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August 10, 2026

Consolidated Financial Results for the Six Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: UNISOL Holdings Corporation
Listing: Tokyo Stock Exchange
Securities code: 7128
URL: https://www.unisol-gr.com/en
Representative: Ryohei Furusato, President and Representative Director
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Scheduled date to file semi-annual securities report: August 10, 2026
Scheduled date to commence dividend payments: September 1, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for analysts and institutional investors)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended June 30, 2026 (from January 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	82,509	3.4	1,294	(14.1)	1,729	(6.9)	972	(2.3)
June 30, 2025	79,779	1.2	1,507	(11.7)	1,856	(14.1)	996	(65.2)

Note: Comprehensive income For the six months ended June 30, 2026: ¥1,856 million [33.6%]
For the six months ended June 30, 2025: ¥1,389 million [(31.3)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	40.46	–
June 30, 2025	41.44	–

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2026	119,519	74,289	60.9	3,025.68
December 31, 2025	117,020	73,876	62.1	3,023.08

Reference: Equity
As of June 30, 2026: ¥72,805 million
As of December 31, 2025: ¥72,686 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	–	30.00	–	71.00	101.00
Fiscal year ending December 31, 2026	–	30.00			
Fiscal year ending December 31, 2026 (Forecast)			–	151.00	181.00

Note: 1. Revisions to the forecast of cash dividends most recently announced: None

2. Breakdown of year-end dividends for the fiscal year ended December 31, 2026
Ordinary dividend: 71.00 yen, Special dividend: 80.00 yen

3. Consolidated earnings forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending December 31, 2026	165,000	3.7	3,400	0.6	4,100	(1.9)	2,100	10.1	87.93

Note: Revisions to the earnings forecasts most recently announced: None

* **Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 1 company (MT FOOD SYSTEMS CO., LTD.)
Excluded: 1 company (G-NET CORPORATION)

Note: G-NET CORPORATION, which was a consolidated subsidiary, has been excluded from the scope of consolidation due to its dissolution through an absorption-type merger with Maruka Corporation, which is the surviving company and also a consolidated subsidiary. As of January 1, 2026, Maruka Corporation, the surviving company, has changed its trade name to UNISOL Corporation.

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	24,298,313 shares
As of December 31, 2025	24,298,313 shares

(ii) Number of treasury shares at the end of the period

As of June 30, 2026	235,892 shares
As of December 31, 2025	254,591 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended June 30, 2026	24,050,104 shares
Six months ended June 30, 2025	24,043,890 shares

Note: The number of treasury shares at the end of the period includes the number of the Company's shares owned by trust accounts of the "director stock ownership plan" and the "stock-granting ESOP trust" (230,646 shares as of June 30, 2026; 252,648 shares as of December 31, 2025). In addition, the number of the Company's shares owned by trust accounts of the "director stock ownership plan" and the "stock-granting ESOP trust" are included in the number of treasury shares, which are deducted in calculating the average number of shares outstanding during the period.

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit corporation.

* Proper use of earnings forecasts, and other special matters

Caution regarding forward-looking statements and others

・ Forward-looking statements, including the earnings forecasts stated in these materials, are based on information currently available to the Company and certain assumptions deemed reasonable. Results may differ materially from the earnings forecasts due to various factors.

Means of access to supplementary material on financial results

The supplementary material on financial results will be disclosed on TDnet on the same day and will also be available on the Company's website.

Attached Material

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1. Qualitative information on semi-annual financial results for the period under review

(1) Overview of consolidated financial results for the period under review

During the first six months ended June 30, 2026, the Japanese economy showed fluctuations in business sentiment. However, indicators such as order amounts for machine tools and the Indices of Industrial Production have been recovering, and corporate capital investment appetite remained resilient. On the other hand, in housing and construction markets, while there were signs of recovery in the number of new housing starts, the total floor area of building starts (steel frame structures) continued to fall below the previous year’s level.

In overseas economies, inflation and persistently high interest rates in the United States act as restraining factors for capital investment. In Southeast Asia, sluggish demand was seen primarily in the automotive market against a backdrop of rising interest rates and household debt issues, among other factors. In China, the business environment remained challenging due to the prolonged real estate slump and the rapid shift toward electric vehicles.

Looking ahead, the demand for capital investment for automation and labor-saving in Japan is expected to remain robust. However, there are concerns about downward pressure on the economy due to high resource prices and a resurgence of inflation, driven by geopolitical risks such as the Middle East tensions, and overall, the situation is anticipated to remain cautious.

In this environment, the Group is focusing on achieving the targets of the final fiscal year of the Medium-Term Management Plan “UNISOL” to accelerate the enhancement of corporate value. Additionally, the Group has formulated and disclosed the new Medium-Term Management Plan “UNISOL II” (fiscal year ending December 31, 2027 to fiscal year ending December 31, 2029) on July 9, 2026. The plan aims to strengthen the earnings base through structural reforms and shift towards high value-added operations, targeting an operating profit of ¥6,000 million and an ROE of 6.0% or higher in the final year.

Regarding the consolidated financial results for the first six months ended June 30, 2026, net sales were ¥82,509 million, increasing by 3.4% year on year. Operating profit was ¥1,294 million, decreasing by 14.1% year on year. Ordinary profit was ¥1,729 million, decreasing by 6.9% year on year. Profit attributable to owners of parent was ¥972 million, decreasing by 2.3% year on year.

The operating results by segment are as follows:

(Millions of yen)

Segments	Net sales			Segment profit		
	Amount	Year-on-year change (amount)	Year-on-year change (%)	Amount	Year-on-year change (amount)	Year-on-year change (%)
Machinery & Tools	55,056	3,093	6.0	526	(446)	(45.9)
Construction Products	21,051	320	1.5	687	404	143.2
Construction Machinery	4,846	(12)	(0.3)	137	(3)	(2.7)
IoT Solutions	1,555	(670)	(30.1)	51	(134)	(72.5)
Subtotal	82,509	2,730	3.4	1,402	(180)	(11.4)
Adjustment	–	–	–	(107)	(32)	–
Total	82,509	2,730	3.4	1,294	(212)	(14.1)

Machinery & Tools Segment

In the industrial machinery business, despite sluggish introduction of production equipment by users, the shift toward automation and labor-saving equipment in response to labor shortages led to an increase in inquiries. As a synergy strategy, individual exhibitions of machinery products held mainly for major users were well received, and collaborative projects with the engineering business were advanced, resulting in increased net sales compared to the same period of the previous year.

In the machinery & tools business, strong production and equipment demand were observed, particularly in the semiconductor manufacturing, shipbuilding, and aerospace industries, leading to increased demand for switching to our own brand products in tools. On the other hand, in machinery, despite robust demand and the extension of lead times due to the high value-added nature of products, net sales decreased compared to the same period of the previous year. Overall, this resulted in a slight increase in net sales compared to the same period of the previous year.

In the global business, despite facing a challenging business environment including a slowdown in the North American BEV and plastics markets, the struggles of major Japanese automotive-related customers in China, and sluggish markets and order delays in various Southeast Asian countries, sales of machine tools for defense, aerospace, and medical-related sectors in North America, as well as certain projects in Southeast Asia, served as key drivers, resulting in an overall increase in net sales compared to the same period of the previous year.

Construction Products Segment

In the Building Products Sector, amidst the continued challenging business environment with declining demand for steel frames, we have proceeded to partially pass on the increased material costs to sales prices. Additionally, against the backdrop of a worsening labor shortage, the sales of automation proposal products that contribute to improved on-site productivity saw significant growth compared to the previous year. As a result, net sales in this sector increased compared to the same period of the previous year.

In the Piping Products Sector, although demand decreased primarily in western Japan, efforts to secure demand for equipment piping led to a slight increase in net sales compared to the same period of the previous year.

In the Housing Products Sector, as the shipment limitations on unit baths due to the Middle East situation are gradually being resolved, the acquisition of large spot projects contributed to increased net sales. Additionally, by collaborating with real estate management companies to promote capturing renovation demand and other initiatives, net sales in this sector increased compared to the same period of the previous year.

Construction Machinery Segment

In the used construction machinery sales, there was an improvement in profit margins due to a shift towards direct sales to end-users, and progress was made in securing orders for new business ventures. On the other hand, in new car sales, mainly due to the reactionary decrease following the surge in demand and the impact of delivery schedule adjustments, net sales decreased.

IoT Solutions Segment

In wholesale business, net sales decreased due to intensified price competition in the security camera market and sluggish performance in projects for specific customers. Additionally, in project cases, the decline of large-scale projects from the previous fiscal year and delays in the completion of already ordered small- to medium-sized projects led to a decrease in net sales.

(2) Overview of consolidated financial position for the period under review

Assets

Current assets and non-current assets as of June 30, 2026 were ¥83,010 million and ¥36,509 million, respectively, resulting in total assets of ¥119,519 million, an increase of ¥2,498 million from the end of the previous fiscal year. This was mainly due to increases in merchandise and finished goods of ¥2,294 million, other under current assets of ¥1,578 million, and goodwill of ¥1,350 million, and a decrease in cash and deposits of ¥2,780 million.

Liabilities

Current liabilities as of June 30, 2026 were ¥42,425 million, and non-current liabilities were ¥2,804 million, resulting in total liabilities of ¥45,229 million, an increase of ¥2,084 million from the end of the previous fiscal year. This was mainly due to increases in notes and accounts payable - trade of ¥1,483 million, contract liabilities of ¥818 million, short-term borrowings of ¥253 million, and income taxes payable of ¥379 million, and a decrease in electronically recorded obligations - operating of ¥919 million.

Net assets

Shareholders' equity and accumulated other comprehensive income as of June 30, 2026 were ¥68,520 million and ¥4,284 million, respectively, resulting in total net assets of ¥74,289 million, an increase of ¥413 million from the end of the previous fiscal year. This was mainly attributable to increases in foreign currency translation adjustment of ¥668 million, valuation difference on available-for-sale securities of ¥202 million, and non-controlling interests of ¥294 million, and a decrease in retained earnings of ¥752 million due to the recording of profit attributable to owners of parent and dividends of surplus.

(3) Explanation on consolidated earnings forecasts and other forward-looking statements

There are no changes in consolidated earnings forecasts for the fiscal year ending December 31, 2026, released on February 13, 2026.

Actual results may vary significantly due to various factors in the future. In the event that revisions to the forecast results become necessary, they will be disclosed promptly.

2. Semi-annual consolidated financial statements and significant notes thereto

(1) Semi-annual consolidated balance sheet

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	29,760	26,979
Notes and accounts receivable - trade	22,652	22,556
Electronically recorded monetary claims - operating	11,464	10,931
Merchandise and finished goods	10,226	12,520
Work in process	2,605	2,592
Raw materials and supplies	404	450
Other	5,461	7,039
Allowance for doubtful accounts	(39)	(60)
Total current assets	82,534	83,010
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	11,386	11,555
Machinery, equipment and vehicles, net	997	1,003
Tools, furniture and fixtures, net	608	680
Assets for rent, net	1,116	1,171
Leased assets, net	63	53
Right-of-use assets, net	637	728
Land	9,928	9,899
Construction in progress	69	33
Total property, plant and equipment	24,808	25,126
Intangible assets		
Goodwill	163	1,513
Trade right	640	560
Other	879	896
Total intangible assets	1,682	2,970
Investments and other assets		
Investment securities	3,626	4,015
Retirement benefit asset	1,858	1,868
Deferred tax assets	643	615
Other	2,191	2,216
Allowance for doubtful accounts	(325)	(303)
Total investments and other assets	7,994	8,411
Total non-current assets	34,485	36,509
Total assets	117,020	119,519

Note: All figures are rounded down to the nearest million yen.

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	15,165	16,649
Electronically recorded obligations - operating	15,344	14,425
Short-term borrowings	469	723
Current portion of long-term borrowings	47	122
Lease liabilities	88	122
Income taxes payable	354	734
Contract liabilities	5,402	6,220
Provision for bonuses	1,046	1,094
Provision for bonuses for directors (and other officers)	27	21
Provision for share awards for employee	7	2
Provision for product warranties	48	78
Other	2,705	2,231
Total current liabilities	40,706	42,425
Non-current liabilities		
Long-term borrowings	357	561
Lease liabilities	633	783
Deferred tax liabilities	660	694
Provision for retirement benefits for directors (and other officers)	73	79
Provision for share awards for directors (and other officers)	56	42
Retirement benefit liability	184	204
Other	472	438
Total non-current liabilities	2,437	2,804
Total liabilities	43,144	45,229
Net assets		
Shareholders’ equity		
Share capital	5,000	5,000
Capital surplus	25,380	25,390
Retained earnings	39,336	38,584
Treasury shares	(491)	(454)
Total shareholders’ equity	69,225	68,520
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,312	1,515
Deferred gains or losses on hedges	(21)	(30)
Foreign currency translation adjustment	1,600	2,268
Remeasurements of defined benefit plans	567	530
Total accumulated other comprehensive income	3,460	4,284
Non-controlling interests	1,189	1,484
Total net assets	73,876	74,289
Total liabilities and net assets	117,020	119,519

Note: All figures are rounded down to the nearest million yen.

(2) Semi-annual consolidated statement of income and semi-annual consolidated statement of comprehensive income

Semi-annual consolidated statement of income

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Net sales	79,779	82,509
Cost of sales	66,920	69,282
Gross profit	12,858	13,227
Selling, general and administrative expenses	11,351	11,933
Operating profit	1,507	1,294
Non-operating income		
Interest income	60	63
Dividend income	53	59
Purchase discounts	189	192
Rental income	50	55
Foreign exchange gains	–	34
Other	80	100
Total non-operating income	435	506
Non-operating expenses		
Interest expenses	3	12
Rental costs	28	25
Foreign exchange losses	32	–
Other	20	33
Total non-operating expenses	85	70
Ordinary profit	1,856	1,729
Extraordinary income		
Gain on sale of non-current assets	7	40
Gain on sale of investment securities	–	39
Total extraordinary income	7	80
Extraordinary losses		
Loss on sale of non-current assets	0	1
Loss on retirement of non-current assets	0	–
Removal expenses of non-current assets	95	–
Total extraordinary losses	96	1
Profit before income taxes	1,767	1,807
Income taxes - current	793	824
Income taxes - deferred	(96)	6
Total income taxes	696	830
Profit	1,071	976
Profit attributable to non-controlling interests	74	3
Profit attributable to owners of parent	996	972

Note: All figures are rounded down to the nearest million yen.

Semi-annual consolidated statement of comprehensive income

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Profit	1,071	976
Other comprehensive income		
Valuation difference on available-for-sale securities	(20)	202
Deferred gains or losses on hedges	32	(9)
Foreign currency translation adjustment	218	724
Remeasurements of defined benefit plans, net of tax	89	(37)
Total other comprehensive income	318	879
Comprehensive income	1,389	1,856
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,315	1,797
Comprehensive income attributable to non-controlling interests	74	59

Note: All figures are rounded down to the nearest million yen.

(3) Notes to semi-annual consolidated financial statements
Notes on segment information, etc.

[Segment information]

I Six months ended June 30, 2025 (from January 1, 2025 to June 30, 2025)

1. Information of sales and profit (loss) for each reportable segment

(Millions of yen)

	Reportable segment					Adjustment (Note 1)	Amounts recorded in the semi-annual consolidated statement of income (Note 2)
	Machinery & Tools	Construction Products	Construction Machinery	IoT Solutions	Total		
Net sales							
Sales to external customers	51,963	20,730	4,859	2,226	79,779	–	79,779
Intersegment revenue or transfers	605	39	–	36	681	(681)	–
Total	52,568	20,770	4,859	2,262	80,460	(681)	79,779
Segment profit	972	282	140	186	1,582	(75)	1,507

Notes: 1. Adjustment of segment profit, amounting to ¥(75) million, includes ¥(75) million from elimination of intersegment transactions and HD management cost not allocated to each business segment reported.

2. Segment profit is adjusted to operating profit on the semi-annual consolidated statement of income.

II Six months ended June 30, 2026 (from January 1, 2026 to June 30, 2026)

1. Information of sales and profit (loss) for each reportable segment

(Millions of yen)

	Reportable segment					Adjustment (Note 1)	Amounts recorded in the semi-annual consolidated statement of income (Note 2)
	Machinery & Tools	Construction Products	Construction Machinery	IoT Solutions	Total		
Net sales							
Sales to external customers	55,056	21,051	4,846	1,555	82,509	–	82,509
Intersegment revenue or transfers	789	38	–	56	884	(884)	–
Total	55,846	21,089	4,846	1,611	83,394	(884)	82,509
Segment profit	526	687	137	51	1,402	(107)	1,294

Notes: 1. Adjustment of segment profit, amounting to ¥(107) million, includes ¥(107) million from elimination of intersegment transactions and HD management cost not allocated to each business segment reported.

2. Segment profit is adjusted to operating profit on the semi-annual consolidated statement of income.

2. Information related to impairment losses or goodwill for non-current assets by reportable segment

(Significant change in goodwill amount)
During the first six months ended June 30, 2026, goodwill amounting to ¥1,429 million was generated in the Machinery & Tools segment due to the acquisition of a portion of shares of MT Food Systems Co., LTD. and its inclusion in the scope of consolidation.

It should be noted that the amount of goodwill is a provisional figure, as the allocation of the acquisition cost has not been completed as of June 30, 2026.

Notes when there are significant changes in amounts of equity

Not applicable.

Notes on premise of going concern

Not applicable.

Significant subsequent event

Acquisition of treasury shares

At the meeting of the Board of Directors held on July 31, 2026, the Company passed a resolution for the acquisition of treasury shares pursuant to the provisions of Article 156 of the Companies Act, as applied by replacing the relevant terms pursuant to the provisions of Article 165, paragraph 3 of the same Act.

1. Reasons for the acquisition of treasury shares

   To manage equity at an appropriate level and to flexibly implement shareholder returns.

2. Details of the acquisition

(1)	Class of shares to be acquired	Common stock
(2)	Total number of shares to be acquired	1,000,000 shares (maximum) (4.2% of total number of issued shares (excluding treasury shares))
(3)	Total amount for share acquisition	¥2,000 million (maximum)
(4)	Acquisition period	From August 3, 2026 to July 30, 2027
(5)	Acquisition method	Market purchases on the Tokyo Stock Exchange