UNISOL

New Medium-Term Management Plan “UNISOL II”

UNISOL Holdings Corporation

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Executive Summary

We aim to enhance corporate value through improved profitability in our core businesses, growth investments for sustainable growth, and balance sheet management designed to optimize capital efficiency.

- The current MTMP results are expected to be significantly lower than the initial target.
- Based on the issues that emerged, the new MTMP includes strengthening the earnings base through structural reform and pivoting to higher added value, setting an operating profit target of ¥6.0 billion.
- M&A remains an important strategy for strengthening our business base and acquiring growth engines. We will flexibly utilize external financing (up to ¥20.0 billion) according to deal size, while maintaining financial soundness.
- As a milestone for achieving capital efficiency of ROE of 8.0% or higher, we are targeting ROE of 7.0% or higher under the new MTMP, and will implement shareholder returns totaling approximately ¥26.0 billion through proactive balance sheet management.

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1 Vision and Positioning of the New Medium-Term Management Plan

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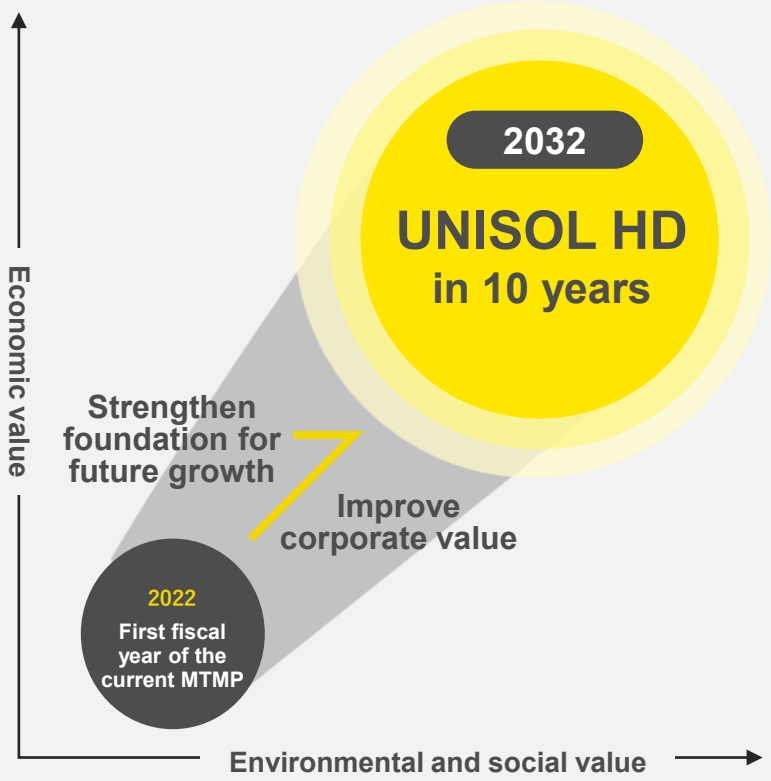
What We Aspire to Be in 10 Years—Viewed from 2022

- When formulating the current MTMP “UNISOL” in 2022, we established our 10-year vision looking ahead to 2032.
- Our direction for achieving our vision remains unchanged, but we have revised our quantitative metrics (net sales, operating profit, market cap) based on progress and review of the current MTMP.

MISSION

Our daily mission

Pioneering the present with inspiring solutions, and partnering for your journey beyond.



What we aspire to be in 10 years viewed from 2022 (2032)

Aspire to be the “Solution Partner” whom customers choose first, by solving various challenges faced in manufacturing sites with our unique ideas

Environmental and social value

Solving social issues through businesses

Labor shortage due to the declining birthrate and the aging population	labor-reduction and labor-saving proposals
Succeeding sophisticated technology due to aging engineers	Promoting use of robots and AI
Reassurance, safety, comfortable society	Utilizing monitoring technology

Economic value

Net sales	¥200 billion level	(initially ¥400 billion level)
Operating profit	¥10 billion or higher	(initially ¥20 billion or higher)

Guideline for improving corporate value

Market cap	Targeting ¥100 billon	(initially ¥150 billion)

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Positioning of the New MTMP

- Based on a review of the current MTMP and the vision for 2032, under the new MTMP “UNISOL II,” we will boldly implement structural reforms to strengthen the earnings base and shift to higher value-added solutions.
- We aim to achieve our ROE target through execution of a highly achievable business plan and proactive balance sheet management.

UNISOL

Transformation and challenge toward a new stage

A period for consolidating strength

- Expansion into new business areas
- Advancement in the global market
- Strengthening of recurring revenue business

UNISOL II

Accelerating growth toward the desired vision

A period for reversal and breakthrough

- Build a strong earnings base that is resilient to external environments based on analysis of the current MTMP
- Transition from low-profit sales to high value-added solutions
- Reallocate resources created through efficiency gains to growth fields to improve productivity
- Formulate balance sheet management and capital allocation with the premise of achieving ROE targets
- Maximize synergy effects and ensure execution capability

UNISOL III

Exponential growth

Exponential value creation

- Aspire to be the “Solution Partner” whom customers choose first
- Discontinuous business expansion
- Maximization of social, environmental, and economic value

2022-2026 | 2027-2029 | 2030-2032

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Accelerated Announcement of New MTMP

To accelerate corporate value enhancement, announcement of the new MTMP moves up to July 2026. Prompt response to market condition, early implementation of growth strategy and improvement of capital efficiency.

The purpose of the accelerated announcement

1 Enhancing Management Speed

To respond promptly to changes in the market environment and accelerate the execution of the next growth investments

2 Improving Capital Efficiency and Market Capitalization

To thoroughly implement management that is mindful of capital costs, and to promptly demonstrate specific measures to meet the market capitalization requirements related to market segments and index composition

3 Executing Capital Policies Based on Business Performance and Changes

To deepen capital cost management by revising dividend policies and capital structure for optimal results, and to strengthen dialogue with investors

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2 Review of the Current Medium-Term Management Plan “UNISOL”

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Review of the Current MTMP “UNISOL”

- All KPIs are expected to be lower than the initial targets for the final fiscal year.

Outlook for achievement of targets for the final fiscal year of the current MTMP (FY2026)

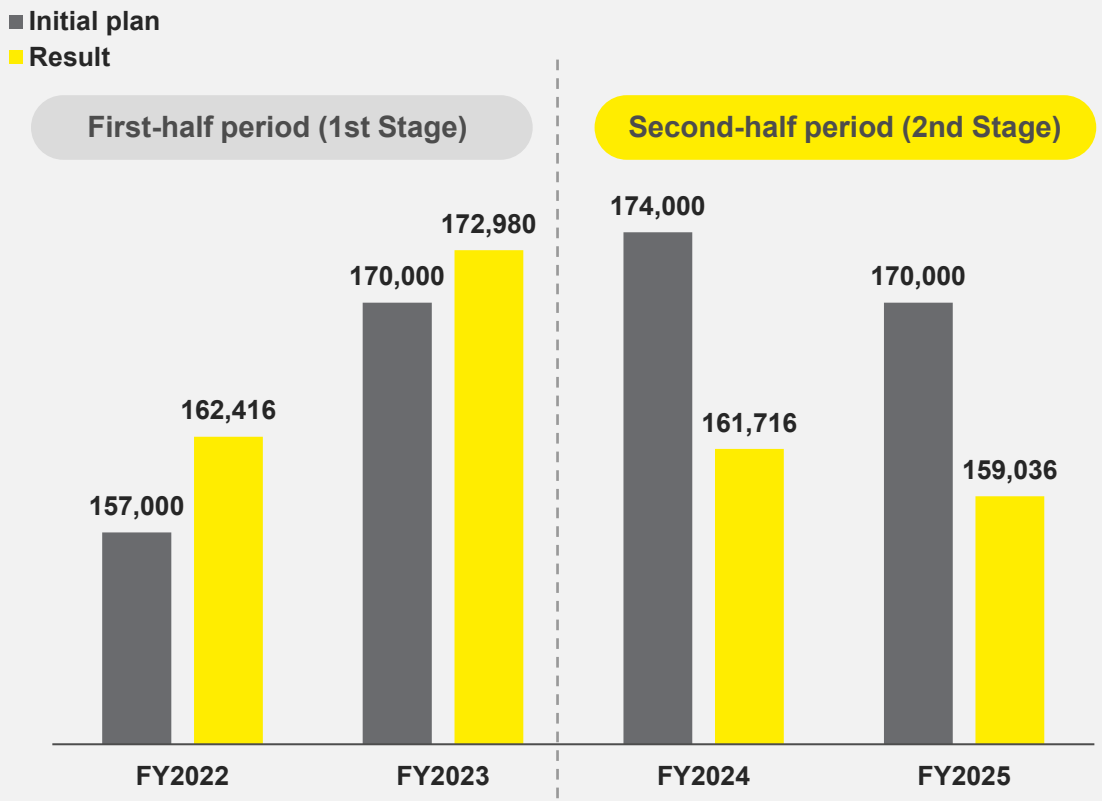
	Initial targets	Forecast (FY2026 forecast)	Divergence
Net sales	¥200,000 million	¥165,000 million	-¥35,000 million
Operating profit (Operating profit margin)	¥10,000 million (5.0 %)	¥3,400 million (2.1 %)	-¥6,600 million (-2.9 pts)
Adjusted EBITDA	¥11,500 million	¥4,500 million	-¥7,000 million
ROE	8.5 %	2.9 %	-5.6 pts

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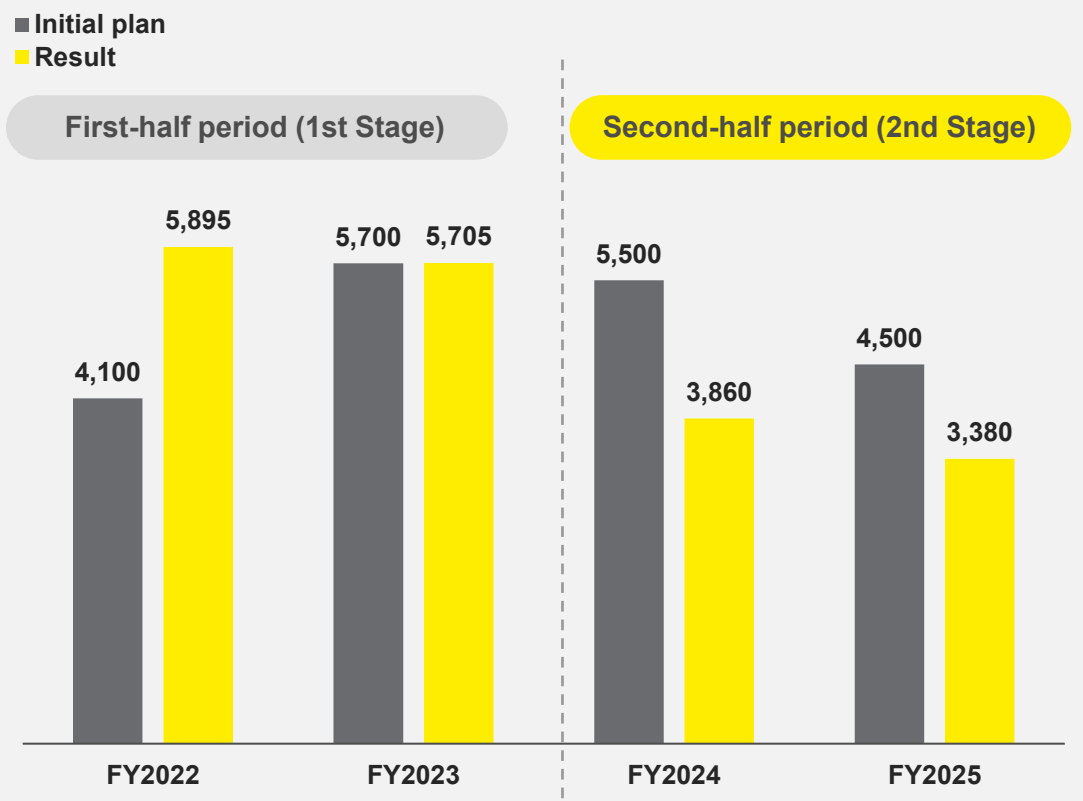
Review of the Current MTMP “UNISOL” (Trend during the Current MTMP)

- The current MTMP is promoted in a first half—1st Stage (2022-2023)—and a second half—2nd Stage (2024-2026).
- Going into the 2nd Stage, the divergence from the plan of both net sales and operating profit increased.

Net sales: Initial plan/Results (Millions of yen)



Operating profit: Initial plan/Results (Millions of yen)



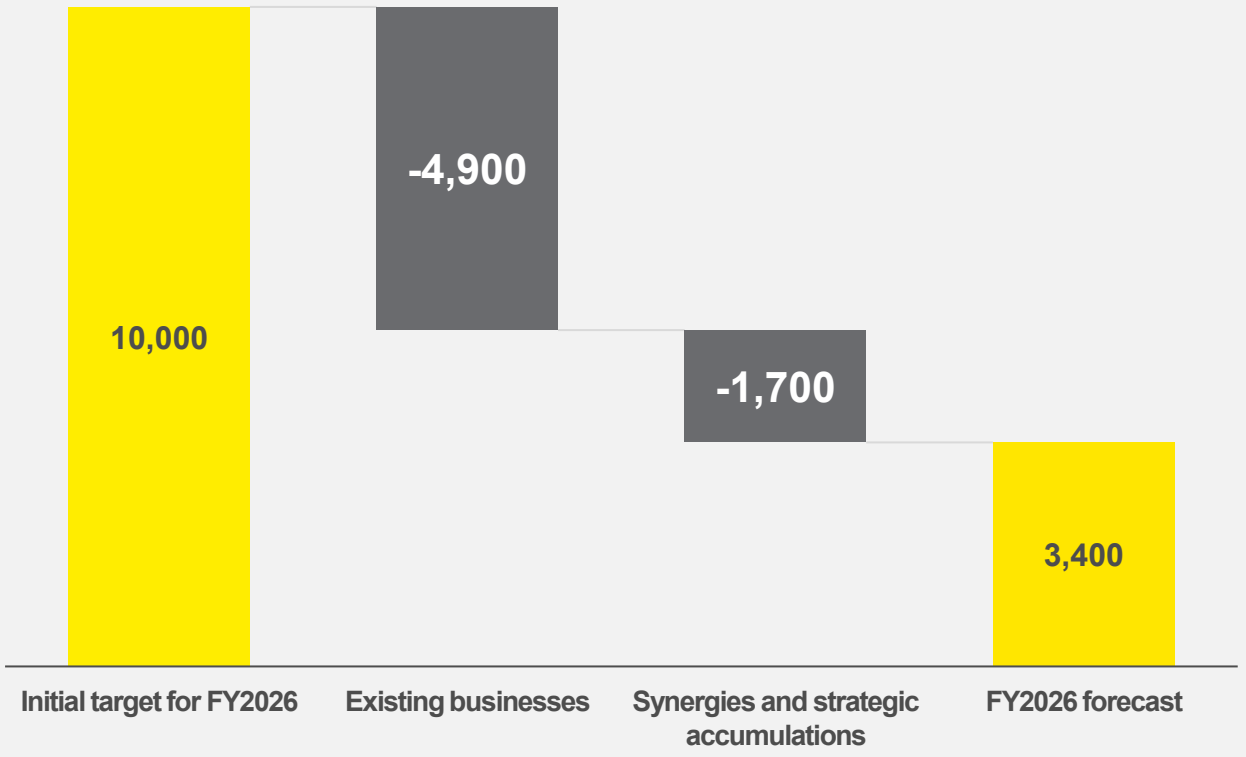
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Review of the Current MTMP “UNISOL” (Factors for Divergence of Operating Profit)

- The operating profit target for the final fiscal year was revised downward from the initial target of ¥10 billion to ¥3.4 billion, mainly reflecting a decrease in earnings of existing businesses due to a deterioration in the external environment and increase in expenses such as personnel expenses.

Operating profit: Factors for divergence from initial plan

(Millions of yen)



Existing businesses: Main factors in profit decline

- **Market condition deterioration since the plan was formulated**
  Machine tool demand: down 25%, steel frame demand: down 16%
- **Machinery & Tools Segment**
  - Faster than expected change in the automotive sector in China and Southeast Asia led to revision
  - The stagnation of capital investment projects due to U.S. trade policies and other factors
- **Construction Products Segment**
  Decline in construction demand and intensifying competition
- **Increase in personnel expenses due to human resource investment**, etc.

Current MTMP strategies: Breakdown

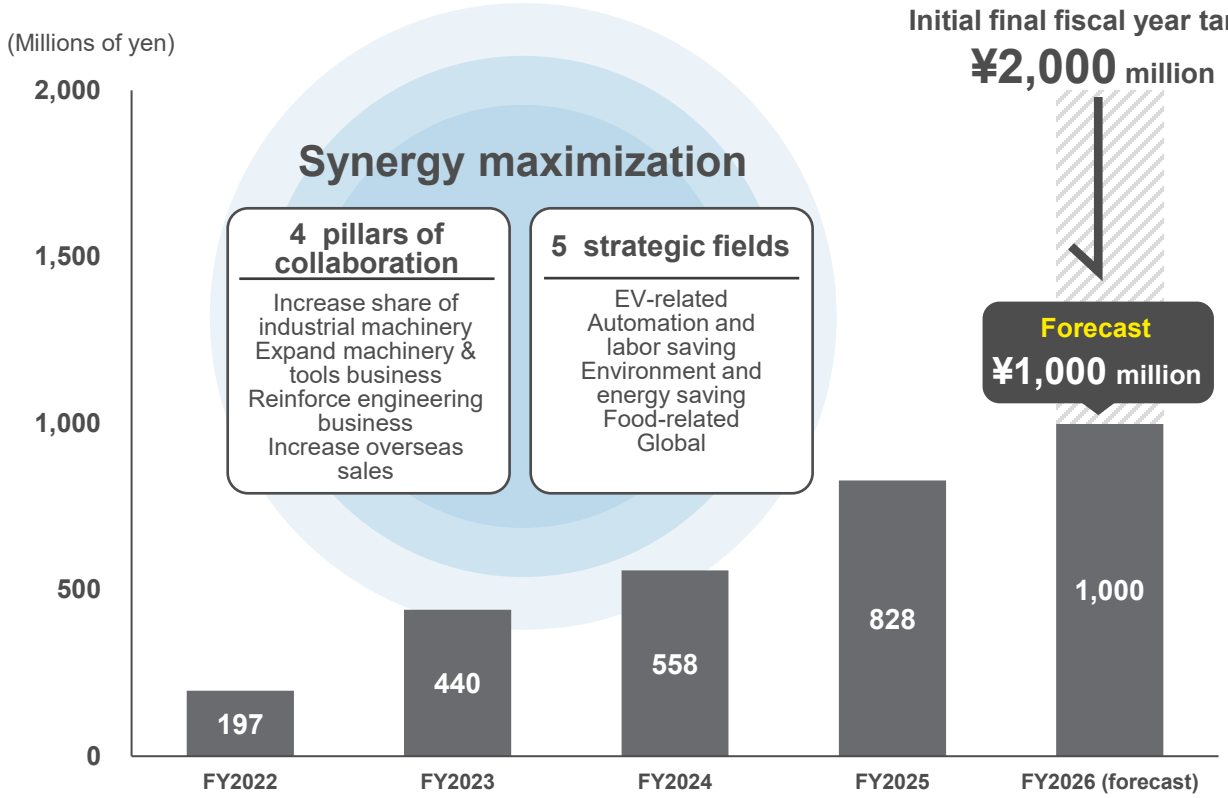
Synergy maximization	-¥1,000 million
Strategic accumulations	-¥700 million

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Review of the Current MTMP “UNISOL” (Status of Synergies)

- We engaged in “synergy maximization” as one of the strategic measures in the current MTMP.
- Although performance is on an upward trend, the plan was revised due to external environmental impacts, delayed development of internal systems, and stalled progress on initiatives.

Results and challenges in “synergy maximization”



- “Increase share of industrial machinery” “Expand machinery & tools business”
  We are promoting cross-selling inside and between segments.
- “Food-related”
  MT Food Systems Co., Ltd. (MTFS) was included in the Group in 2026, and we secured a base for market development in Southeast Asia.
- Also made progress on streamlining, including integration of offices

- “Reinforce engineering business”
  Progress was insufficient due to delays in developing internal systems and shortage of internal resources. We have therefore been rebuilding systems since 2025.
- “EV-related”
  Progress has stalled, partly due to changes in the external environment.
- “Automation and labor saving”
  There have been delays in sales expansion of the initially designated strategic products.
- “Global”
  Despite aiming for development of business for non-Japanese companies in the Chinese market, efforts have been stalled, partly due to deterioration of market conditions.

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Review of the Current MTMP “UNISOL” (Results and Challenges by Segment)

- Each segment has achieved results, but there are also new challenges to be addressed.

Results and challenges by segment

Machinery & Tools	**Results**	In initiatives to “increase share of industrial machinery,” orders have accelerated, mainly for energy-saving products. Establishment of a dedicated person in charge was also successful Established UNISOL Corporation as the core company for the Machinery & Tools segment. Clarified dedicated departments for the engineering and food businesses	
	Challenges	Market contraction: Concentration of processes and reduction of production volume domestically Intensified competition: Influx of affordable and high-performance foreign products	Productivity: Improvement in sales and gross profit productivity per person Market development: Need for development in non-automotive and e-commerce markets, and increasing brand awareness Measures promoted: Need for acceleration of cooperation and allocation of resources (personnel)
Construction Products	**Results**	In initiatives to “increase share of industrial machinery,” assignment of dedicated sales personnel for welding and fusion cutting-related machinery handled by the Machinery & Tools segment resulted in successful sales expansion for users of building and piping products Advanced sales expansion and research regarding special braces (compact braces, etc.)	
	Challenges	Decline in demand: Decrease in steel frame demand and new housing starts Cost increase: Extension of construction periods, labor shortages, and rising logistics costs	Sales system: Reform of a personalized and inefficient sales system Network: Optimization of production and base systems
Construction Machinery	**Results**	Cultivated both existing and new business partners proceeded, and acquired of new commercial rights Established Maruka Corporation as the core company for the Construction Machinery segment	
	Challenges	Profit margin pressure: Surge in new car prices and the difficulty of passing on costs Loss of opportunities: Delayed entry into the booming foundation machinery and growing port business	Skill shortage: Lack of personnel with appropriate used item appraisal skills Resource dependency: Moving away from reliance on "quick reselling at low profit"
IoT Solution	**Results**	Despite demand suppression due to COVID 19, the operation became profitable in FY2023, with increases both in top line results and profitability Sales expansion for materials related to “automation and labor saving”	
	Challenges	Commoditization: Price competition intensifies due to the influx of Chinese products Customer needs: Shift from simple monitoring to operational efficiency and labor-saving measures	Revenue structure: Low proportion of subscription revenue Talent shortage: Lack of personnel in high-tech fields like AI and software Group collaboration: Further acceleration of Group collaboration

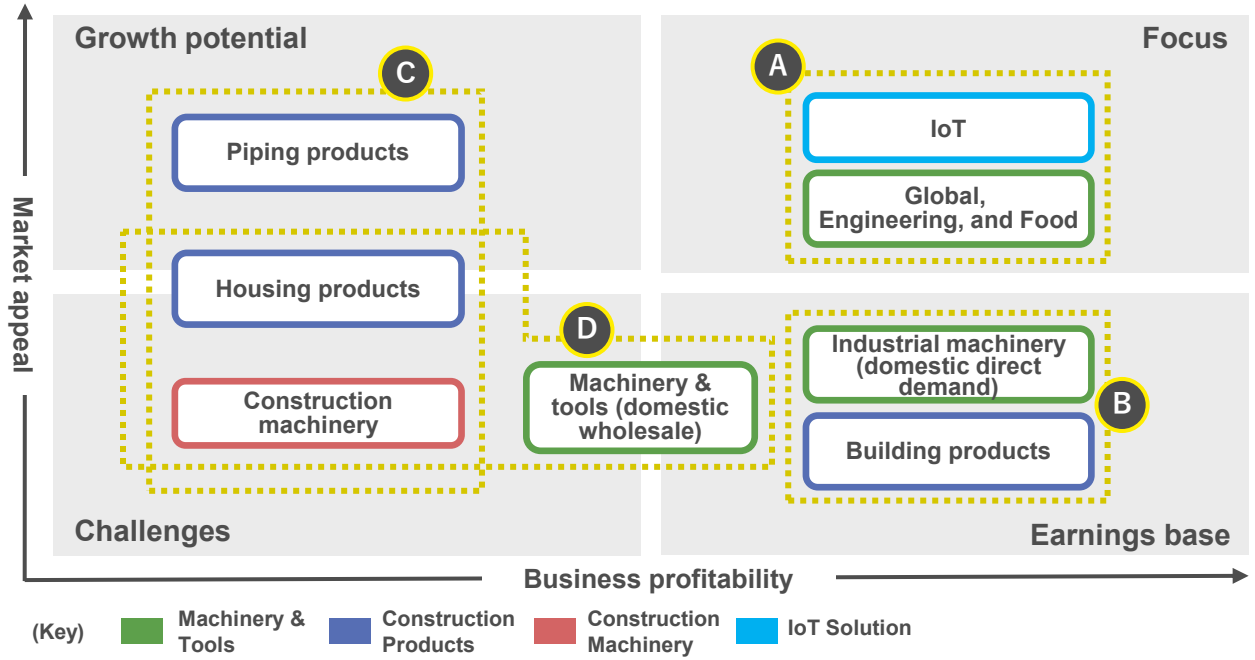
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Review of the Current MTMP “UNISOL” (Business Portfolio)

- Through the current MTMP, the position of each segment and business field has been clarified.
- Under the new MTMP, we recognize the need to address issues for each position in the portfolio.

Issues based on current business portfolio positioning

We recognize that the new MTMP requires investment decisions made based on business strategy promotion aligned with challenges, profitability, capital efficiency, and growth strategy progress, etc.



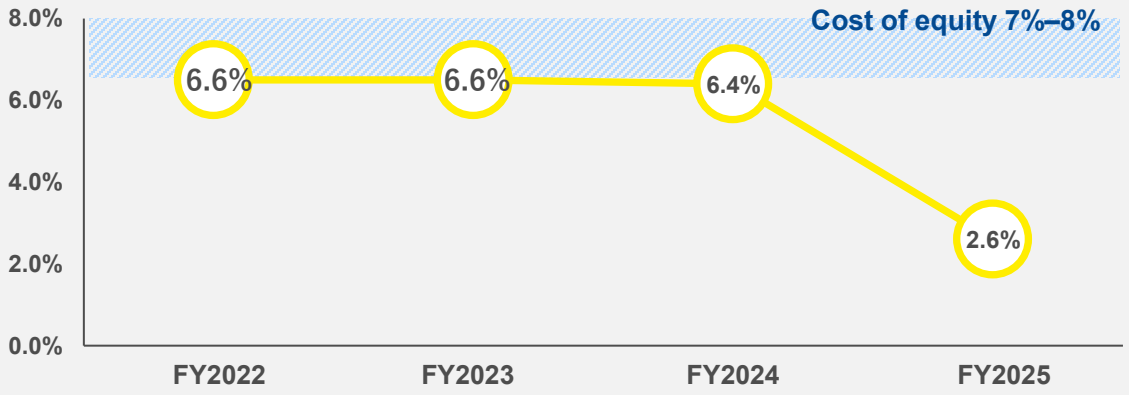
	Portfolio position	Challenges
A	Focus	Further market share expansion, functional enhancement through M&A, etc.
B	Earnings base	Reinforcing the foundation for sustainable growth and improve business structure
C	Growth potential/ Challenges	Efficient market capture with defined targets
D	Earnings base/ Challenges	Improving profitability, efficiency, and productivity

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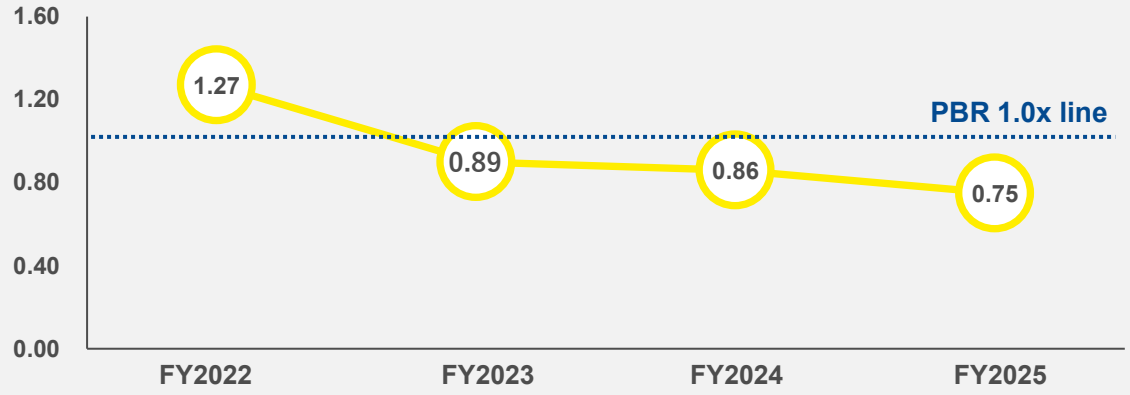
Review of the Current MTMP “UNISOL” (Capital Profitability)

- We recognize that quickly achieving ROE higher than the cost of equity through improvements to both profitability and the balance sheet in order to restore our market valuation is an urgent priority.

ROE and cost of equity



PBR



Items requiring improvement for increasing capital profitability

Improvement of profitability	① Top line growth through further deepening of integration synergies	② Provision of high added-value solutions	③ Revision of low-profitability businesses and cost structure reforms
Balance sheet management	① Streamlining of cash and deposits and operating assets	② Implementing growth investments using appropriate leverage	③ Cash allocation with awareness of cost of capital (strengthen shareholder returns)

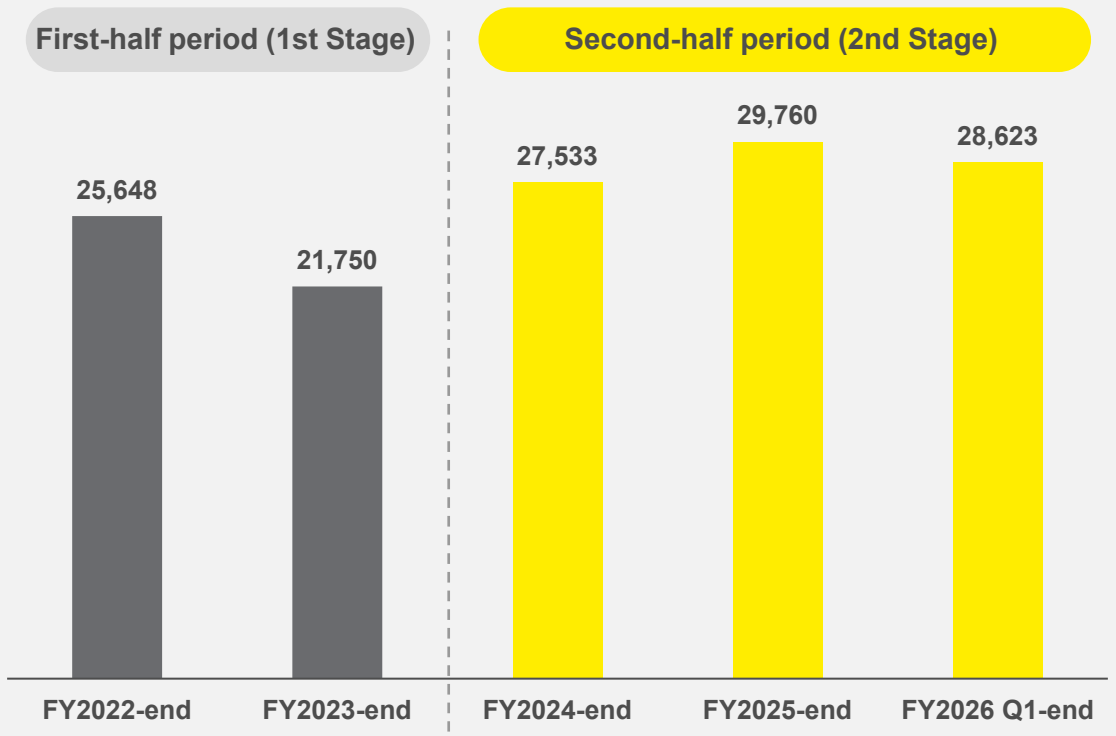
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Review of the Current MTMP “UNISOL” (Cash and Deposits, and Equity)

- Even during phases where earnings were lower than planned and profits declined, cash and deposits and equity remained stable.
- We recognized the utilization and optimization of these assets as a key aspect of balance sheet management.

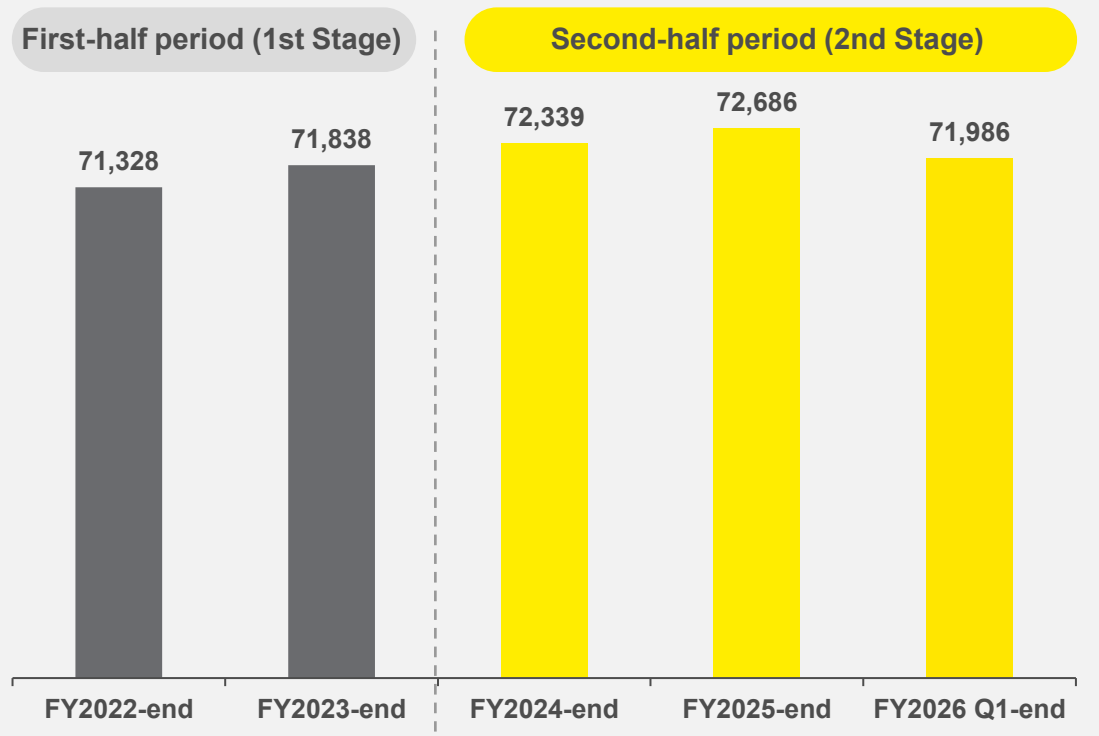
Cash and deposits

(Millions of yen)



Equity

(Millions of yen)



* Equity is the sum of shareholders’ equity and accumulated other comprehensive income

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Direction of New MTMP “UNISOL II” Based on Challenges

Fundamental direction

1	Formulation of highly achievable business plans	• The formulation process for the MTMP was changed to a bottom-up approach, with front-line perspectives deeply woven into measures and targets • Formulation of plans by accumulating business strategies that emphasize profitability and efficiency based business base cultivated over many years
2	Optimization of the business portfolio	• Implementing selective focus strategies to address market contraction and intensifying competition, strengthening existing businesses through structural reforms such as reorganization of business and operational bases • Allocating resources to high-growth, high-profit potential businesses to establish a foundation for future revenue streams
3	Balance sheet management with a commitment to achieving ROE targets	• Formulation of capital allocation strategies, calculated backward from ROE targets, to realize capital profitability with an awareness of the cost of capital • Improvement in asset turnover through the transition to a "high-margin, high-volume" model and reallocation of resources through productivity enhancement
4	Accelerate and maximize synergy effects post-integration	• Leverage the results of reorganization and integration carried out under the current MTMP to maximize synergies • Accelerate the proposal of solutions directly addressing customer challenges by integrating our sales network and manufacturing expertise

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3 New Medium-Term Management Plan “UNISOL II”

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New MTMP: Final Fiscal Year Quantitative Targets

- Net sales, operating profit (operating profit margin), profit attributable to owners of parent, and ROE have been set as quantitative KPIs for the final year of the new MTMP (FY2029).

New MTMP—Final fiscal year targets

	FY2025 (Results)	FY2026 (Forecast)	FY2029 (Target)	FY2032 (Vision)
Net sales	¥159,036 million	¥165,000 million	¥188,000 million	¥200,000 million
Operating profit (Operating profit margin)	¥3,380 million (2.1 %)	¥3,400 million (2.1 %)	¥6,000 million (3.2 %)	¥10,000 million (5.0 %)
Profit attributable to owners of parent	¥1,907 million	¥2,100 million	¥4,120 million	—
ROE	2.6 %	2.9 %	7.0 % or higher	9.0 % or higher

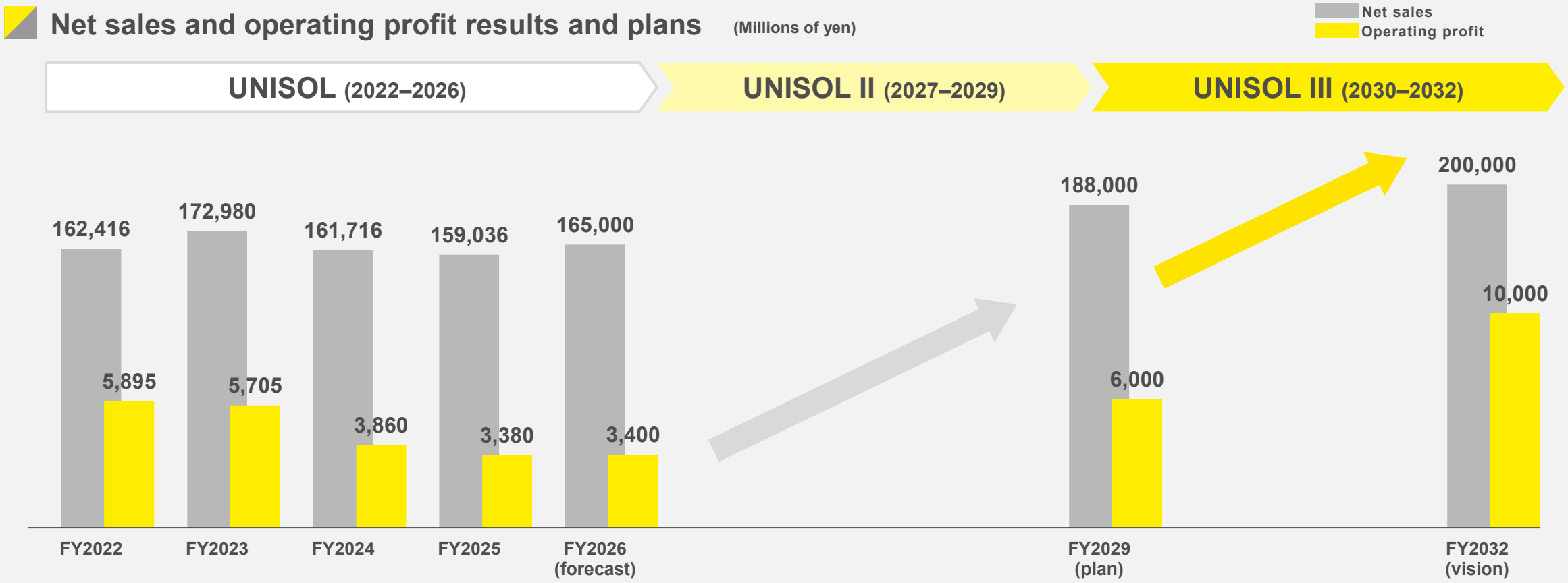
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New MTMP:
Final Fiscal Year Quantitative Targets (Net Sales/Operating Profit)

- For operating profit, aim to renew the record high of ¥5,895 million reached in FY2022, immediately after the integration.
- Rather than simply volume expansion, promote initiatives aligned with transition to a corporate structure that supports sustainable growth.

Net sales and operating profit results and plans

(Millions of yen)



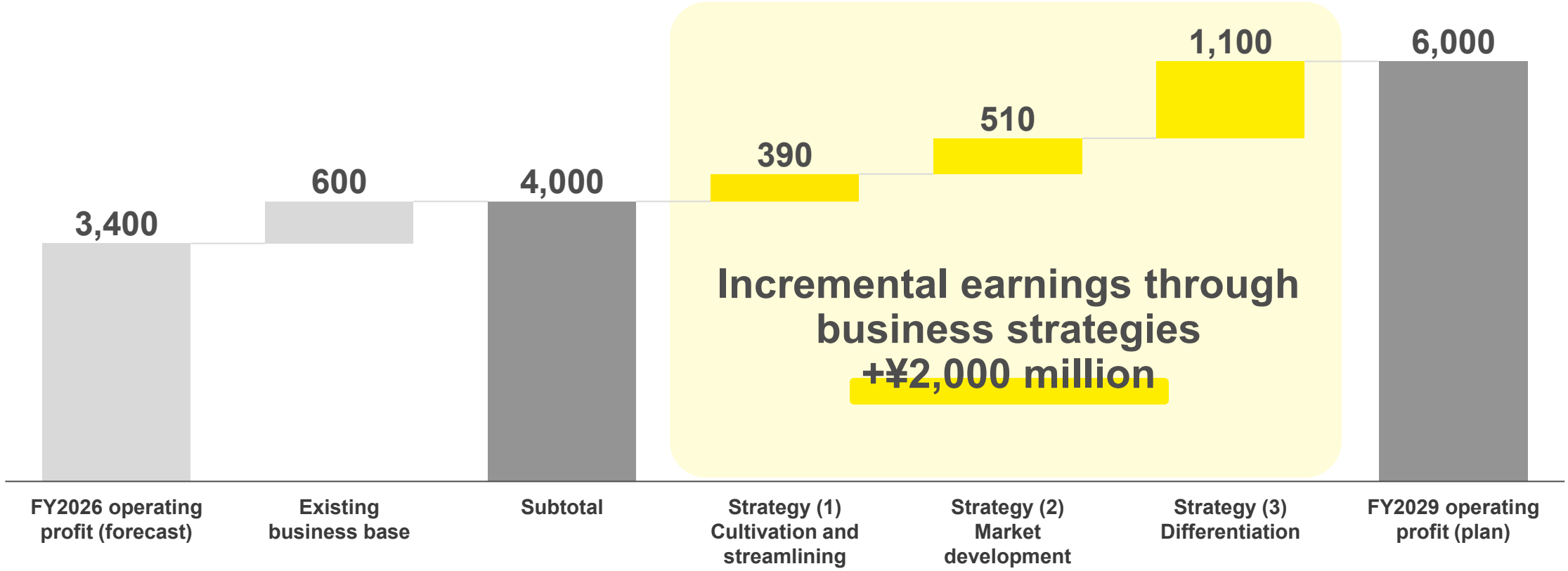
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Roadmap for Achieving Operating Profit Target

- Aim to achieve the operating profit target by adding incremental earnings generated through the business strategies of the new MTMP to earnings from the existing business base.

Roadmap to achieve the final fiscal year operating profit target

(Millions of yen)



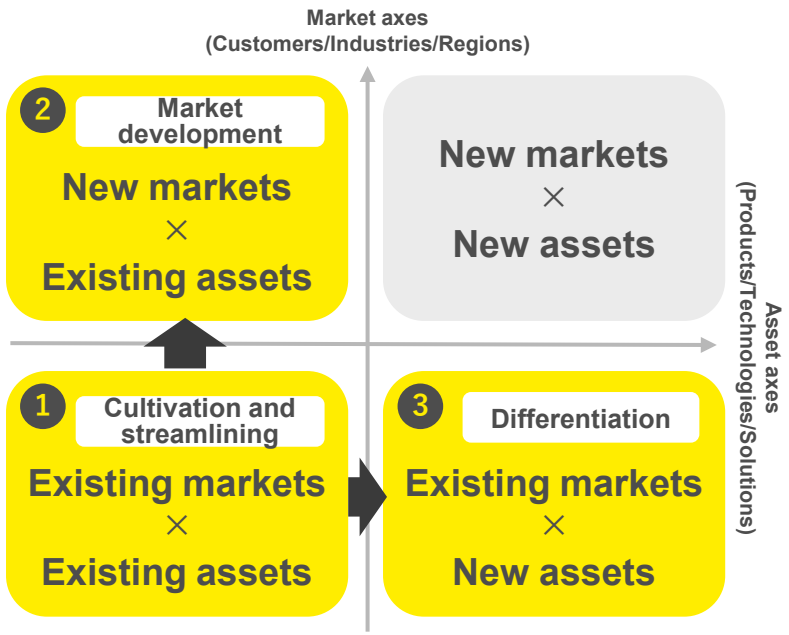
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Business Strategy Direction under the New MTMP

- In our business strategy, following the three themes of (1) Cultivation and streamlining, (2) Market development, and (3) Differentiation, we will build an earnings base that is resilient to the external environment and improve productivity and profitability.

Business strategy direction under the New MTMP

Business strategy themes



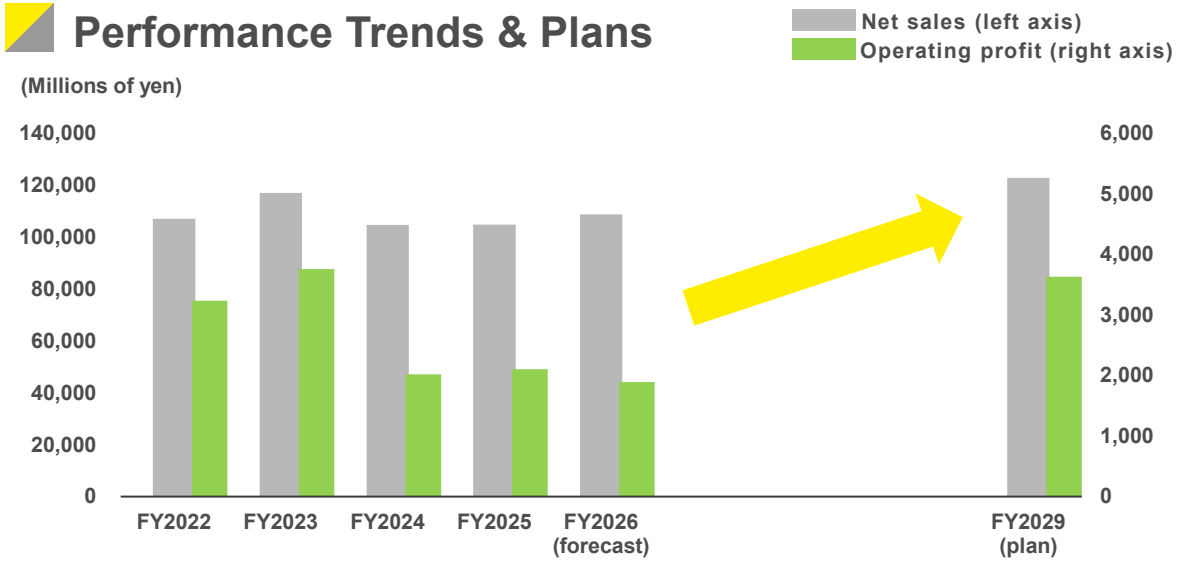
	Strategic theme	Strategic direction	Connection with positioning of new MTMP	Operating profit incrementation target
①	Cultivation of existing markets and streamlining of business models	● Further explore existing market while streamlining operations through revision of operating structure, etc.	● Build earnings base resilient to the external environment (increase share of existing markets) ● Increase profitability	＋¥390 million
②	Development of untapped strategic areas and industries	● Utilize our assets to develop business in new sales areas and industries that have not been fully tapped (E.g.: Southeast Asian market in the food business, non-automobile market, etc.)	● Build earnings base resilient to the external environment (expansion into new markets)	＋¥510 million
③	Differentiation through increased added value of provided products and solutions	● Achieve differentiation from other companies by reinforcing our assets (products, technologies, solutions, etc.) and combining them with assets within the Group	● Increase profitability by transitioning to high added-value solutions	＋¥1,100 million

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Strategies by Segment: (1) Machinery & Tools Segment - 1

Overall Strategy | With UNISOL Corporation at its core, solidify competitive advantage by leveraging know-how and information cultivated through direct sales and wholesale, and engineering and overseas service capabilities

Performance Trends & Plans



	FY2025 (Results)	FY2026 (Forecast)	FY2029 (Plan)
Net sales	¥104,904 million	¥108,800 million	¥122,900 million
Operating profit (Operating profit margin)	¥2,104 million (2.0%)	¥1,890 million (1.7%)	¥3,630 million (3.0%)

	Themes	Priority measures	Connection with positioning of new MTMP	Operating profit incrementation target
①	Cultivation and streamlining	● Cultivate existing markets by leveraging group synergies ● Improve efficiency through use of DX and AI and through assessment and review of facility operations	• Build earnings base resilient to the external environment (increase share of existing markets) • Increase productivity	＋¥350 million
②	Market development	● Expand food business in Southeast Asia through partnership with MTFS ● Also work to expand into non-automotive industry and e-commerce businesses	• Build earnings base resilient to the external environment (expansion into new markets)	＋¥240 million
③	Differentiation	● Strive to differentiate ourselves by enhancing engineering capabilities, reinforcing parts and service operations at overseas locations, and enriching product portfolio, including private-label and international products	• Increase profitability by transitioning to high added-value solutions	＋¥750 million
			Total	＋¥1,340 million

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Strategies by Segment: (1) Machinery & Tools Segment - 2

- Maximize foundation for generating synergies strengthened through establishment of UNISOL Corporation to ensure effectiveness of initiatives under new MTMP

UNISOL Corporation—Cornerstone of new MTMP

Prior to establishment of UNISOL Corporation

Machinery & Tools Segment

- (Former) Maruka
- (Former) G-NET

Upon establishment of UNISOL Corporation

Machinery & Tools Segment

UNISOL Corporation

- Industrial Machinery Business Unit
- Machinery & Tools Business Unit
- Global Business Unit
- Engineering Business Unit
- Food Business Unit

Business Strategy Unit

Unmatched purchasing power

- Leverage economies of scale through integration of distribution rights and increased purchasing volumes
- Reduce internal margins through integration

×

Unique combination of direct sales and wholesale

- Unique sales structure coexisting direct sales and wholesale
- Deep understanding of customer needs made possible through direct sales combined with extensive range of products available over wholesale channel

Centralize chain of command and accelerate cross-division collaboration

Maximize synergy effects through integration of purchasing and sales capabilities

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Strategies by Segment: (1) Machinery & Tools Segment - 3

- Promote initiatives by positioning engineering and food businesses as main growth engines

Initiatives to boost profitability and build solid earnings base

Differentiation

Create value as a technology-focused trading company with engineering business at its core

- Propose solutions as a bridge connecting customers, suppliers, and the sales team through the internal development of the automated case filing concept
- Also contribute to healthier profit margins through higher in-house production ratio for facility design and maintenance (Track record highlight: Provided production process relocation support to customer struggling with shortage of engineers)

Collaborate with IoT Solution segment while working to enhance responsiveness across DX, IoT and AI solution domains

Differentiation

Enrich lineup of automation, IoT and DX products as well as private-label products

- Expand product lineup in areas such as automation, IoT and DX, and balance efforts to address labor shortage and other social issues with business growth
- Increase development of products under private label and sales volume of these products to enhance differentiation and boost profit margin



EUREKA ROBOTICS



GiGA Selection

Market development

Expand into Southeast Asian markets through food business

- Brought Thai-based MTFS, which specializes in food factory automation, into the Group in FY2026
- Utilize MTFS's customer base to strengthen sales of food machinery made in Japan, and expand business with Japan-based food manufacturers in Southeast Asia



Reinforce overseas business

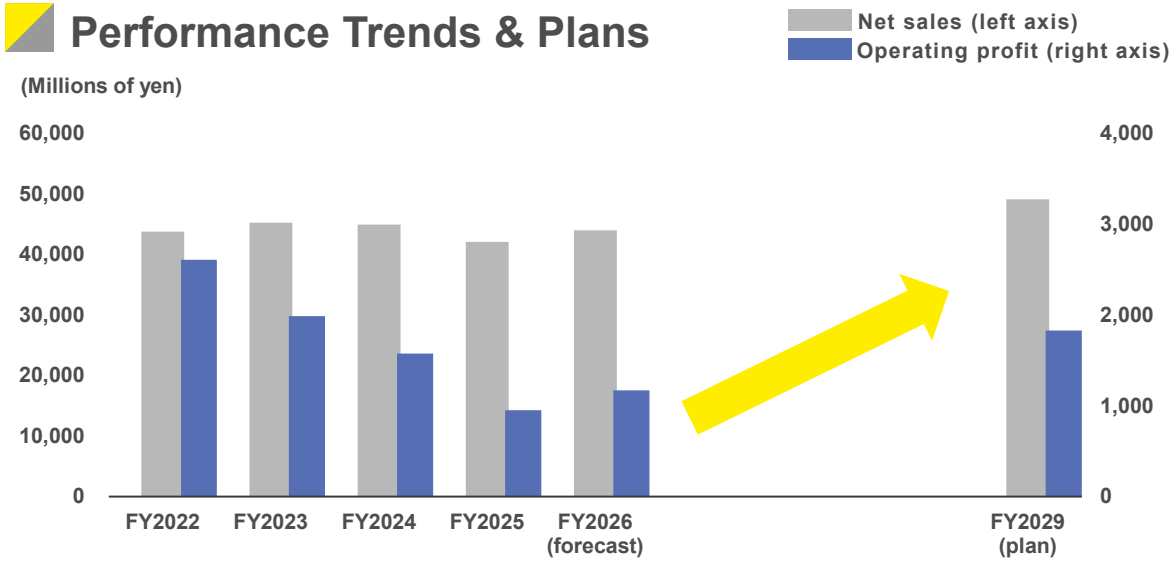
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Strategies by Segment: (2) Construction Products Segment - 1

Overall Strategy

Transition into lean business structure responsive to changing market conditions and establish high-value-added solutions

Performance Trends & Plans



	FY2025 (Results)	FY2026 (Forecast)	FY2029 (Plan)
Net sales	¥42,070 million	¥44,000 million	¥49,100 million
Operating profit (Operating profit margin)	¥953 million (2.3%)	¥1,170 million (2.7%)	¥1,830 million (3.7%)

	Themes	Priority measures	Connection with positioning of new MTMP	Operating profit incrementation target
①	Cultivation and streamlining	● Transition into lean business structure responsive to changing market conditions requires review the organizational structure of offices and factories and strives to improve and stabilize earnings	• Increase productivity	＋¥30 million
②	Market development	● In piping products business, expand operations by entering untapped markets ● Leverage one-stop service capabilities for materials and labor in housing products business to capture home renovation demand with emphasis on real estate management companies and construction companies	• Build earnings base resilient to the external environment (expansion into new markets)	＋¥190 million
③	Differentiation	● In addition to provide goods (materials), reinforce sales of high-value-added solutions that address social issues at construction sites, such as labor shortages and productivity	• Increase profitability by transitioning to high added-value solutions	＋¥270 million
			Total	＋¥490 million

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Strategies by Segment: (2) Construction Products Segment - 2

- Promote transformation of business structure to better adapt to structural changes in market

Strategic directions for Construction Products Segment

Cultivation and streamlining

Optimize business structure to underpin system primed for adequate profits even under sluggish demand conditions

Prevailing situation: Profits (Down) = Demand (Down) × Business structure (Maintained) ▶ Desired direction: Profits (Stable) = Demand (Down) × Business structure (Optimized)



Full-Brace

Differentiation

Focus on products that mitigate social issues at construction sites such as labor shortage and productivity improvement

- Building materials (column couplers, free base, etc.)
- LaserKEREN®, fiber laser welding machine
- Products for factories (welding robots, etc.)
- Products for offices (CAD products, etc.)



Column coupler



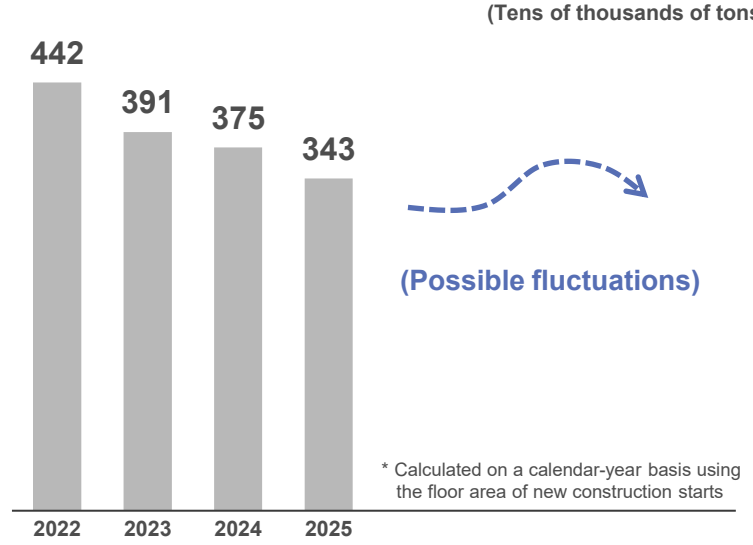
Fiber laser welding machine

Market development

Expand piping materials and housing equipment businesses to maintain and reinforce segment earnings base

- Piping products: Consolidate and reinforce expertise and sales capabilities through organizational restructuring, and then explore uncharted territory
- Housing products: Leverage strong construction capabilities to capture home renovation demand

Projected trends in steel frame demand



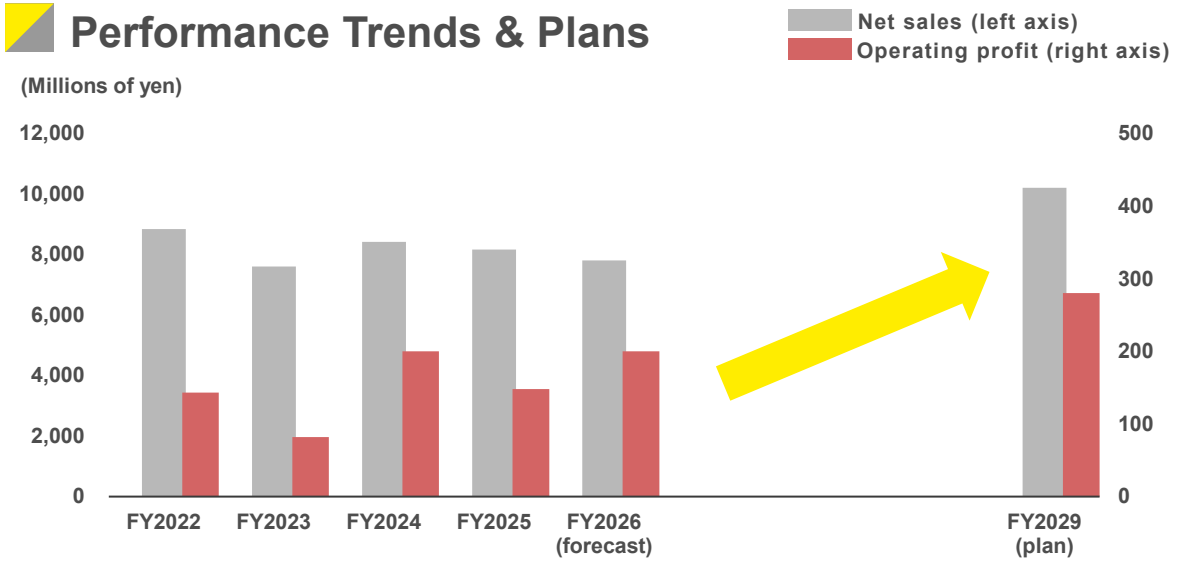
- Anticipate certain degree of recovery in demand (logistics warehouses, semiconductor-related, etc.) during years of new MTMP
- Structurally speaking, however, decrease in market size is inevitable
- Social issues, such as labor shortages, will worsen

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Strategies by Segment: (3) Construction Machinery Segment

Overall Strategy | Complement backbone of core products with additional offerings (port-related machinery, used equipment sale, and rental) to boost earning power and underpin transition to revenue-generating business

Performance Trends & Plans



	FY2025 (Results)	FY2026 (Forecast)	FY2029 (Plan)
Net sales	¥8,165 million	¥7,800 million	¥10,200 million
Operating profit (Operating profit margin)	¥147 million (1.8%)	¥200 million (2.6%)	¥280 million (2.7%)

	Themes	Priority measures	Connection with positioning of new MTMP	Operating profit incrementation target
①	Cultivation and streamlining	● While strengthening organizational structure through increased staffing, divide target customer group for main product lines (cranes and foundation machinery) into segments to create more customer touchpoints, and enhance sales activities ● Strive to improve earnings structure by managing inventory of used equipment and rental equipment conscious of asset efficiency and profitability, and by bringing previously outsourced in-house service costs	• Build earnings base resilient to the external environment (increase share of existing markets) • Increase profitability	+¥10 million
②	Market development	● Expand port-related business aiming to grow into new pillar of revenue	• Build earnings base resilient to the external environment (expansion into new markets)	+¥70 million
③	Differentiation	–	–	–
			Total	+¥80 million

Market development **Port-related business as a new pillar of revenue**

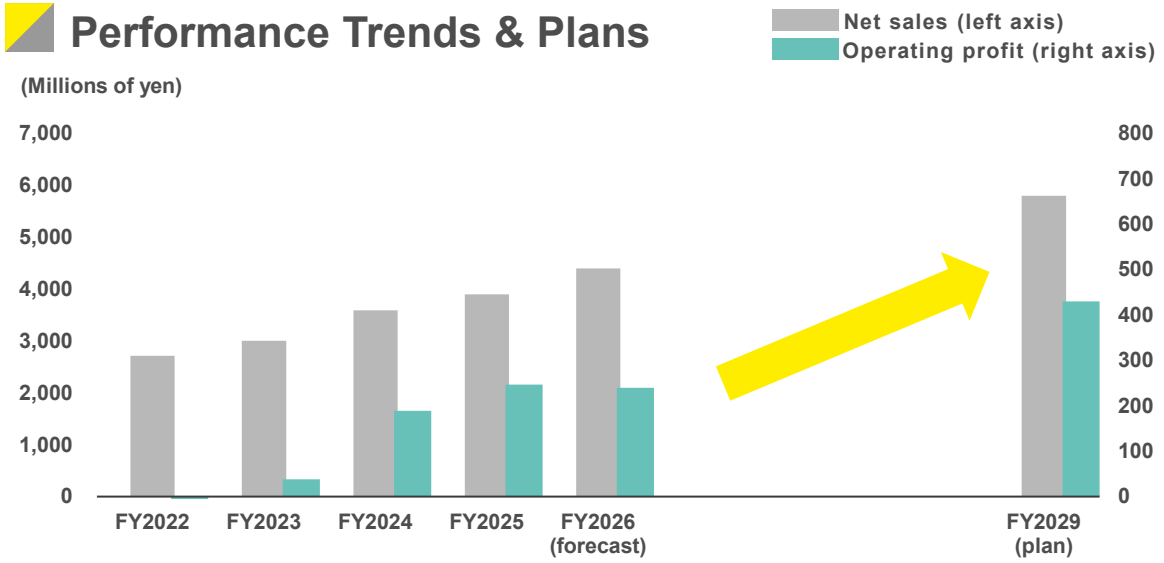
Aim to grow as new earnings base by establishing after-sales maintenance system directed at port industry, where need for enhanced efficiency is high, and combining products from leading manufacturers with products from overseas

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Strategies by Segment: (4) IoT Solution Segment

Overall Strategy | Shift from supply-oriented business to solutions-oriented business, leveraging IoT technology and other innovations under value-added business model

Performance Trends & Plans



	FY2025 (Results)	FY2026 (Forecast)	FY2029 (Plan)
Net sales	¥3,896 million	¥4,400 million	¥5,800 million
Operating profit (Operating profit margin)	¥246 million (6.3%)	¥240 million (5.5%)	¥430 million (7.4%)

	Themes	Priority measures	Connection with positioning of new MTMP	Operating profit incrementation target
①	Cultivation and streamlining	● Review traditional sales model centered on serving small-scale customers, and transition to digital sales model leveraging e-commerce advantage	• Increase productivity	—
②	Market development	● Promote industry-specific solutions utilizing surveillance cameras and IoT technology to customers in industries with severe labor shortages	• Build earnings base resilient to the external environment (expansion into new markets)	＋¥10 million
③	Differentiation	● Enhance providing IoT solutions to manufacturing industry through sales channels of Machinery & Tools and Construction Products segments, thereby differentiating the Group from competition	• Increase profitability by transitioning to high added-value solutions	＋¥80 million
			Total	＋¥90 million

Differen-tiation

Boost uptake of IoT solutions for manufacturing industry by strengthening group synergies

Accelerate efforts to promote solutions, including equipment-monitoring solution, which will contribute to enhanced profitability on a Group basis not just for IoT Solution segment

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Performance Goals by Segment

Net sales and operating profit by segment

(Millions of yen, %)	FY2025 (Results)	FY2026 (Forecast)	FY2029 (Plan)
Net sales	159,036	165,000	188,000
Machinery & Tools	104,904	108,800	122,900
Construction Products	42,070	44,000	49,100
Construction Machinery	8,165	7,800	10,200
IoT Solution	3,896	4,400	5,800
(Others)	-	-	-
Operating profit (Operating profit margin)	3,380 (2.1 %)	3,400 (2.1 %)	6,000 (3.2 %)
Machinery & Tools	2,104 (2.0 %)	1,890 (1.7 %)	3,630 (3.0 %)
Construction Products	953 (2.3 %)	1,170 (2.7 %)	1,830 (3.7 %)
Construction Machinery	147 (1.8 %)	200 (2.6 %)	280 (2.7 %)
IoT Solution	246 (6.3 %)	240 (5.5 %)	430 (7.4 %)
(Others)	-71 (— %)	-100 (— %)	-170 (— %)

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M&A Strategy under New MTMP

- New MTMP also positions M&A as instrumental strategy to reinforce business foundation and secure growth engines

M&A strategy

1. Set internal criteria (hurdle rate) from capital cost perspective and carefully examine each M&A opportunity to ensure investment contribute to enhanced corporate value
2. Take flexible approach to external financing (up to ¥20 billion) matched to scale of M&A deal at a level that maintains financial soundness
3. Use experience gained through past M&A deals as basis and work with business units and outside experts to execute deals from a post-merger integration perspective rather than focus on acquisition itself as end goal
4. From perspective of portfolio optimization, consider divestitures as well as acquisitions as strategic options

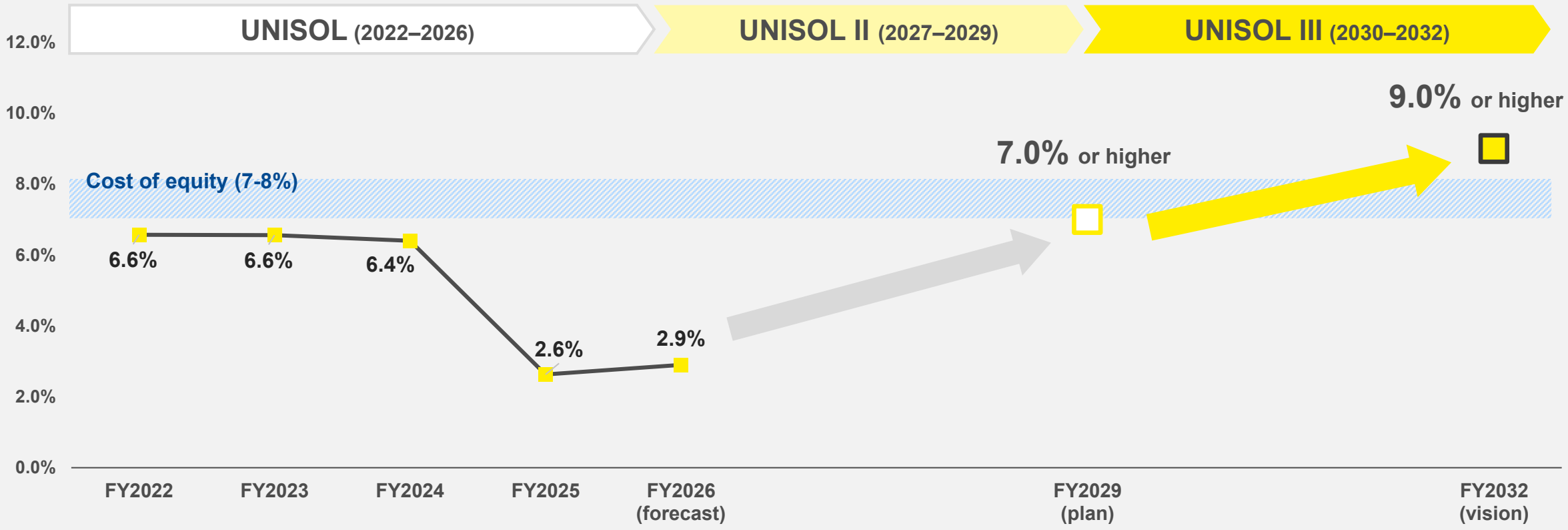
Investment Themes	Purpose	Areas of M&A Interest
Add high value and address social issues (shift to solution-oriented business model)	To acquire technology for automating and reducing labor requirements at customer sites. To drive structural shift from low-margin product selling to high-margin service selling by leveraging existing customer network —a Group strength—to fuel cross-selling opportunities	AI, IoT, physical AI (robotics, etc.), and engineering, etc.
Stabilize business portfolio (reduce volatility)	To expand areas of existing core industries, such as automobiles and semiconductors, that are less susceptible to business cycle fluctuations, and build robust earnings base unaffected by external conditions	Food sector, etc.
Expand business in growth areas	To acquire locations and sales channels in rapidly growing North American market. Also, to facilitate flexible approach to high-profit deals, even in domestic market, that meet hurdle rate, with goal being to achieve larger market share	Global opportunities (such as North American market) as well as domestic opportunities that satisfy investment strategy criteria

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Quantitative Target for the Final Fiscal Year of New MTMP (Trends in ROE)

- Seeking structural transformation that enables achievement of ROE exceeding cost of equity, set ROE target of at least 7.0% in new MTMP as a milestone toward capital efficiency with ROE of at least 8.0%.

Changes in actual and projected ROE



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Shareholder Return Policy

- During new MTMP, seek to maintain equity at appropriate level and therefore set minimum DOE (dividend on equity ratio) at 3.5% for ordinary dividends, with payout ratio at 100%
- Anticipate total shareholder returns amounting to about ¥26 billion. With a view to implementing capital policies early, begin executing any measures that can be carried out ahead of schedule in FY2026

Shareholder return policy

	Current	Shareholder return policy and anticipated total returns under new MTMP	
Ordinary dividends	DOE of 3.5% or more	Set minimum DOE target at 3.5% with payout ratio at 100%	about ¥10 billion
Special dividends	Flexible application of additional shareholder returns in accordance with profit levels and financial conditions	(No change)	about ¥1.5 billion (*1)
Repurchase of treasury shares	Flexible application of additional shareholder returns in accordance with profit levels and financial conditions	(No change)	about ¥14.5 billion (*2)

Total amount

¥26 billion

scale (*3)

*1: Estimated based on the number of dividend-eligible shares as of December 31, 2025, taking into account the repurchase of treasury shares already executed and scheduled to be executed during the fiscal year ending December 31, 2026
*2: Take flexible approach to executing additional repurchase of treasury shares if M&A deals with established criteria are not successful and surplus funds accumulate or remain idle
*3: Includes capital policies implemented in FY2026 ahead of schedule

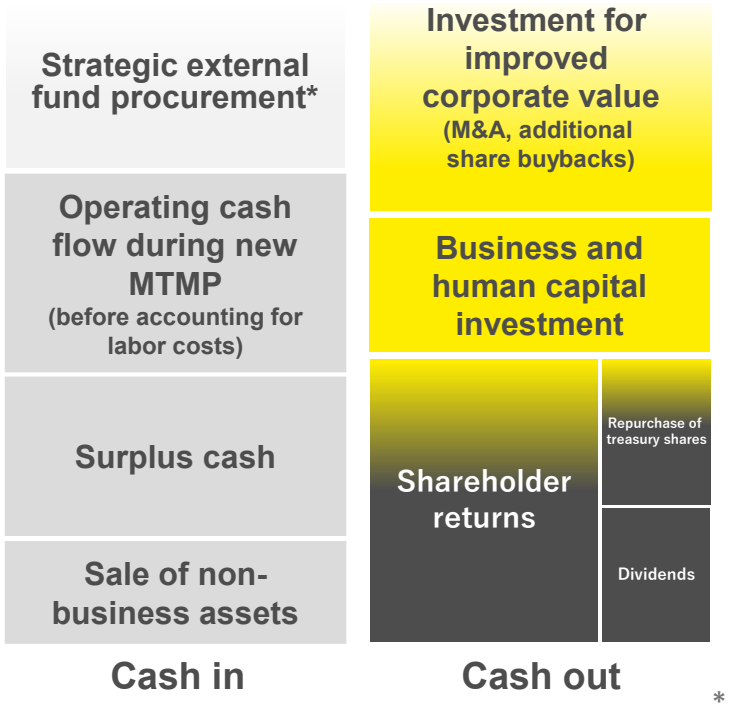
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Cash Allocation Policy

- Utilizing inflow, such as operating cash flow generated through business strategies as well as strategic external fund procurement, allocate up to ¥42 billion in cash to investment (M&A and additional share buybacks) that improve corporate value, business and human capital investment, and shareholder returns

Cash allocation policy

¥42 billion scale (maximum)



Investment for improved corporate value
(M&A, additional share buybacks)

- Determine application most appropriate for improving corporate value, and direct cash either toward M&A or share buyback. (Preference given to M&A, but if no deal satisfying internal criteria can be realized, then apply cash to share buyback.)
- For M&A investment, raise external capital as needed depending on size of deal

Business and human capital investment

- Allocate as investment contributing to sustained, stronger and more efficient business infrastructure and human capital investment

Repurchase of treasury shares and optimal utilization of acquired shares

- Consider the use of acquired shares for M&A and human capital investment, alongside share cancellation

Ordinary dividends and special dividends

- Take proactive shareholder return approach to optimize equity capital
- Implement through such measures as ordinary dividends (100% payout ratio)

Growth investments
About ¥16-22 billion
(including the utilization of treasury shares)

Shareholder returns
About ¥26 billion

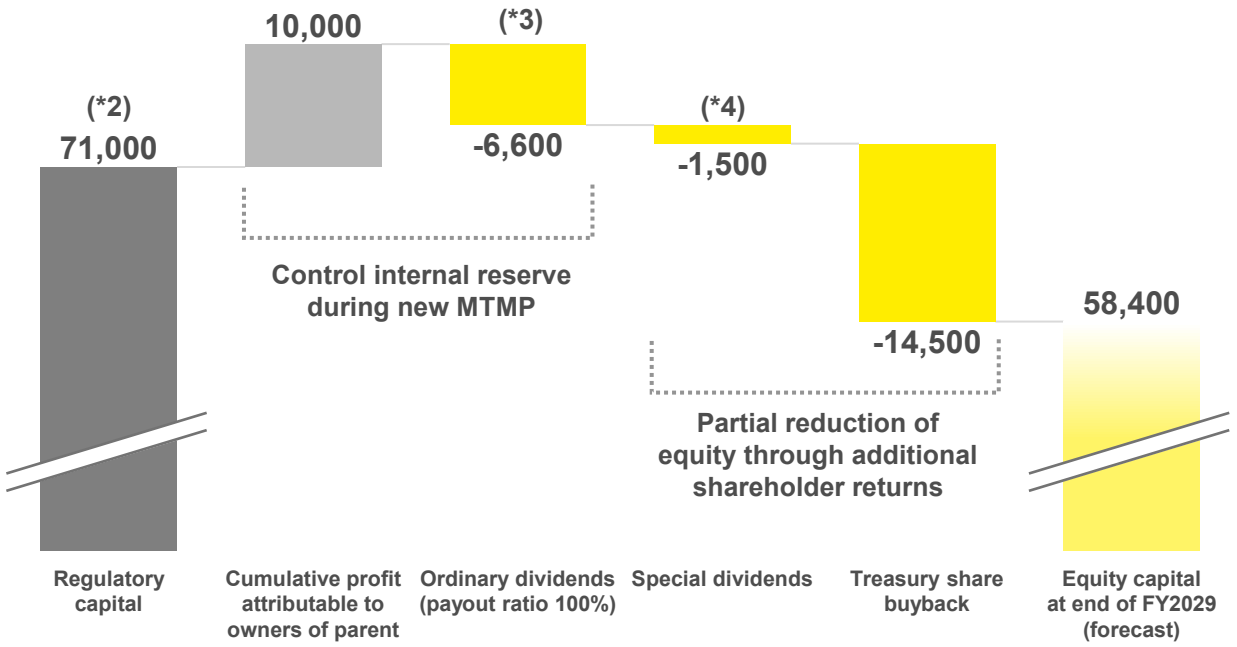
* Assume external financing will involve borrowing at a level that maintains financial soundness (up to about ¥20 billion)

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Regulating Equity Capital Through Capital Policy

- Achieve ROE target (7.0% or higher) by bringing current equity capital closer to level deemed appropriate through such mechanisms as shareholder returns to control internal reserve

Projected changes in equity capital (*1)



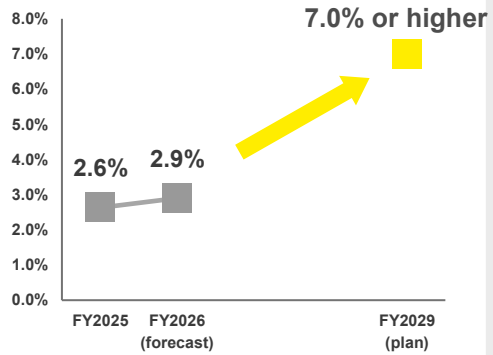
Forecast for end of FY2029

Financial leverage (Total assets/Equity capital): About 1.9 times (*5)

(Reference: 1.61 times at end of FY2025)

- Equity ratio, which is the reciprocal of financial leverage, likely to hover around 52%
  (Reference: 62.1% at end of FY2025)
- Expected to maintain financial soundness even if maximum ¥20 billion sourced through external financing
- Aim for ROE of at least 7.0%, in line with profit growth

(Trends in ROE)



*1: Equity capital is the sum of shareholders' equity and accumulated other comprehensive income
*2: Calculated by adjusting shareholders' equity at end of FY2025 to total dividends for FY2025, as approved at general meeting of shareholders in March 2026, and anticipated profit attributable to owners of parent and interim and year-end dividends for FY2026 (based on information as of June 30, 2026)
*3: Although payout ratio for ordinary dividends is set at 100%, year-end dividend for FY2029 will result in equity decrease in the following fiscal year, requiring adjustment to corresponding (estimated) amount
*4: Estimated based on the number of dividend-eligible shares as of December 31, 2025, taking into account the repurchase of treasury shares already executed and scheduled to be executed during the fiscal year ending December 31, 2026
*5: Estimated based on the current capital structure, taking into account changes in shareholders' equity through shareholder returns and other measures

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Key Sustainability (Materiality) Targets

- Set new targets for key sustainability issues (materiality) and promote initiatives in conjunction with new MTMP

Materiality	Approaches	Quantitative Targets and Action Plans for FY2029
1 Reducing environmental impacts in our business activities	Committed to reducing Scope 1 and 2 emissions and minimizing the Group's environmental impact. Also monitor Scope 3 emissions status and explore and implement measures to curb such emissions	Scope 1 and 2 emissions: **5,473t-CO2e** (Down 3,228t-CO2e compared to 2022)
2 Improving productivity through proposals for automation and labor-saving for production equipment and construction sites	Promote key initiatives related to automation and labor-saving in each business segment to solve customers' social issues through our core businesses	Revenues from key environmental and energy-saving measures as well as automation and labor-saving measures (*1) More than **3.0** times higher than in 2025
3 A secure, safe, and stable supply system for products and merchandise	In response to changing business environment and increasingly high-level needs of society, fulfill our responsibility to support sustainable social infrastructure by strengthening resilience across supply chain and building effective system for respect of human rights	• Build grievance mechanism • Enhance BCP (continued supply) structure
4 Promotion of diversity & inclusion	Develop into innovative organization that generates inspiring solutions by creating environment where human resources with diverse skills and backgrounds can thrive	• Ratio of female managers: More than 5.5% • Number of employees with foreign nationality: More than 35 • Ratio of human resources hired from the scientific field: More than 16% • Male parental leave uptake rate/number of days: 85%/more than 1 month
5 Strengthening Group governance (*2)	Enhance Group governance and lay foundation that supports sustainable growth by properly addressing increasingly diverse and complex risks and establishing internal controls that facilitate responses to changing business environment	• Compliance training participation rate: **100%** (ongoing) • Risk management system development and improvement on global basis • Suitable response to anticipated 2026 revisions to Corporate Governance Code in Japan

*1: Common target for materiality items 1 and 2
*2: Materiality changed from "Strengthening our risk management and crisis management systems," effective as of FY2027, reflecting status of Group's business activities, notably, proactive approach to M&A opportunities and increase in number of companies under Group umbrella

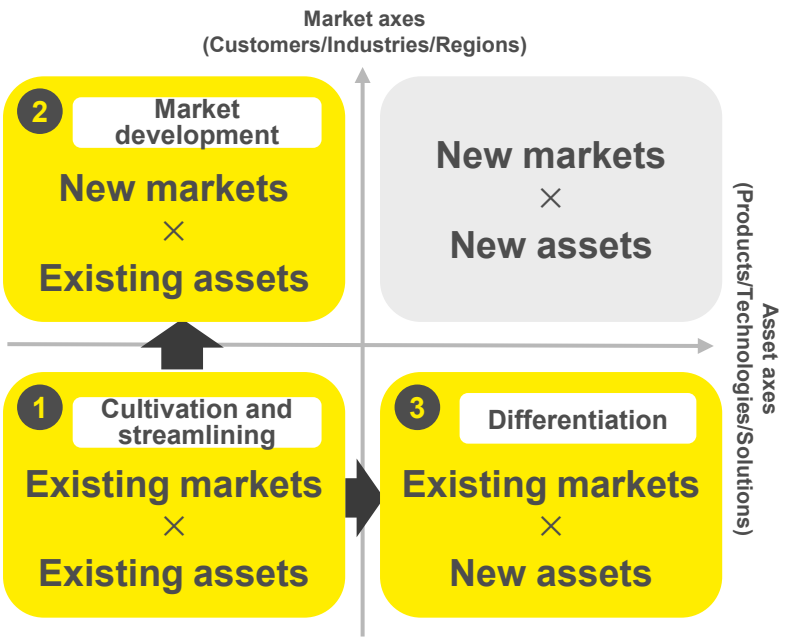
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Corporate Strategies

- Aim to improve corporate value on a Group-wide basis by aligning corporate strategies, including human resources and DX strategies, with business strategies

Corporate strategy policy and measures

Business strategy themes



Inter-connected

Human resources strategy

- Promote strategic talent acquisition in line with business strategy
- Improve employee engagement through development of human resources initiatives based on survey results
- Instill deep appreciation of Group's philosophy and thoughts about diversity and inclusion (such as creating workplace environment where diverse talent can thrive)

DX strategy

- Achieve efficiency by promoting business process automation, such as order processing and accounting, tailored to on-site challenges (business process DX)
- Cultivate and nurture attitude that embraces DX as personal responsibility, and accept digital tools as way to adapt for change and challenge for transformation (mindset DX)

ESG strategy

- Reduce business continuity risks, including BCP and information security, through initiatives and approaches addressing to key sustainability issues
- Strengthen relationships with various stakeholders, including employees, local citizens and investors

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Corporate Governance

- Continue to strengthen and enhance corporate governance, seeking to achieve sustainable growth and improved corporate value over medium to long term

Evolution of and views on corporate governance

2021

Establishment of today's UNISOL Holdings through business integration

- Decision to integrate not so much as a defense measure to address changes in the business environment and evolving social issues but rather as an aggressive move to realize more valuable growth scenario
- Seeking to reinforce impartiality, objectivity and accountability of the Board of Directors regarding Director nomination, remuneration, and related issues, established a Nomination Committee and a Compensation Committee under the Board of Directors, each chaired by an Outside Director

2025

Transition to a company with an Audit and Supervisory Committee

- Intended to strengthen supervisory function of the Board of Directors and further expedite management decision-making and execution
- Paralleling transition to a company with an Audit and Supervisory Committee, composition of the Board of Directors shifted to structure with Outside Directors forming the majority

2026

Introduce new group structure and boost effectiveness of the Board of Directors

- Through group reorganization, core subsidiaries will be established for each business segment, clarifying business responsibilities
- Priority themes for FY2026, as described below, were set based on effectiveness assessment

1) More in-depth discussions on strategic themes

- Deepen discussions on important themes fundamental to corporate value creation, such as management strategies, business portfolio and human capital management

2) Further advancement of monitoring functions

- Strengthen oversight functions leveraging Director diversity, including robust cooperation with the Audit and Supervisory Committee as well as the voluntary Nomination Committee and Compensation Committee
- Strengthen measures to ensure continuous monitoring functions through wider access to multifaceted data, including risk- and governance-related information

Basic views on corporate governance

To fulfill responsibilities to all stakeholders and future society, seek to realize cohesive group management through swift and efficient decision-making, underpinned by fair and transparent management system

Basic policies on director remuneration

1. Appropriate to scope of individual roles and responsibilities
2. Linked to Company business performance
3. Serves to raise awareness of contributing to improvement in corporate value over medium to long term
4. Emphasizes shared sense of common interest with shareholders
5. Upholds transparency and objectivity in remuneration decision-making processes
6. Ensures compensation at levels that enable Company to attract and retain top-notch management talent

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「その手があったか」を、次々と。

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