

Company name: Amvis Holdings, Inc.
Name of representative: Keiichi Shibahara, Representative Director and CEO
Securities code: 7071; Tokyo Stock Exchange Prime
Inquiries: Shingo Yamaguchi, Director

Notice Regarding Establishment of Subsidiaries, Absorption-Type Company Splits, and Transfer of Shares of the Succeeding Companies

Amvis Holdings, Inc. (Chuo-ku, Tokyo; Representative Director: Keiichi Shibahara; hereafter the “Company”) hereby announces that, at a meeting of its Board of Directors held today, it resolved to transfer the business operations relating to 47 “Ishinkan” facilities primarily located in Western Japan and operated by its consolidated subsidiary Amvis, Inc. (Headquarters: Chuo-ku, Tokyo; Representative Director: Keiichi Shibahara; hereafter “Amvis”) (“Target Business”) by means of the following absorption-type company splits: (i) an absorption-type company split in which the Company will be the splitting company and Amvis Holdings West, Inc. (“Amvis Holdings West”), a wholly owned subsidiary of the Company established for the transaction, will be the succeeding company (“Absorption-Type Company Split No. 1”); and (ii) an absorption-type company split in which Amvis will be the splitting company and Amvis West, Inc. (“Amvis West”), a wholly owned subsidiary of the Company established for the transaction, will be the succeeding company (“Absorption-Type Company Split No. 2”; together with the Absorption-Type Company Split No. 1, the “Absorption-Type Company Splits”). Following the Absorption-Type Company Splits, the Company will transfer all issued shares of Amvis Holdings West and Amvis West (collectively, the “Succeeding Companies”) to NSSK-Altair1 Co., Ltd. (Minato-ku, Tokyo; hereafter “Altair”), which is directly or indirectly invested in by investment limited liability partnerships and Exempted Limited Partnerships managed or serviced by NSSK Group (Minato-ku, Tokyo; Representative: Jun Tsusaka; hereafter “NSSK”) (“Share Transfer”). The Company hereby announces that it entered into a share transfer agreement with Altair today.

Please note that, as the Absorption-Type Company Split No. 1 and the Absorption-Type Company Split No. 2 involve transfers of business divisions to wholly owned subsidiaries of the Company, some disclosure items and details have been omitted from this release.

I. Overview of the Transaction

1. Objectives of the Transaction

The Company and its subsidiaries (the “Group”) operate “Ishinkan,” a nationwide network of residential care facilities that actively accept individuals with high medical needs, including patients with terminal stages of cancer, patients requiring ventilator support, and individuals with severe neurodegenerative diseases. In collaboration with local medical institutions and other organizations, the Group provides nursing and long-term care services, including terminal care.

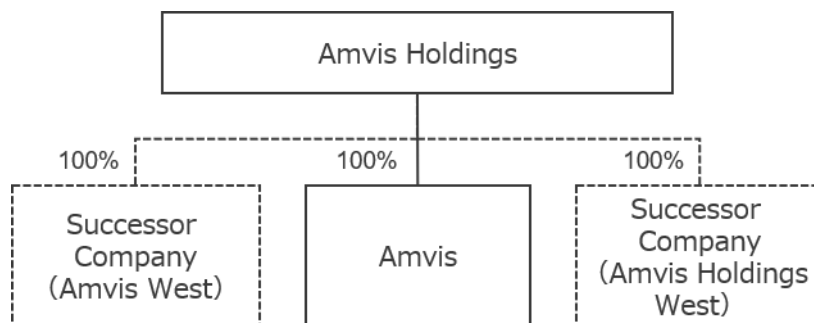
Until now, in addition to the Greater Tokyo Area and Eastern Japan, we have been actively expanding into new regions, including Western Japan. However, taking into account the needs of residents and the reception conditions in each region, we have decided to focus even more on operating “Ishinkan”—facilities where we utilize our strengths in caring for patients with severe medical conditions and those in terminal care—and to prioritize the allocation of our management resources to the Greater Tokyo Area and Eastern Japan, where we can best leverage those strengths.

With respect to the business relating to the 47 facilities primarily located in Western Japan, the Company believes that leveraging NSSK’s expertise and business platform, backed by extensive experience and a proven track record in the nursing care, hospice, and healthcare sectors, will contribute to further growth of the Target Business. Accordingly, the Company has decided to proceed with the Share Transfer to Altair.

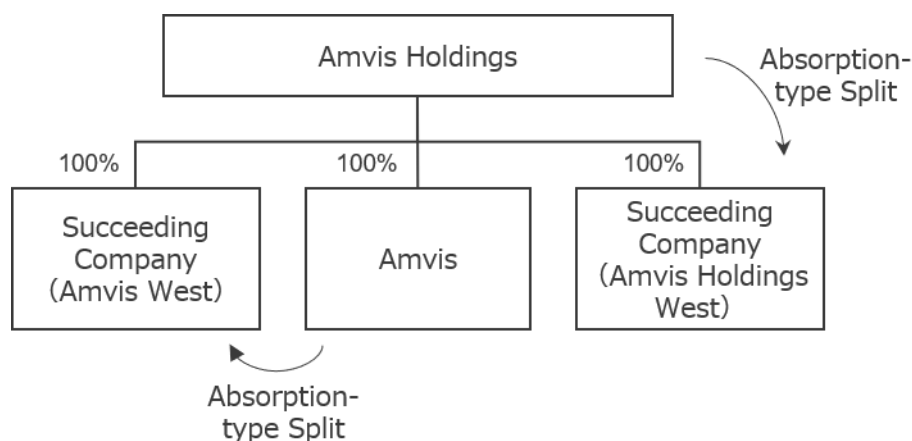
Through the transaction, the Company will proceed with the strategic allocation of management resources and enhancement of our revenue base. The Company also intends to use the proceeds from the Share Transfer to reinforce its financial position and increase its capacity for growth investment, enabling flexible investment in growth areas, including comprehensive medical support services, with the aim of enhancing corporate value over the medium to long term.

2. Overview of the Transaction

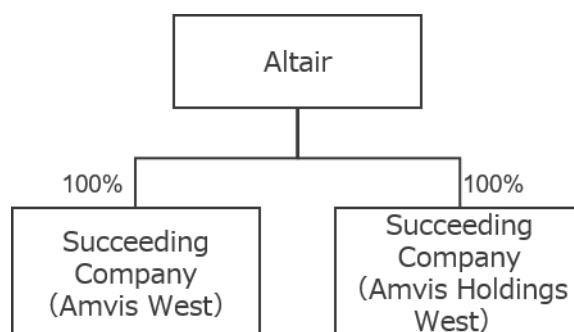
〈After Establishment of the Succeeding Companies〉



〈Absorption-Type Company Splits〉



〈After the Share Transfer〉



3. Schedule of the Absorption-Type Company Splits and the Share Transfer

● Absorption-Type Company Split No. 1

Date of Board of Directors Resolution	September 28, 2026
Date of Conclusion of the Absorption-Type Company Split Agreement	September 28, 2026
Date of Public Notice of Record Date for the General Meeting of Shareholders	September 28, 2026
Record Date for the General Meeting of Shareholders	October 13, 2026 (scheduled)
Date of Resolution at the General Meeting of Shareholders	November 13, 2026 (scheduled)
Effective Date	November 16, 2026 (scheduled)

- Absorption-Type Company Split No. 2

Date of Board of Directors Resolution	September 28, 2026
Date of Conclusion of the Absorption-Type Company Split Agreement	September 28, 2026
Date of Resolution at the General Meeting of Shareholders	October 29, 2026 (scheduled)
Effective Date	November 1, 2026 (scheduled)

- Share Transfer

Date of Board of Directors Resolution	September 28, 2026
Date of Conclusion of the Share Transfer Agreement	September 28, 2026
Date of Public Notice of Record Date for the General Meeting of Shareholders	September 28, 2026
Record Date for the General Meeting of Shareholders	October 13, 2026 (scheduled)
Date of Resolution at the General Meeting of Shareholders	November 13, 2026 (scheduled)
Effective Date of the Share Transfer	November 16, 2026 (scheduled)

II. Overview of the Absorption-Type Company Splits

1. Summary of the Absorption-Type Company Splits

(1) Schedule of the Absorption-Type Company Splits

As described above in “I. 3. Schedule of the Absorption-Type Company Splits and the Share Transfer.”

(2) Method of the Absorption-Type Company Splits

- Absorption-Type Company Split No. 1: An absorption-type company split in which the Company is the splitting company and Amvis Holdings West is the succeeding company.
- Absorption-Type Company Split No. 2: An absorption-type company split in which Amvis is the splitting company and Amvis West is the succeeding company.

(3) Details of Allotment in the Absorption-Type Company Splits

- Absorption-Type Company Split No. 1: Amvis Holdings West will issue 800 shares of its common stock and allocate all of them to the Company.
- Absorption-Type Company Split No. 2: No shares, cash, or other assets will be allocated in connection with this absorption-type company split.

(4) Treatment of Stock Acquisition Rights and Bonds with Stock Acquisition Rights in Connection with the Absorption-Type Company Splits

The treatment of the stock acquisition rights issued by the Company will not change as a result of the Absorption-Type Company Splits.

The Company has not issued any bonds with stock acquisition rights.

(5) Increase/Decrease in Capital Due to the Absorption-Type Company Splits

- Absorption-Type Company Split No. 1: There will be no increase or decrease in the Company's capital as a result of Absorption-Type Company Split No. 1.
- Absorption-Type Company Split No. 2: There will be no increase or decrease in Amvis's capital as a result of Absorption-Type Company Split No. 2.

(6) Rights and Duties to Be Transferred to the Succeeding Companies

- Absorption-Type Company Split No. 1: On the effective date of Absorption-Type Company Split No. 1, Amvis Holdings West will succeed to the assets, liabilities, and other rights and obligations held by the Company in relation to the Target Business, to the extent specified in the absorption-type company split agreement.
- Absorption-Type Company Split No. 2: On the effective date of Absorption-Type Company Split No. 2, Amvis West will succeed to the assets, liabilities, and other rights and obligations held by Amvis in relation to the Target Business, to the extent specified in the absorption-type company split agreement.

(7) Prospects for Fulfillment of Obligations

The Company foresees no problems in the fulfillment of obligations by the Company, Amvis, or the Succeeding Companies after the respective effective dates of the Absorption-Type Company Splits.

2. Overview of the Companies Involved in the Absorption-Type Company Splits (as of September 30, 2025)

• Splitting Companies

	Splitting Company (Absorption-Type Company Split No. 1)	Splitting Company (Absorption-Type Company Split No. 2)
(1) Name	Amvis Holdings, Inc.	Amvis, Inc.
(2) Location	1-6-1 Kyobashi, Chuo-ku, Tokyo 7th Floor, Mitsui Sumitomo Kaijou Tepuco Building	1-6-1 Kyobashi, Chuo-ku, Tokyo 7th Floor, Mitsui Sumitomo Kaijou Tepuco Building
(3) Representative	Representative Director: Keiichi Shibahara	Representative Director Shogo Masui
(4) Business	Operations of assisted living facilities, in-home nursing care, in-home care services, home care support services, disability welfare services (including home care), consulting services, real estate ownership and management of facilities operated by Amvis, Inc., overall management functions for the entire Amvis Group, and other ancillary businesses	Private senior living facilities, in-home nursing care, in-home personal care, home care support, disability welfare services (including home-based care), consulting services, and other related businesses
(5) Capital	66 million yen	10 million yen
(6) Established	October 2016	September 2013
(7) Shares Issued and Outstanding	98,112,000 shares	5,000 shares
(8) Principal Shareholders and Their Holdings	IDEACapital Co., Ltd. (52.06%) Keiichi Shibahara (8.68%) The Master Trust Bank of Japan, Ltd. (Trust Account) (3.56%) MSIP CLIENT SECURITIES (Standing Agent: Morgan Stanley MUFG Securities Co., Ltd.) (2.53%) DBS BANK LTDF ORG. K. GOH STRATEGIC HOLDINGS PTE LTD 700551 (Standing Agent: Mizuho Bank, Ltd.) (2.04%)	Amvis Holdings, Inc. (100%)
(9) Fiscal Year-End	September 30	September 30
(10) Financial Position and Operating Results for the Most Recent Fiscal Year (Fiscal Year Ended September 30, 2025) (Non-Consolidated)		
Net Assets	20,956 million yen	15,010 million yen
Total Assets	57,783 million yen	33,562 million yen
Net assets per share	214.86 yen	3,002,067.35 yen
Net Sales and Operating Revenue	8,248 million yen	48,794 million yen
Operating income	2,387 million yen	5,604 million yen
Ordinary income	2,279 million yen	5,725 million yen
Net income	2,142 million yen	3,342 million yen
Net income per share	21.97 yen	668,469.49 yen

• Succeeding Companies

	Succeeding Company in Absorption-Type Company Split No. 1	Succeeding Company in Absorption-Type Company Split No. 2
(1) Name	Amvis Holdings West, Inc.	Amvis West, Inc.

(2) Location	1-6-1 Kyobashi, Chuo-ku, Tokyo 7th Floor, Mitsui Sumitomo Kaijō Tepuco Building	1-6-1 Kyobashi, Chuo-ku, Tokyo 7th Floor, Mitsui Sumitomo Kaijō Tepuco Building
(3) Representative	Representative Director Shōgō Masui	Representative Director Shōgō Masui
(4) Business	Operating paid nursing homes; providing in-home nursing care, in-home caregiving services, and home care support; providing disability welfare services (including home care); consulting services; owning and managing real estate for facilities operated by Amvis West, Inc.; and other related businesses	Paid nursing home services, in-home nursing care, in-home care services, home care support, disability welfare services (including in-home care), consulting services, and other related businesses
(5) Capital	1 yen	1 yen
(6) Established	September 1, 2026	September 1, 2026
(7) Shares Issued and Outstanding	200 shares	200 shares
(8) Principal Shareholders and Their Holdings	Amvis Holdings, Inc. (100%)	Amvis Holdings, Inc. (100%)
(9) Fiscal Year-End	March 31	March 31

3. Overview of the Business Segments to Be Split

(1) Description of Business of the Segments to Be Split

- Absorption-Type Company Splits Nos. 1 and 2
Paid nursing home operations, in-home nursing care, in-home care services, home care support services, and disability welfare services (including home care)

(2) Operating Results of the Segments to Be Split

- Absorption-Type Company Splits Nos. 1 and 2
Net sales: 11,522 million yen (Fiscal year ended September 30, 2025)

(3) Items and Amounts of Assets and Liabilities to Be Split

- Absorption-Type Company Split No. 1

Assets		Liabilities	
Item	Book Value	Item	Book Value
Current Assets	0 million yen	Current Liabilities	9 million yen
Fixed Assets	18,531 million yen	Long-term liabilities	9,048 million yen
Total	18,531 million yen	Total	9,057 million yen

(Note) The above figures are based on the balance sheet as of June 30, 2026 and therefore may differ from the actual amounts of the assets and liabilities to be transferred, which will reflect any increases or decreases through the effective date of this absorption-type company split.

- Absorption-Type Company Split No. 2

Assets		Liabilities	
Item	Book Value	Item	Book Value
Current Assets	2,769 million yen	Current Liabilities	1,029 million yen
Fixed Assets	234 million yen	Long-term liabilities	97 million yen
Total	3,003 million yen	Total	1,126 million yen

(Note) The above figures are based on the balance sheet as of June 30, 2026 and therefore may differ from the actual amounts of the assets and liabilities to be transferred, which will reflect any increases or decreases through the effective date of this absorption-type company split.

4. Status After the Absorption-Type Company Splits

- Absorption-Type Company Split No. 1
No changes are currently planned to the name, location, title and name of the representative, description of business, capital, or fiscal year-end of either the Company or Amvis Holdings West following Absorption-Type Company Split No. 1.
- Absorption-Type Company Split No. 2
No changes are currently planned to the name, location, title and name of the representative, description of business, capital, or fiscal year-end of either Amvis or Amvis West following Absorption-Type Company Split No. 2.

III. Overview of the Share Transfer

1. Purpose of the Share Transfer

As described above in “I. 1. Objectives of the Transaction.” The Share Transfer is scheduled to be executed on November 16, 2026, subject to the Absorption-Type Company Splits taking effect.

2. Overview of the Succeeding Companies

For an overview of Amvis Holdings West and Amvis West, please refer to “II. 2. Overview of the Companies Involved in the Absorption-Type Company Splits” above. Both companies were established in September 2026 and have not yet completed a fiscal year; accordingly, there are no finalized operating results for the past three fiscal years.

3. Overview of the Company to Which the Shares Will Be Transferred

(1) Name	NSSK-Altair1 Co., Ltd.	
(2) Location	Atago Green Hills MORI Tower, 2-5-1 Atago, Minato-ku, Tokyo	
(3) Representative	Representative Director Shohei Akiyama	
(4) Business	1. Investment in companies engaged in the following businesses or equivalent businesses (1) Construction (2) Manufacturing (3) Wholesale and retail trade (4) Financial services and insurance (5) Real estate and equipment rental (6) Academic Research, Professional and Technical Services (7) Accommodation and Food Service Industries (8) Consumer Services and Entertainment (9) Education and Learning Support Services (10) Healthcare and Welfare Services (11) Miscellaneous service industries 2. All operations incidental to the preceding item	
(5) Capital	50,000 yen	
(6) Established	August 12, 2026	
(7) Principal Shareholders and Their Holdings	NSSK-Altair2 Co., Ltd. (100%)	
(8) Relationship with the Company	Capital relationship	None
	Personnel relationships	None
	Transactional relationships	None
	Status as a related party	None

4. Number of Shares to Be Transferred and Number of Shares Held Before and After the Transfer

Amvis Holdings West

Number of shares owned by the Company before the Share Transfer	1,000 shares (Voting rights ratio: 100%)
Number of shares to be transferred	1,000 shares (Voting rights ratio: 100%)
Number of shares held by the Company after the Share Transfer	0 shares (Voting rights ratio: 0%)

Amvis West

Number of shares owned by the Company before the Share Transfer	200 shares (Voting rights ratio: 100%)
Number of shares to be transferred	200 shares (Voting rights ratio: 100%)
Number of shares held by the Company after the Share Transfer	0 shares (Voting rights ratio: 0%)

(Note) The aggregate transfer price for all shares of Amvis Holdings West, Inc. and Amvis West, Inc. is expected to be 17,400 million yen.

5. Schedule of the Share Transfer

As described above in “I. 3. Schedule of the Absorption-Type Company Splits and the Share Transfer.”

IV. Future Outlook

As a result of the Share Transfer, the Succeeding Companies are expected to be excluded from the scope of consolidation of the Group beginning in the first quarter of the fiscal year ending September 30, 2027. Accordingly, net sales and earnings related to the Target Business will no longer be included in the Group's consolidated financial results after the Share Transfer.

The Company is currently reviewing the impact of the Absorption-Type Company Splits and the Share Transfer on its consolidated financial results for the fiscal year ending September 30, 2027, including any gain or loss on the Share Transfer. The Company will promptly disclose any revisions to its earnings forecast or other matters requiring disclosure.

(Reference) Consolidated Earnings Forecast (announced on November 6, 2025) and Results for the Previous Fiscal Year

	Net Sales	Consolidated Operating Income	Consolidated Ordinary Income	Net Income Attributable to Owners of Parent
Forecast for the Current Fiscal Year (Fiscal year ending September 30, 2026)	51,700 million yen	3,800 million yen	3,300 million yen	2,100 million yen
Previous Fiscal Year Results (Fiscal year ended September 30, 2025)	49,174 million yen	6,162 million yen	6,343 million yen	3,660 million yen