, etc.		
Promoted changing careers to be an engineer		FY 3/2024, Full year, P. 27 of materials, etc.		
"Cloud Staffing" dispatching	ng contract management	July 29, 2022 NISSO CORPORATION News Release		
"Start engineer" e-learnin	g to train new personnel	FY 3/2024, 1Q, P. 23 of materials		
Use of IT in recruitment o	perations	FY 3/2024, 1Q, P. 28 of materials, etc.		
	* "Materials" refers to financial ro	sults briefing materials NISSO HOLDINGS IR Library		

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