

Corporate Governance Basic Policy

Chapter 1: General Provisions

(Purpose)

Article 1.

UNISOL Holdings Corporation (hereinafter referred to as the "Company") hereby establishes this Basic Policy concerning its corporate governance, for the purpose of aiming for sustainable growth and enhancement of mid- to long-term corporate values of the Company and its subsidiaries and affiliated companies (hereinafter collectively referred to as the "Group").

(Basic Concept of Corporate Governance)

Article 2.

1. The Company adopts as its basic concept of corporate governance the realization of a cohesive group management through agile and efficient decision-making under a fair and highly transparent management system, in order to fulfill its responsibilities to all stakeholders and future society, and will continuously work to enhance its corporate governance as follows:
 - (i) Respecting the rights of shareholders and developing an environment in which shareholders can appropriately exercise those rights, while working to ensure substantive equality among shareholders, including minority and foreign shareholders.
 - (ii) Endeavoring to collaborate appropriately with stakeholders including shareholders, employees, customers, business partners, and local communities, and working to foster a corporate culture that respects sound business ethics.
 - (iii) Appropriately disclosing accurate financial information and highly useful non-financial information based on laws and regulations, and proactively engaging in the provision of information beyond that required by laws and regulations.
 - (iv) The Board of Directors, as the Board of Directors of the Group, will indicate the direction the Group aims to pursue, and exert an effective supervisory function through appropriate management of the Company and each Group company, thereby promoting the sustainable growth and enhancement of mid- to long-term corporate value of the Group.
 - (v) Engaging in constructive dialogue with various stakeholders, including shareholders,

to contribute to sustainable growth and enhancement of mid- to long-term corporate values.

2. The Board of Directors shall play a role in setting the strategic direction of the Group, ensuring efficient procurement and appropriate allocation of group management resources, and formulating and executing capital policies, as well as developing a group management system by accurately identifying management risks within the group through the development and supervision of the operation of the internal control system for the entire group, including the Company, and thoroughly implementing revenue and risk management for the entire group.
3. The Company establishes the Group Philosophy "SLOGAN, VISION, MISSION, 3 VALUES, 7 STANDARDS" as the basic principles of management to be shared by all employees of the Group, and the Board of Directors verifies its implementation status as appropriate.

[SLOGAN] Vows and password for society

"Why didn't we think of this?" one after another.

[VISION] The future we want to realize

Society filled with "I want to make it happen."

[MISSION] Mission we should fulfill every day

Open up "the present" with impressive proposals, and accompany customers beyond the changes.

[3 VALUES] Three values we possess

(1) "Co-creative spirit"

We recognize people and their ideas that are different from our own, and exchange opinions.

(2) "Growth motivation"

We are always seeking challenges to grow.

(3) "Thinking of issues as our own matters"

We face any issues with sincerity and take action on our own initiatives.

[7 STANDARDS] Seven standards when we think and act as group members

- (1) We comply with all relevant laws and social rules, and maintain a high sense of ethics.
- (2) We respect human rights, protect the dignity of the individual, and recognize and accept diversity.
- (3) We recognize the importance of environmental and social activities for the realization of sustainability, and deal with them actively.
- (4) We value honesty and always try to be fair and equitable.
- (5) We always consider the option of taking a risk and consider challenging opportunities.
- (6) We strive to enhance public and private trust and value relationships in which we trust others based on appropriate information.
- (7) We understand the significance of our work and activities and see them as opportunities for self-fulfillment in order to continue to grow.

Chapter 2: Ensuring the Rights and Equality of Shareholders

(Ensuring the Rights and Equality of Shareholders)

Article 3.

1. The Company respects the rights of all shareholders, including minority shareholders, and works to develop an appropriate environment to ensure that the exercise of those rights is not hindered.
2. The Company develops an environment for the use of an electronic voting platform and publishes a translated English version of the convocation notice on the Company's website, taking into consideration the exercise of voting rights by institutional investors and overseas investors.
3. If institutional investors holding shares in the name of trust banks, etc., wish to exercise their shareholder rights, such as voting rights at a general meeting of shareholders, the Company will consult with and appropriately address the trust banks, etc.
4. If the Company implements capital procurement that results in significant dilution, it shall thoroughly deliberate and resolve the purpose, impact on existing shareholders, and content of such procurement at a Board of Directors meeting, and provide sufficient explanation to investors and shareholders.

(General Meeting of Shareholders)

Article 4.

1. The Company will appropriately provide information that is deemed useful for shareholders to make appropriate judgments, based on the understanding that the General Meeting of Shareholders is the Company's highest decision-making body and an

important venue for constructive dialogue with shareholders, and will develop a sufficient environment to ensure that shareholders' intentions are appropriately reflected in management.

2. The convocation notice for the Ordinary General Meeting of Shareholders shall be dispatched prior to the statutory deadline so that shareholders can secure sufficient time to consider the proposals for the General Meeting of Shareholders and exercise their voting rights appropriately, and shall be electronically disclosed on TDnet and the Company's website promptly after the Board of Directors' resolution regarding the convocation of the General Meeting of Shareholders.
3. The schedule for the General Meeting of Shareholders shall be set appropriately to enable constructive dialogue with shareholders by encouraging the attendance of as many shareholders as possible.

(Analysis of Dissenting Votes)

Article 5.

If 20% or more of the voting rights are cast against a company proposal that is passed at the General Meeting of Shareholders, the Board of Directors shall analyze the causes and consider the necessity of dialogue with shareholders and other responses.

(Cross-shareholdings)

Article 6.

1. The Company may cross-hold shares of listed stocks for the purpose of establishing, maintaining, and strengthening long-term and stable business relationships.
2. The appropriateness of cross-held shares shall be examined annually by the Head of the Corporate Administration Division, who shall conduct a specific review of the appropriateness of the holding purpose and the medium- to long-term economic rationale for each individual policy-held share, and report and deliberate the contents at a Board of Directors meeting.
3. Cross-held shares that are deemed inappropriate for continued holding as a result of the review of the appropriateness of holding shall be subject to sale, and efforts shall be made to reduce cross-held shares.
4. The exercise of voting rights for cross-held shares shall be conducted appropriately by reviewing the content of the proposals and determining whether they contribute to the enhancement of shareholder value. If it is determined that the exercise of voting rights will impair shareholder value, the Company shall express its intention as a shareholder by not making an affirmative decision.

5. If a party holding the Company's shares as cross-held shares indicates an intention to sell, etc., the Company shall not obstruct such sale, etc.

(Related Party Transactions)

Article 7.

1. When the Company engages in transactions with directors and major shareholders (related party transactions), it shall scrutinize the contents of the transactions and report the transaction results to the Board of Directors to ensure that the transactions do not harm the interests of the Company or the common interests of shareholders.
2. Conflicts of interest transactions between the Company and its directors shall be matters for resolution by the Board of Directors, and the Audit and Supervisory Committee shall monitor and verify whether there are any facts that violate the duties of directors in these transactions.
3. When approving a transaction that constitutes a conflict of interest for a director, the Board of Directors shall endeavor to ensure appropriate management, such as by not allowing the director to participate in the voting.

Chapter 3: Appropriate Collaboration with Stakeholders Other Than Shareholders

(Collaboration with Various Stakeholders)

Article 8.

1. In order to realize the sustainable growth of the Group and the enhancement of its mid-to long-term corporate value, based on the Group Philosophy, the Company shall endeavor to collaborate appropriately with not only shareholders, but also employees, customers, business partners, local communities, and other stakeholders, and aim for continuous development by gaining the trust of all stakeholders.
2. The Group establishes a "Compliance Manual" for the purpose of clarifying its stance on compliance with laws and regulations and conducting fair and appropriate corporate activities.

(Addressing Sustainability Issues)

Article 9.

Recognizing its social responsibility, the Company recognizes issues surrounding sustainability (sustainability), such as environmental issues including climate change, respect for human rights, fair and appropriate transactions with business partners, and development of a working environment, as important management issues that lead not

only to the reduction of future risks but also to profit opportunities, and establishes a basic policy to address them actively and proactively.

(Ensuring Diversity)

Article 10.

1. The Company respects the positions and ideas of each individual, regardless of nationality, gender, or creed, and complies with relevant laws and regulations such as the Labor Standards Act, the Child Care and Family Care Leave Act, and the Act on Promotion of Women's Participation and Advancement in the Workplace, and works to create a workplace environment that is comfortable for both men and women to work in, so that the abilities of diverse human resources can be maximized.
2. The active participation of human resources with different experiences, skills, and careers as core human resources contributes to the sustainable growth of the Company, and therefore, the Company promotes the securing of diversity through merit-based recruitment.

(Internal Whistleblowing System)

Article 11.

1. The Company establishes an internal whistleblowing contact point (Compliance Line) through which employees of the Group can directly report, for the purpose of early detection and correction of ethical violations and violations of laws and regulations.
2. Internal whistleblowing contact points shall be established both internally and externally, ensuring independence from management, and periodic reporting of the operational status of each contact point to the Board of Directors shall be mandatory.
3. No disadvantageous treatment shall be given to whistleblowers for reporting through the internal whistleblowing system or through internal or external contact points, including external organizations such as supervisory authorities.

(Management of Corporate Pension Assets)

Article 12.

The Company enhances its expertise as an asset owner of corporate pension assets by developing and appointing appropriate human resources, in order to ensure that corporate pension assets are properly managed.

Chapter 4: Appropriate Information Disclosure and Ensuring Transparency

(Information Disclosure and Ensuring Transparency)

Article 13.

1. The Company establishes a "Disclosure Policy" to maintain and enhance trust from stakeholders and to improve management transparency, and discloses timely, accurate, fair, and easily understandable information.
2. In addition to disclosing information stipulated by laws, regulations, and the rules of the Tokyo Stock Exchange, the Company discloses information necessary for investment decisions, such as the management environment and industry trends, as well as information deemed to be of high social demand, such as sustainability initiatives, human capital, and investments in intellectual property.
3. In order to obtain corporate evaluations from the global capital market, the Company endeavors to disclose information in English within a reasonable scope, including necessary information such as the convocation notice for the General Meeting of Shareholders.

Chapter 5: Corporate Governance System and Responsibilities of Directors, etc.

(Institutional Design)

Article 14.

As a company with an Audit and Supervisory Committee, the Company clearly separates the management supervisory function and the management execution function, with the Board of Directors taking charge of the management supervisory function and the Executive Directors taking charge of the business execution function. In addition, the Audit and Supervisory Committee, which consists of a majority of independent outside directors, plays a role in auditing the legality and appropriateness of the execution of duties by directors, thereby ensuring the soundness of management.

(Corporate Governance System)

Article 15.

1. The Board of Directors of the Company, which is main body of the Group, delegates the authority of the management execution function to its subsidiaries within a reasonable scope, and endeavors to strengthen the supervisory function that monitors whether group management is conducted legally and appropriately through the executive directors, and whether it is achieving the expected results.
2. The Company introduces an executive officer system for the purpose of clearly separating the functions of management decision-making and supervision from the execution of

operations, enhancing the overall functions of the Board of Directors, and ensuring the promptness of decision-making and the efficiency of operations.

3. The Company establishes a Nominating Committee and a Compensation Committee under the Board of Directors, with a majority of outside directors, to deliberate on the fairness and appropriateness of the appointment and dismissal of officers and officer compensation, thereby ensuring management transparency and enhancing accountability. The chairs of each committee shall be elected from among the outside directors by mutual election.

(Roles and Composition of the Nominating Committee and Compensation Committee)

Article 16.

1. The Nominating Committee of the Company deliberates on the following matters related to the Company and its subsidiaries, as deemed necessary, reports the results of deliberations to the Board of Directors, and provides opinions as necessary:
 - (i) Matters to be submitted to the General Meeting of Shareholders regarding the appointment and dismissal of directors.
 - (ii) Matters regarding the selection and dismissal of Representative Directors and Executive Directors.
 - (iii) Matters regarding succession plans for management, including the Company's President & Representative Director.
 - (iv) Other matters equivalent to the above items, and matters referred to the Board of Directors.
2. The Compensation Committee deliberates on the following matters related to the Company and its subsidiaries, as deemed necessary, reports the results of deliberations to the Board of Directors, and provides opinions as necessary:
 - (i) Matters concerning the policy and procedures for determining directors' compensation.
 - (ii) Important decisions and changes regarding the treatment of Directors.
 - (iii) Matters concerning the amount of compensation for individual director.
 - (iv) Matters concerning the evaluation of company performance and the performance evaluation of directors.
 - (v) Other matters equivalent to the above items, and matters referred to the Board of Directors.

(Roles and Responsibilities of the Board of Directors)

Article 17.

1. The Board of Directors is responsible for building an effective and transparent corporate governance system based on its fiduciary responsibility to shareholders, ensuring collaboration with stakeholders, and achieving sustainable growth and enhancement of mid- to long-term corporate value.
2. The Board of Directors makes important management decisions and supervises the execution of duties based on laws, regulations, the Articles of Incorporation, and the Company's related rules.
3. The Board of Directors delegates the authority related to the execution of duties, excluding the matters stipulated in the preceding paragraph, to the President & Representative Director, in order to ensure the fairness and transparency of management by exercising the management supervisory function and to make decisions related to management execution promptly. The President & Representative Director may delegate the authority related to the execution of duties to directors and Executive officers in charge of each business.

(Composition of the Board of Directors)

Article 18.

1. The number of directors shall be within eight (excluding directors who are Audit and Supervisory Committee members) and within three for directors who are Audit and Supervisory Committee members, as stipulated in the Articles of Incorporation, in order to ensure effective management and promote active discussion. The Board of Directors shall consist of directors with individual skills that should be possessed by directors, and outside directors, in light of the Group's broad business areas, knowledge, experience, abilities, diversity, and management strategy.
2. From the perspective of ensuring sufficient communication and prompt decision-making within the Group and strengthening group governance, the Company may recommend multiple director candidates who concurrently serve as directors of the Company and its subsidiaries, including director candidates from its subsidiaries.
3. The Company appoints multiple (one-third or more) independent outside directors to appropriately reflect the opinions of those with extensive experience and knowledge, such as outside corporate managers (including experienced ones), legal experts, and accounting experts, in the Group's management policies, internal controls, risk management, and the supervision of business execution.

(Operation of the Board of Directors)

Article 19.

For the purpose of vitalizing deliberation and ensuring smooth operation, the Board of Directors shall:

- (i) Determine the annual schedule for the Board of Directors meetings.
- (ii) Distribute materials to directors (especially outside directors) in advance.
- (iii) Ensure sufficient time for Board of Directors meetings.
- (iv) Allow persons other than directors to attend meetings and hear their reports and opinions as necessary.

(Appointment of Directors)

Article 20.

1. The nomination of director candidates shall be discussed by the Nominating Committee, reported to the Board of Directors, and determined through deliberation by the Board of Directors. Director candidates shall be selected from those who meet the Company's director candidate selection criteria.
2. Outside director candidates shall be selected from those who meet the independence criteria established by the Company and the Tokyo Stock Exchange, in addition to the Company's selection criteria, and who are deemed to have no potential conflicts of interest with general shareholders.
3. The Board of Directors shall disclose the reasons for the nomination of director candidates on an individual basis.
4. If a director concurrently holds positions as an officer of a company other than the Company, it shall be limited to the extent that the director can fulfill the duty of care of a prudent manager and the duty of loyalty as a director.

(Responsibilities of Independent Outside Directors)

Article 21.

1. Independent outside directors shall supervise management by verifying and evaluating important decisions of the Board of Directors, the results of management, and the execution of duties by management, reflect the opinions of stakeholders, including shareholders, in the Board of Directors, and contribute to the enhancement of mid- to long-term corporate value by providing advice based on their own experience and knowledge.
2. Independent outside directors shall hold regular meetings of a consultative body consisting solely of independent outside persons to exchange information and share perceptions based on independent and objective perspectives.

(Evaluation of the Effectiveness of the Board of Directors)

Article 22.

The Board of Directors shall conduct an evaluation of the entire Board of Directors based on the self-evaluations of each director for each fiscal year, and disclose an outline of the results, in order to ensure the effectiveness of decision-making and supervision by the Board of Directors.

(Roles and Responsibilities of the Audit and Supervisory Committee)

Article 23.

1. The Audit and Supervisory Committee, as an independent body from the Board of Directors, audits the execution of duties by directors and exercises the authority to appoint and dismiss external accounting auditors and determine their audit fees, in order to ensure an effective and transparent corporate governance system based on its fiduciary responsibility to shareholders.
2. The Audit and Supervisory Committee monitors whether the management supervisory function of the Board of Directors is properly exercised to promote the Company's sustainable growth and enhancement of mid- to long-term corporate value, and to improve profitability and capital efficiency, and expresses opinions to management as necessary.
3. The Audit and Supervisory Committee monitors and verifies the status of the development and operation of the internal control system, and plays an active role by utilizing information based on its audit activities in the deliberations of the Board of Directors regarding the development and operation of the internal control system.
4. The Audit and Supervisory Committee supervises the execution of duties through the exercise of its right to state opinions regarding the appointment and dismissal of directors (excluding directors who are Audit and Supervisory Committee members) and their compensation.
5. The Audit and Supervisory Committee examines whether to approve conflicts of interest transactions of directors (excluding directors who are Audit and Supervisory Committee members) from an independent and objective standpoint.

(Composition of the Audit and Supervisory Committee)

Article 24.

The Audit and Supervisory Committee shall consist of all directors who are Audit and Supervisory Committee members. The number of Audit and Supervisory Committee members shall be within three as stipulated in the Articles of Incorporation, and a

majority of them shall be outside directors who meet the independence criteria. In addition, it shall include persons with sufficient knowledge of finance, accounting, and law.

(Appointment of Audit and Supervisory Committee Members)

Article 25.

1. The nomination of Audit and Supervisory Committee member candidates shall be discussed by the Nominating Committee, agreed upon by the Audit and Supervisory Committee, reported to the Board of Directors, and determined by the Board of Directors. Audit and Supervisory Committee member candidates shall be selected from those who meet the Company's Audit and Supervisory Committee member candidate selection criteria.
2. Outside Audit and Supervisory Committee member candidates shall be selected from those who meet the independence criteria established by the Company and the Tokyo Stock Exchange, in addition to the selection criteria, and who are deemed to have no potential conflicts of interest with general shareholders.
3. The Board of Directors shall disclose the reasons for the nomination of Audit and Supervisory Committee member candidates on an individual basis.
4. If an Audit and Supervisory Committee member concurrently holds positions as an officer of a company other than the Company, it shall be limited to the extent that the member can fulfill the duty of care of a prudent manager and the duty of loyalty as an Audit and Supervisory Committee member.

(Collaboration between the Audit and Supervisory Committee and External Accounting Auditors)

Article 26.

The Audit and Supervisory Committee shall select external accounting auditor candidates who have independence and expertise, properly evaluate them, and collaborate with the Board of Directors to ensure appropriate and high-quality audits by securing sufficient audit time, providing opportunities for interviews with management, and developing a system to respond to deficiencies and problems.

(Support System for Outside Directors)

Article 27.

1. The Company's outside directors may request explanations or reports from in-house directors, executive officers, and employees, or request the submission of in-house

materials, whenever necessary or appropriate.

2. The Company shall appoint a division or person in charge of internal communication and coordination, such as ensuring cooperation with the internal audit department, as necessary, in order to accurately provide outside directors with necessary information.
3. The Company shall allow outside directors to obtain advice from external experts at the company's expense upon request.

(Criteria and Procedures for Dismissal of Directors)

Article 28.

If a Company director engages in conduct that violates public order and morals, has difficulty continuing their duties due to health reasons, significantly impairs corporate value due to negligence of duties, or no longer meets the Company's director selection criteria, their dismissal shall be discussed by the Nominating Committee, resolved by the Board of Directors, and submitted to the General Meeting of Shareholders for approval.

(Policy on Determining the Amount of Compensation for Officers, etc., or the Calculation Method Thereof)

Article 29.

The policy on determining the amount of compensation for officers, etc., or the calculation method thereof, shall be as follows:

- (i) The officer compensation system shall be designed with compensation systems and compensation amounts, etc., to function as sound incentives for the Group's mid- to long-term performance improvement and corporate value enhancement. The compensation for directors shall consist of monthly compensation, bonuses that vary according to roles and performance (excluding outside directors and directors who are Audit and Supervisory Committee members), and trust-type stock compensation that grants Company shares, etc., using a trust mechanism (excluding outside directors, directors who are Audit and Supervisory Committee members, and non-residents of Japan).
- (ii) The amount of compensation for directors shall be determined based on the compensation levels of comparable companies, and appropriate payment ratios shall be set for each type of compensation for each position to function as sound incentives.
- (iii) The compensation amount shall be set according to the responsibilities of each position, with monthly compensation being fixed, bonuses being linked to the performance of the target fiscal year, and trust-type stock compensation being

variable depending on the achievement level of the medium-term management plan.

- (iv) The compensation for part-time directors, including outside directors, and directors who are Audit and Supervisory Committee members, shall consist only of monthly compensation (fixed).
- (v) The monthly compensation and bonuses for each director shall be determined by the Board of Directors, after individual deliberation by the Compensation Committee on the compensation amount calculated in (3) within the scope of the total compensation resolved by the General Meeting of Shareholders.
- (vi) The trust-type stock compensation shall be determined by the Board of Directors, after individual deliberation by the Compensation Committee on the points by position calculated based on the achievement level of the medium-term management plan, within the scope of the amount determined by the resolution of the General Meeting of Shareholders.
- (vii) The monthly compensation for each director who is an Audit and Supervisory Committee member shall be determined through discussions among the directors who are Audit and Supervisory Committee members within the scope of the amount determined by the resolution of the General Meeting of Shareholders.
- (viii) Monthly compensation shall be paid in cash monthly, and bonuses shall be paid in cash annually. Trust-type stock compensation shall be paid in Company shares and cash at the time of retirement based on the granted cumulative points. If a director falls under any of the prohibited acts stipulated by the Company (significant negligence of duties, violation of laws and regulations, leakage of confidential information, etc.) before the beneficiary rights determination date, the Compensation Committee shall deliberate on the appropriateness of the payment of Company shares and cash, and the Board of Directors shall determine its appropriateness. Furthermore, if a director falls under any of the prohibited acts after the beneficiary rights determination date, the Company may claim damages for the amount obtained by multiplying the number of shares used as the calculation basis by the calculation share price.

(Training Policy for Directors, etc.)

Article 30.

1. The Company shall provide opportunities and financial support for the acquisition and updating of knowledge necessary for directors, etc., to fulfill their roles and responsibilities appropriately, both at the time of appointment and continuously during their term of office.

2. Directors, etc., shall always proactively gather information and engage in self-development regarding the Company's business performance trends, financial condition, laws and regulations, legal responsibilities, corporate governance, and other matters, in order to fulfill their responsibilities appropriately.

Chapter 6: Dialogue with Shareholders, etc.

(Dialogue with Shareholders, etc.)

Article 31.

1. The Company shall endeavor to ensure that constructive dialogue with shareholders, etc., contributes to the Group's sustainable growth and enhancement of mid- to long-term corporate value, and shall appoint an officer in charge of overseeing IR as the person responsible for promoting constructive dialogue.
2. The officer in charge of overseeing IR shall engage in dialogue with major shareholders who have investment policies that align with the long-term interests of shareholders from time to time, and shall pay close attention to ensuring that there is no substantial information gap among shareholders when conducting such dialogue.
3. The opinions and information obtained through dialogue shall be shared by reporting them regularly to directors and executive officers.
4. The Company shall make efforts to enhance information disclosure by conducting IR activities and providing audio and video content on its website, in addition to the disclosure stipulated by law, regarding information on the Group's management environment, management strategy, and financial and business performance.
5. The Company shall establish a "Disclosure Policy" to prevent the leakage of undisclosed insider information and shall make efforts to ensure fairness in IR.
6. When formulating and disclosing management strategies, etc., the Company shall strive to provide explanations that are easy for shareholders to understand by presenting basic capital policies and investment strategies, etc., along with profit plans that take into account the business portfolio and capital costs.

Chapter 7: Other Provisions

(Amendments and Abolitions)

Article 32.

Amendments and abolitions of this policy shall be determined by the Board of Directors.

(Supplementary Provisions)

Established on October 1, 2021.

Revised on April 17, 2023.

Revised on March 28, 2025.

Revised on January 1, 2026.