

March 31, 2026

Company Name: NISSO HOLDINGS Co., Ltd.
Representative: Ryuichi Shimizu,
Representative Director, President & Executive Officer
(Securities Code: 9332, TSE Prime Market)

Notice of Commencement of Discussions and Considerations for Absorption-type Merger of Consolidated Sub-subsidiary by Consolidated Subsidiary

NISSO HOLDINGS Co., Ltd. (hereinafter, the "Company") hereby announces that NISSO CORPORATION, a consolidated subsidiary of the Company, has commenced discussions and considerations regarding the absorption-type merger of EYE'S Co., Ltd., a 100% subsidiary of NISSO CORPORATION, and a consolidated sub-subsidiary of the Company, as follows.

1. Purpose of the Merger

In order to steadily implement the growth strategies set forth in the Medium-term Management Plan, this merger will be implemented with the aim of enhancing the mobility of each business through business-specific reorganization.

Through the absorption-type merger of a sub-subsidiary by a subsidiary, the Company aims to achieve sustainable growth and enhance profitability by establishing a structure that enables each business to quickly implement strategies based on its own winning strategies, and by optimizing the allocation of management resources and improving the speed of decision-making.

2. Overview of the Merger

(1) Method of the Merger

The merger will be an absorption-type merger in which NISSO CORPORATION will be the surviving company and EYE'S Co., Ltd. will be the extinct (absorbed) company.

The merger date (effective date) will be July 1, 2026, and discussions and considerations will proceed.

(2) Overview of the Merging Companies (As of March 31, 2026)

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	NISSO HOLDINGS Co., Ltd. 100%	NISSO CORPORATION 100%

3. Future Prospects

Further details of the merger will be announced once they have been finalized.

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

NISSO HOLDINGS Co., Ltd. Company Overview



Company Name: NISSO HOLDINGS Co., Ltd.
Security Code: 9332 (Tokyo Stock Exchange Prime Market)
URL: <https://www.nisso-hd.com/en>
Fiscal Year End: March 31
Established: October 2, 2023
Capital: 2,016 million yen (As of December 31, 2025)
Headquarters Address:

1-4-1 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa 222-0033 Japan

Business Description:

Business management of group companies, etc., engaged in manufacturing dispatching · manufacturing contracting, general office dispatching · BPO, facility nursing care · home-based nursing care, etc., and incidental or related operations, etc.