Second Quarter of FY2026
Earnings Presentation

UNISOL Holdings Corporation
(Sec. Code: 7128)

Aug 10th, 2026

1 Second Quarter of FY2026 Consolidated Financial Results

Key Points

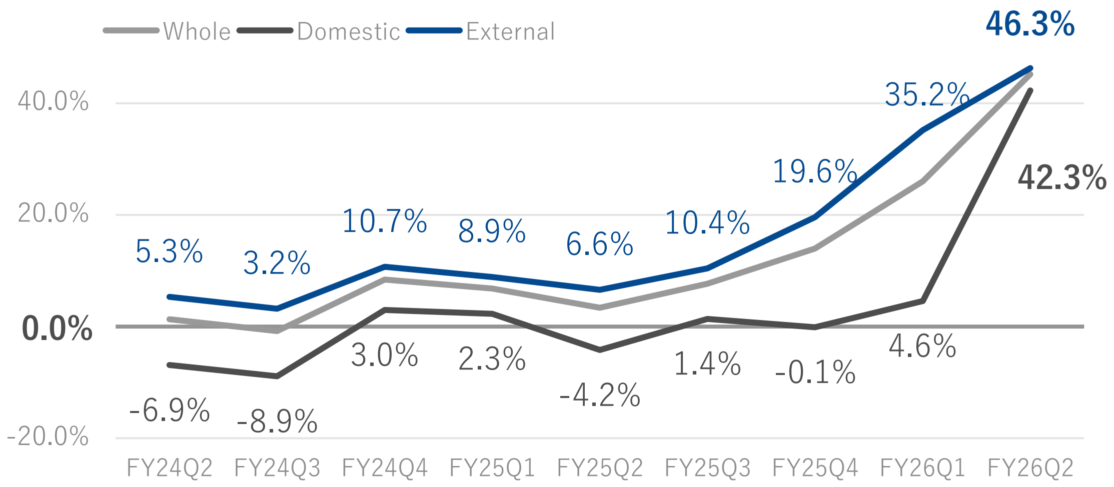
- **vs FY2025 Q2**
  - Net Sales： ＋３.４％～Decline in revenue for IoT, increase for Machinery & Tools
  - Gross Profit： ＋２.９％～Profit declines in Construction Machinery and IoT, increase in Machinery & Tools and Construction Products
  - Operating Profit： ▲１４.１％～Profit increase in Construction Products, decline in Machinery & Tools and IoT
  - Net Profit：▲２.３％～Gain on sales of Fixed Assets and Investment Securities was not sufficient to cover decline in Operating Profit

- **Progress Rate vs Forecast for the 1st Half of FY2026**
  - Net Sales： １０１.９％
  - Gross Profit： １００.２％
  - Operating Profit： ９２.５％
  - Net Profit： １１５.８％

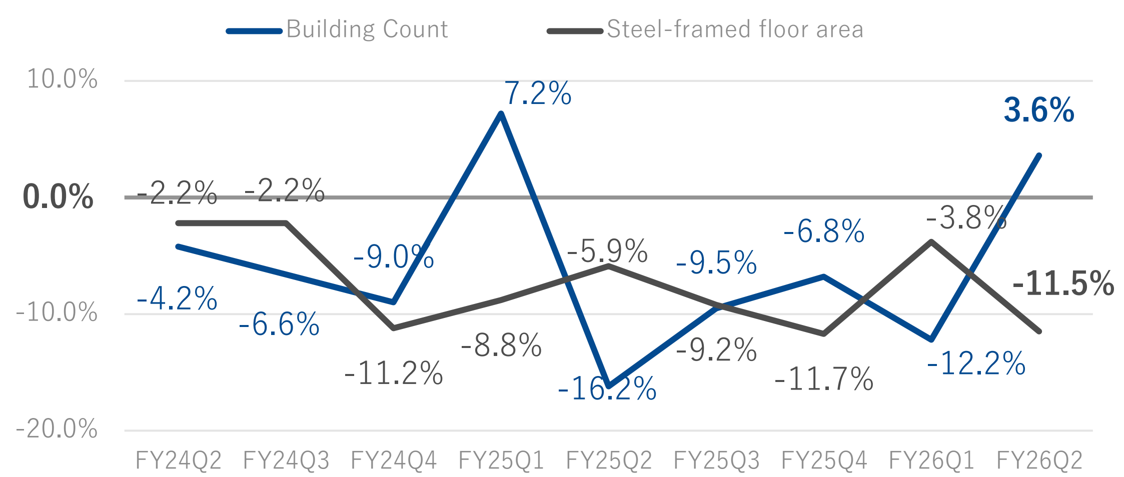
- **Balance Sheet（vs FY2025 Q4）**
  - Cash and Deposit： ▲２.７ Billion～Acquisition of MT Food Systems
  - ST and LT Loan：＋０.５ Billion～Consolidation of MT Food Systems
  - Equity Capital Ratio： ▲１.２pts（６２.１％→ ６０.９％）

Market Environment

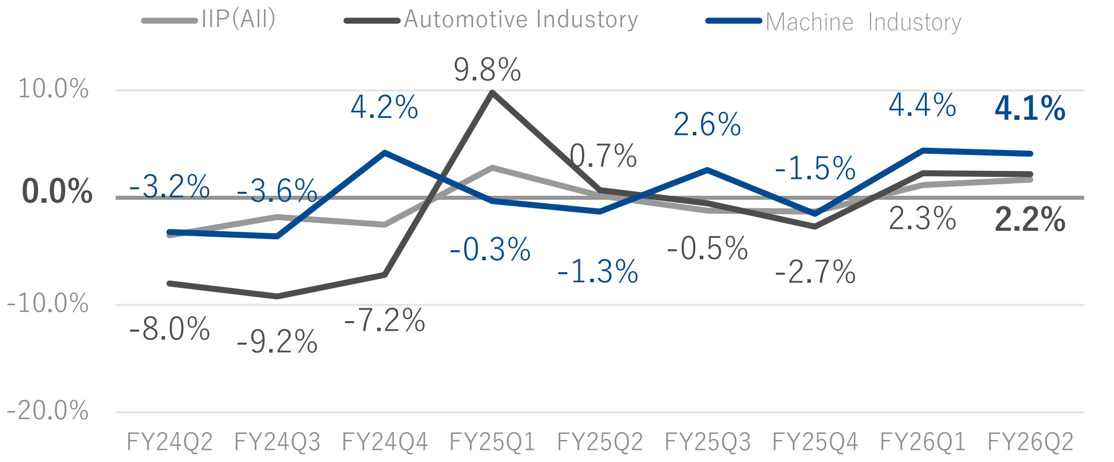
Machine Tool Orders (YoY)



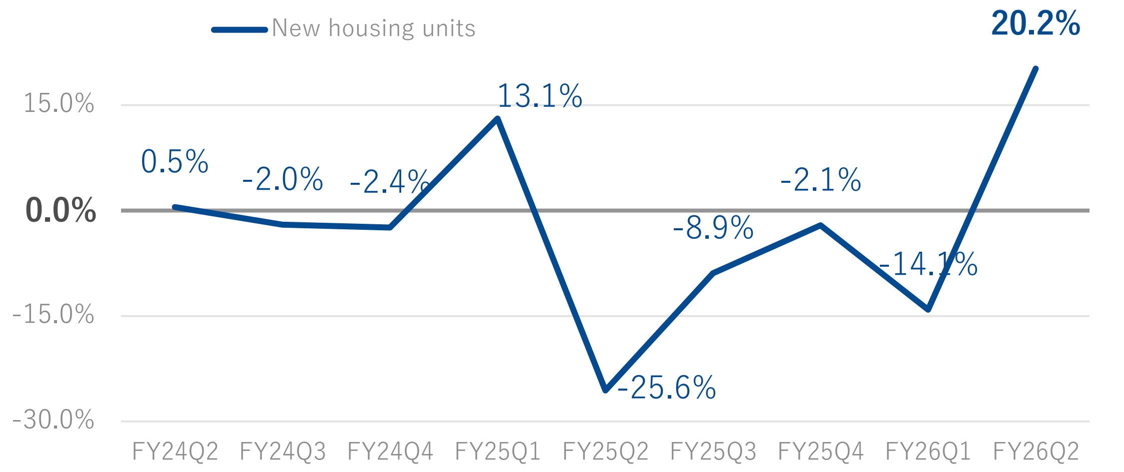
Construction Starts Statistics Floor Area (YoY)



Index of Industrial Production (Seasonally adjusted, YoY)



Statistical Survey of Construction Starts (YoY)

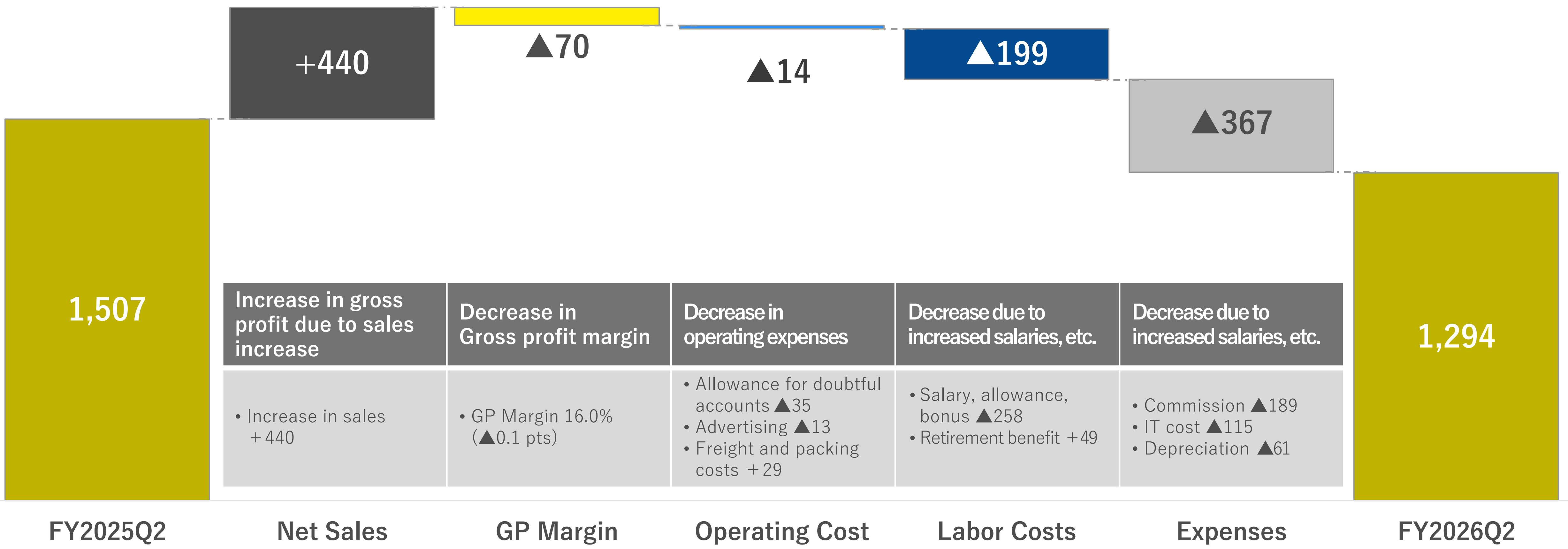


Consolidated Income Statement (YoY)

(JPY Million)	FY2025Q2	FY2026Q2	±	± ratio	
Net Sales	79,779	**82,509**	2,730	3.4%	Machinery & Tools Seg. ＋3,093 IoT Solution Seg. ▲670
Gross Profit	12,858	13,227	369	2.9%	Machinery & Tools Seg. ＋454 IoT Solution Seg. ▲180
Gross Profit Ratio	16.1%	16.0%	-	▲0.1 pts	
SG&A Expenses	11,351	**11,933**	582	5.1%	Machinery & Tools Seg. ＋900 Construction Products Seg. ▲274
Operating Profit	1507	**1,294**	▲212	▲14.1%	Machinery & Tools Seg. ▲446 Construction Products Seg. ＋404
Ordinary Profit	1,856	**1,729**	▲127	▲6.9%	Exchange Gain and Loss ＋67
Extraordinary Profit	7	**80**	72	-	Gain on sale of Fixed Asset 40 Gain on sale of Investment Securities 39
Extraordinary Loss	96	**1**	▲94	-	Loss on sale of Fixed Asset 1
Profit attributable to owners of the parent	2,862	**972**	▲23	▲2.3%	

Operating Profit Analysis (YoY, by factors)

(JPY Million)



Net Sales	GP Margin	Operating Cost	Labor Costs	Expenses
Increase in gross profit due to sales increase	Decrease in Gross profit margin	Decrease in operating expenses	Decrease due to increased salaries, etc.	Decrease due to increased salaries, etc.
• Increase in sales ＋440	• GP Margin 16.0% (▲0.1 pts)	• Allowance for doubtful accounts ▲35 • Advertising ▲13 • Freight and packing costs ＋29	• Salary, allowance, bonus ▲258 • Retirement benefit ＋49	• Commission ▲189 • IT cost ▲115 • Depreciation ▲61

Consolidated Balance Sheet

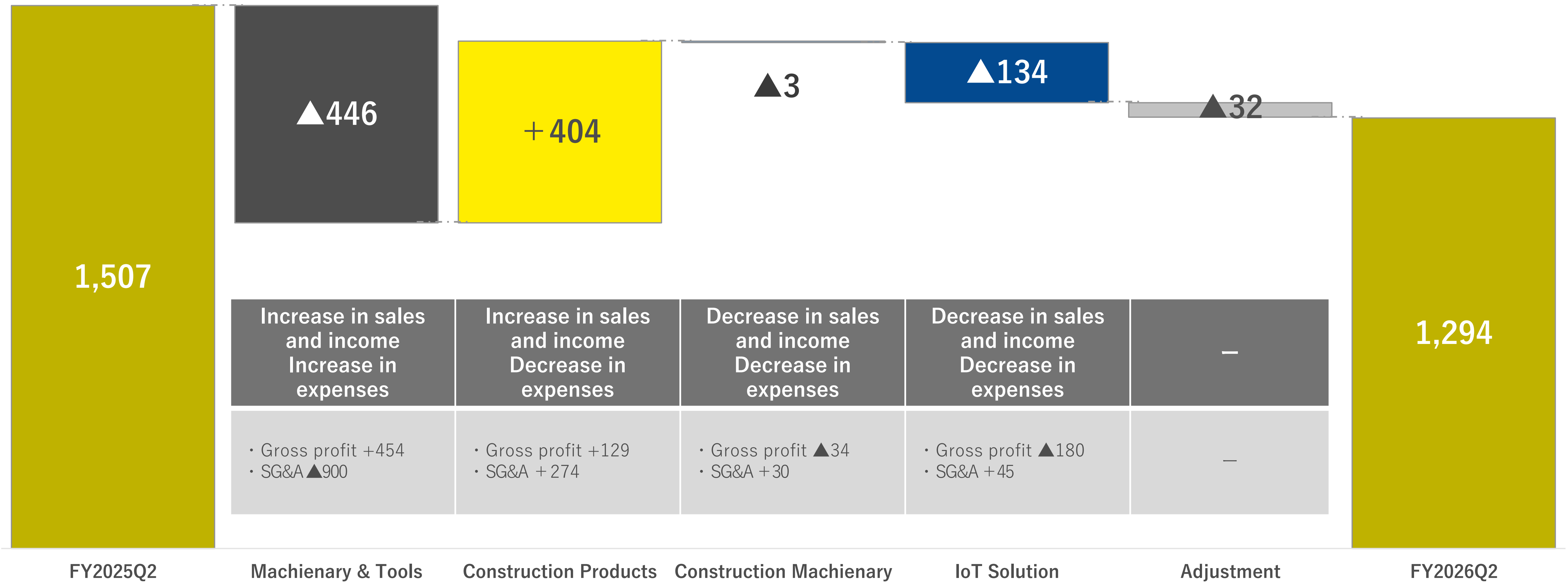
(JPY Million)	FY2025 Q4	FY2026 Q2	±	
Total Asset	117,020	**119,519**	2,498	
Total current asset	82,534	**83,010**	475	Inventory ＋2,294, Advances Received ＋1,803, Account Receivable ▲629
・Cash and Deposit	29,760	**26,979**	▲2,780	
Total fixed asset	34,485	**36,509**	2,023	
• Tangible fixed assets	24,808	**25,126**	318	Buildings ＋168, Right-of-Use Asset＋91, Tools ＋72
• Intangible fixed assets	1,682	**2,970**	1,287	Goodwill ＋1,350
• Investments and others	7,994	**8,411**	417	Investment Securities ＋388
Total liabilities	43,144	**45,229**	2,084	
Total current liabilities	40,706	**42,425**	1,718	Contract Liability＋818, Account Payable ＋564, S/T Loan ＋328
Total fixed liabilities	2,437	**2,804**	366	L/T loan ＋204, L/T Lease ＋150
Total net assets	73,876	**74,289**	413	
Equity capital	72,686	**72,805**	119	
• Shareholder's equity	69,225	**68,520**	▲705	Retained Earnings ▲752
Equity Capital Ratio	62.1%	**60.9%**	▲1.2 pts	

Consolidated Income Statement (YoY, by segments)

(JPY Million)	FY2025 Q2		FY2026 Q2		±	± ratio
Net Sales (Composition)	79,779	(100.0%)	82,509	(100.0%)	2,730	3.4%
Machinery & Tools Segment	51,963	(67.3%)	55,056	(66.7%)	3,093	6.0%
Construction Products Segment	20,730	(23.9%)	21,051	(25.5%)	320	1.5%
Construction Machinery Segment	4,859	(6.4%)	4,846	(5.9%)	▲12	▲0.3%
IoT Solution Segment	2,226	(2.4%)	1,555	(1.8%)	▲670	▲30.1%
Gross Profit (vs Net Sales)	12,858	(16.1%)	13,227	(16.0%)	369	2.9%
Machinery & Tools Segment	7,855	(15.1%)	8,310	(15.1%)	454	5.8%
Construction Products Segment	3,796	(18.3%)	3,925	(18.6%)	129	3.4%
Construction Machinery Segment	476	(9.8%)	442	(9.1%)	▲34	▲7.2%
IoT Solution Segment	730	(32.8%)	549	(35.3%)	▲180	▲24.7%
Operating Profit (vs Net Sales)	1,507	(2.1%)	1,294	(1.6%)	▲212	▲14.1%
Machinery & Tools Segment	972	(2.0%)	526	(1.0%)	▲446	▲45.9%
Construction Products Segment	282	(1.9%)	687	(3.3%)	404	143.2%
Construction Machinery Segment	140	(3.7%)	137	(2.8%)	▲3	▲2.7%
IoT Solution Segment	186	(10.3%)	51	(3.3%)	▲134	▲72.5%
Consolidation Adjustment	▲75		▲107		▲32	

Operating Profit Analysis (YoY, by segments)

(JPY Million)



Machienary & Tools	Construction Products	Construction Machienary	IoT Solution	Adjustment
Increase in sales and income Increase in expenses	Increase in sales and income Decrease in expenses	Decrease in sales and income Decrease in expenses	Decrease in sales and income Decrease in expenses	–
・Gross profit +454 ・SG&A ▲900	・Gross profit +129 ・SG&A +274	・Gross profit ▲34 ・SG&A +30	・Gross profit ▲180 ・SG&A +45	–

Business Segments

UNISOL Holdings

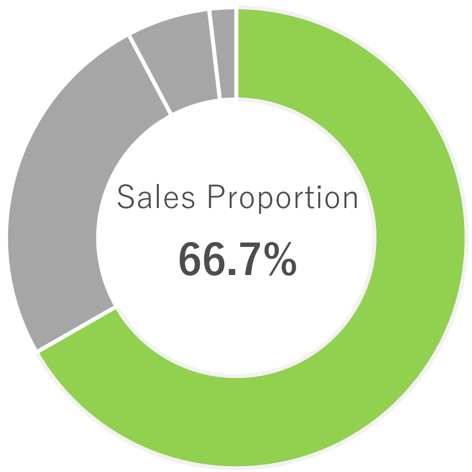
UNISOL Business Partners — A shared services company

Segment	Machinery & Tools		Construction Products	Construction Machinery	IoT Solution
Responsible Companies	UNISOL		Furusato Industries	Maruka	Security Design
Business Fields • Subsidiaries	Industrial Machinery	• Kitakyu Machine and Tools • Gifu Shoji	Building Products*1	Construction Machinery • Japan Rental	IoT Solution
	Machinery & Tools				
	Global	• North America (USA*2, Mexico*2, ITI*3) • China (Shanghai*2, Guangzhou*2) • Southeast Asia (Thailand*2, Vietnam*2, Malaysia*2, Indonesia*2, USI*3)	Piping Products		
	Engineering	• Kan Manufactory*1 • TS Precision*1 • Sonoruka Engineering*1			
	Food	• ArPlus*1 • MT Food Systems*3	Housing Products		

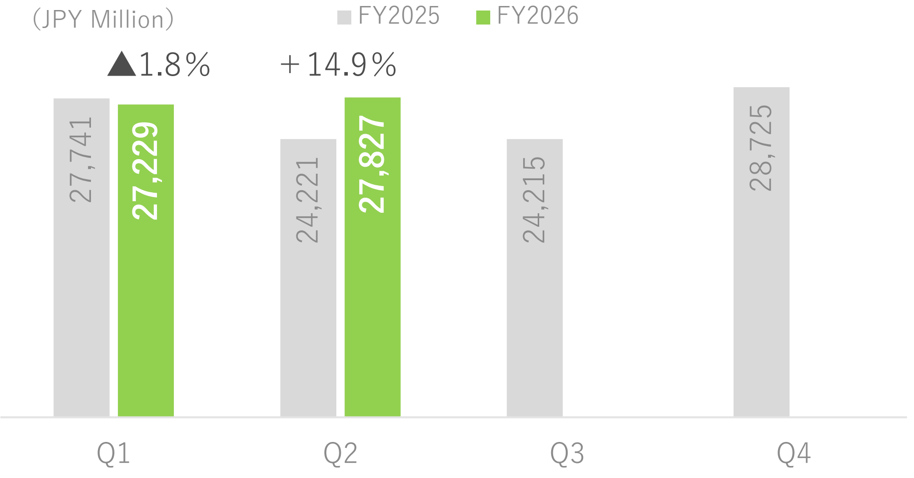
*1: Domestic subsidiaries or business fields with manufacturing capabilities
*2: Overseas subsidiaries
*3: Overseas subsidiaries or business fields with engineering capabilities

Machinery & Tools Segment

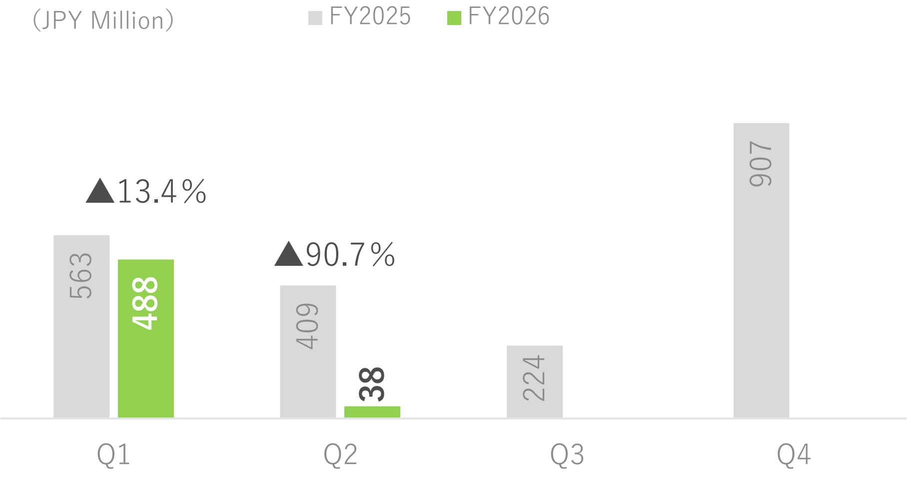
(JPY Million)	Net Sales	YoY(±)	YoY (%)	Gross Profit	YoY (%)	Operating Profit	YoY (%)
Total	55,056	＋3,093	＋6.0%	8,310	＋5.8%	526	▲45.9%
Industrial Machinery	15,212	＋991	＋7.0%				
Machinery & Tools	25,346	＋761	＋3.1%				
Global	12,877	＋647	＋5.3%				
Engineering	1,226	▲68	▲5.3%				
Food	1,438	＋608	＋73.3%				



Net sales quarterly transition



Operating profit quarterly transition

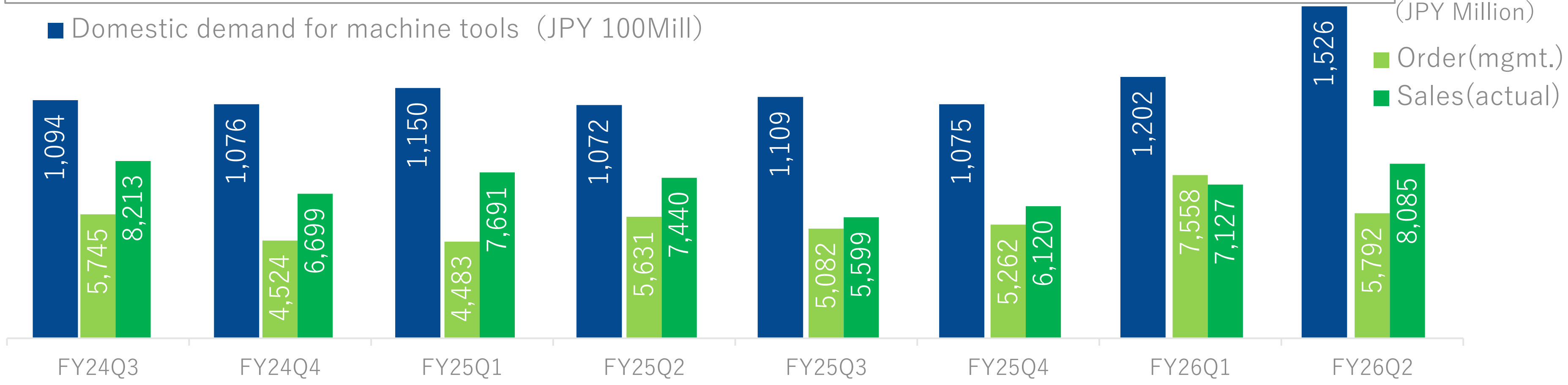


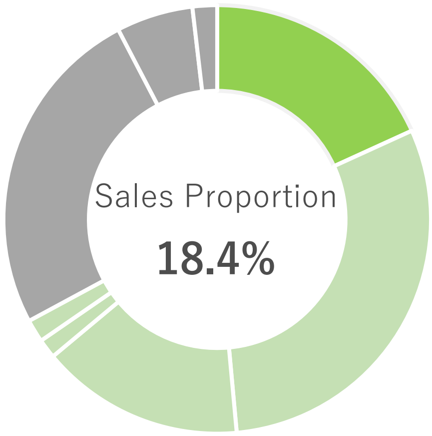
Business Area

The sale of Machinery including industrial machinery and industrial robots, **the sale of Tools** including peripheral tools for machinery and consumables, and **Machinery manufacturing** including food processing machinery and cleaning machines in Japan, North American and Asian markets

Machinery & Tools Segment Industrial Machinery

Domestic demand for machine tools (JMTBA) / Order Volume & Revenue Trends





- The domestic orders in the "Machine Tool Orders Statistics" for 2026Q2 are 152 bill. Yen, 142.3% YoY

➡ **The orders in this sector amounted to approx. 5.7 bill. yen, representing 102.8% YoY**

(JPY Million)	Net Sales	YoY (±)	YoY (%)
Industrial Machinery	15,212	＋991	＋7.0%

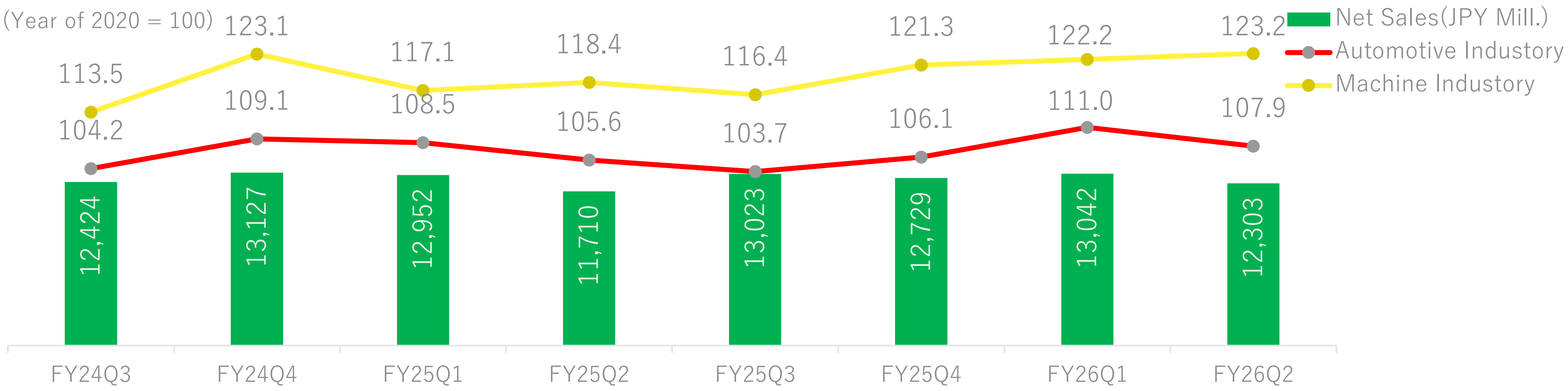
- Well performed due to the increased demand for investment in HEV-related equipment from our primary customer base in the domestic automotive-related industry
- Regardless of the industry or sector, there is a strong appetite for investment in labor-saving and automation equipment; however, it takes 6 to 12 months from order to revenue recognition
- As part of the integration synergy between the former Maruka and the former G-Net, initiatives such as individual exhibitions for major users have been begun, and inquiries are on the rise

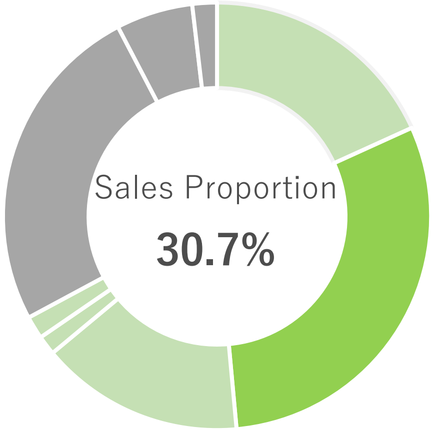
Business Area

Offering a wide range of machinery from machine tools to industrial machinery, providing optimal solutions for production sites through a direct-sales. Centered around the Industrial Machinery B.U. of UNISOL, the group includes 2 direct-sales tool subsidiaries

Machinery & Tools Segment Machinery & Tools

Index of Industrial Production (Automotive・Machine) / Revenue Trends





- Index of Industrial Production: Stable in Automotive sector

➡ **The revenue in this sector amounted 12 bill. Yen representing 105.0% YoY**

(JPY Million)	Net Sales	YoY (±)	YoY (%)	
Machinery & Tools	25,346	＋761	＋3.1%	
・Tools	+4.5%	• Strong growth particularly in the sectors of semiconductor manufacturing, shipbuilding, and aerospace industries • Continue to focus on initiatives such as handling private brand products, selling through e-commerce channels, and improving productivity		
・Machinery	▲1.0%	• Orders are rising due to increased capital investment by small and medium-sized manufacturers. However, strong machinery demand and tendency to add high value have lengthened lead times, slightly reducing sales compared to 1H2025		

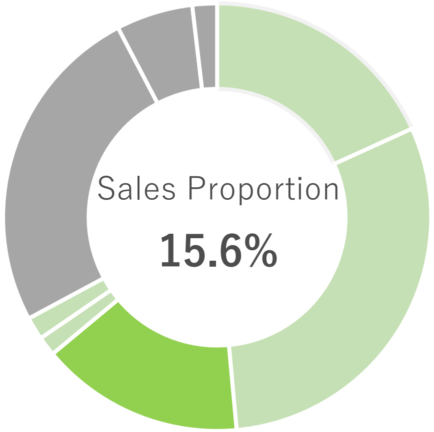
Business Area

Supporting manufacturing extensively with a product lineup of approx. 1 mill. items with a wholesale system, including machine processing systems such as machine tools and cutting tools/tooling, embedded devices like robots and motors, equipment like compressors, material handling, and general-purpose tools

Machinery & Tools Segment Global

(JPY Million)

	Net Sales	YoY (±)	YoY (%)	
Global	12,877	+647	+5.3%	
North America	8,843 +2.5%	• Sales of machine tools to U.S. companies were strong in industries such as aerospace and healthcare, while demand for injection molding machines remained stagnant. To Japanese companies declined due to a reduction in investments related to BEV, which were strong 1H2025. In Mexico, continued to be sluggish due to a stagnation in capital investment demand, prompted by concerns over the review of USMCA		
Southeast Asia	4,243 +23.5%			
・Thailand	1,695 +6.2%	• Maintain the revenue recognition of major projects ordered in FY2025. The profit margin improved due to the strong performance of the service division, which undertakes maintenance and parts replacement		
・Indonesia	709 +5.1%	• Despite the backlash from large project for food factories in FY2025, sales of machine tools to the auto and motorcycle industries, including both Japanese and non-Japanese clients, remained at roughly the same level as the 1H2025		
・Malaysia	725 +16.6%	• Increased compared to 1H2025 due to sales of equipment and parts for the auto, motorcycle, and food processing industries. Began handling Chinese-made machine tools and received orders		
・Vietnam	774 +177.9%	• Revenue increased due to the sales of machine tools to state-owned enterprises in the north and the semiconductor-related sector in the south. The service division grew to account for about half of local sales, contributing to improved profit margins		
China	1,044 +47.3%	• The demand for capital investment by Japanese companies, centered on the automotive sector, remains sluggish. Focusing on overseas sales of industrial and machine tools made in China		



Business Area

A Comprehensive support system leverages our robust global network, which includes bases and group companies in North America and Asia, to provide integrated assistance from procurement to sales and services, thereby comprehensively supporting the value chain in our overseas business

Machinery & Tools Segment Engineering and Food

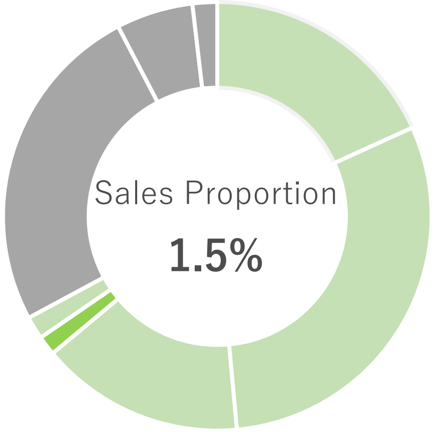
Engineering

Business Area	Promoting the transformation from traditional 'product selling' to 'experience selling,' offering a unique solution by combining its accumulated product knowledge and in-depth field expertise to address challenges faced by the manufacturing industry today, such as labor shortages and changes in the labor market

(JPY Million)	Net Sales	YoY (±)	YoY (%)
Engineering	1,226	▲68	▲5.3%

Solution Sales Dept., Technical Support Dept., & Subsidiaries in Manufacturing

- Focusing on Target Strategies of 27 Major Companies: Strong demand for automated and specialized machinery
- Increasing cases of supporting the relocation of production processes within the automotive supply chain due to a shortage of engineers



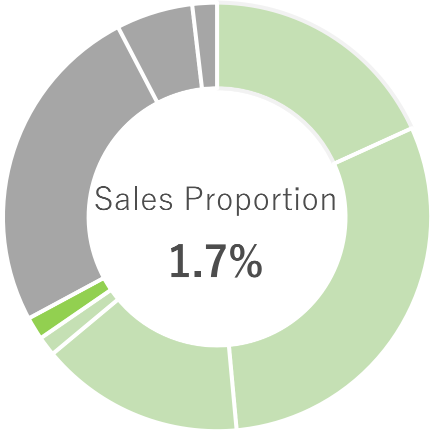
Food

Business Area	The BU's aim is to become the No.1 food machinery trading company in SE Asia, focusing on solving social issues surrounding 'food'. Through a capital partnership with a local Thai company, we have made it possible to offer a total automation system that integrates multiple machines. We propose sustainable business models for Japanese food manufacturers and local food processing companies alike

(JPY Million)	Net Sales	YoY (±)	YoY (%)
Food	1,438	+608	+73.3%

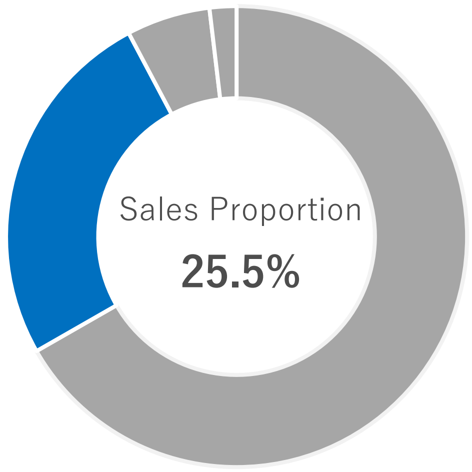
FTS Sales Dept., ArPlus, and MTFS* (P/L to be accounted from Q2)

- FTS making progress in acquiring new customers for ArPlus
- Revenue increased due to the incorporation of profits and losses from the acquired MTFS. Inquiries from Japanese-affiliated food manufacturers in Thailand are increasing

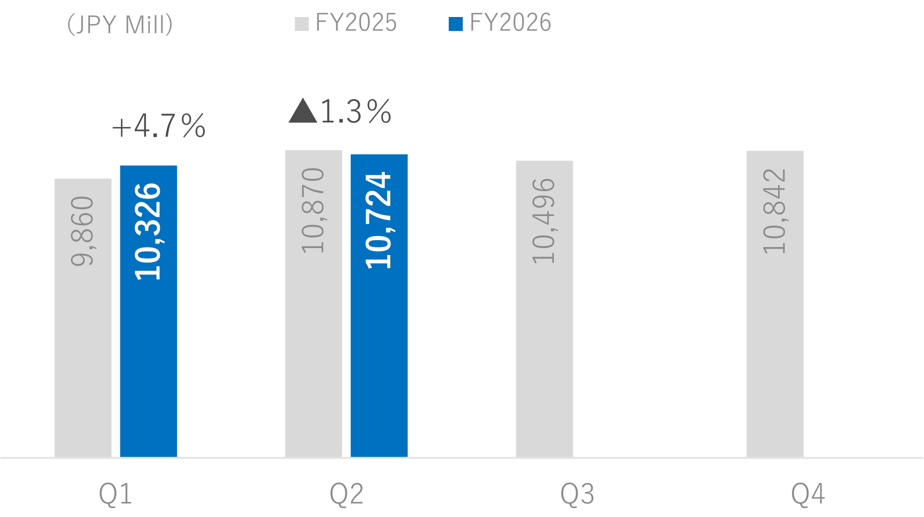


Construction Products Segment

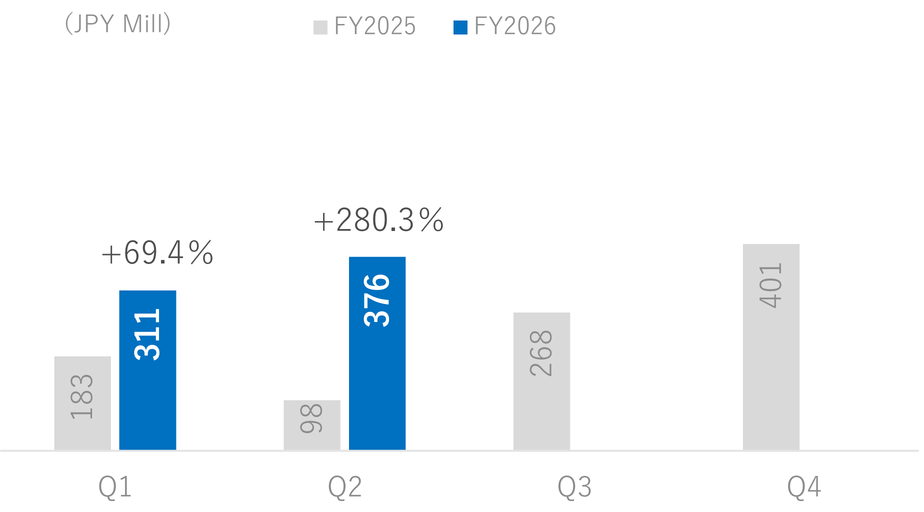
(JPY Million)	Net Sales	YoY(±)	YoY (%)	Gross Profit	YoY (%)	Operating Profit	YoY (%)
Total	**21,051**	**+320**	**+1.5%**	**3,925**	**+3.4%**	**687**	**+143.2%**
Building products	13,726	+220	+1.6%				
Piping products	4,202	+21	+0.5%				
Housing products	3,160	+76	+2.5%				



Net sales quarterly transition



Operating profit quarterly transition

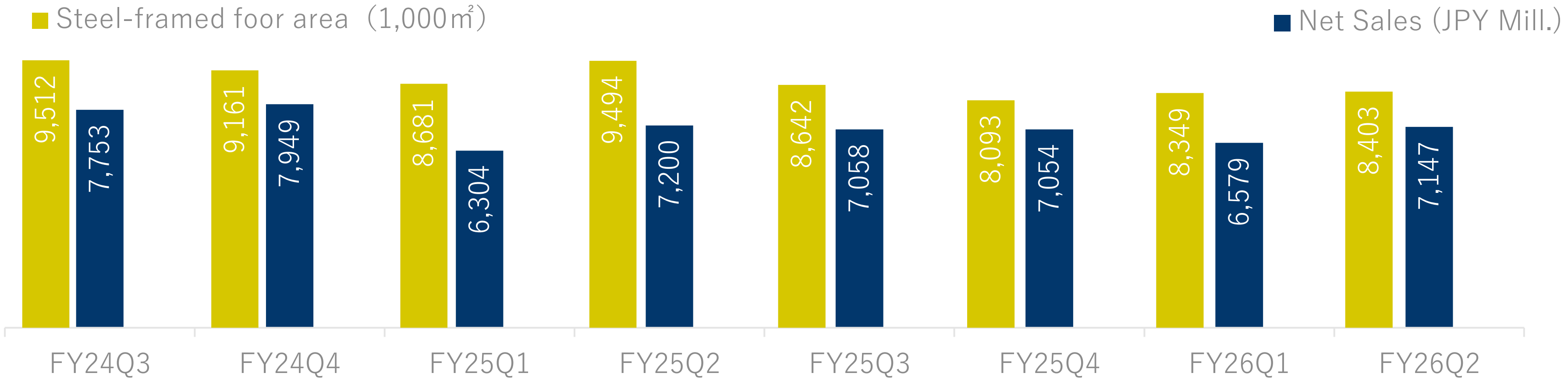


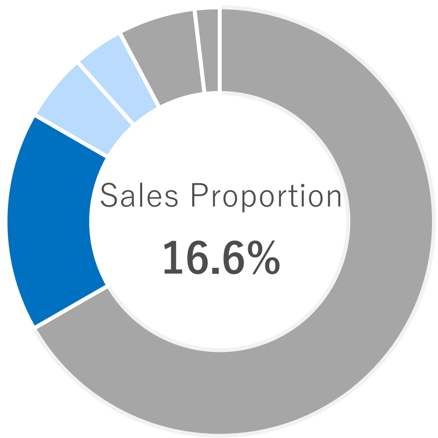
Business Area

The sale of Steel frame building materials including structural components and bolts used in the construction of steel frame buildings, **the sale of Piping materials** such as pipes and connectors, and **the sale of Housing equipment** such as kitchen equipment, baths and toilets in domestic market

Construction Products Segment Building Products

Construction Starts Statistics Floor Area（S＋SRC construction）/ Sales Trends





- FY2026Q2, the floor area of steel-frame building construction started decreased by 11.5% YoY, marking the 15th consecutive quarter of decline

➡ **Sales in this sector amounted to 7.1 bill. yen, representing ▲0.7% vs FY2025Q2**

(JPY Million)	Net Sales	YoY (±)	YoY (%)	
Building products	13,726	＋220	＋1.6%	
	• Under tough conditions due to a decrease in construction projects, there is a slight increase in sales thanks to the sales of large-scale foundational materials and industrial machinery • There is a significant YoY increase in the sales of original products such as column joints and in the foundation construction of column base methods • Continue to focus on the sale of large-scale machinery that contributes to labor savings and CAD systems aimed at improving productivity			

Business Area

Offering a wide range of materials needed by steel fabricators and major housing manufacturers, including our own Full Brace products. We meet the needs of users at our 54 sales offices nationwide

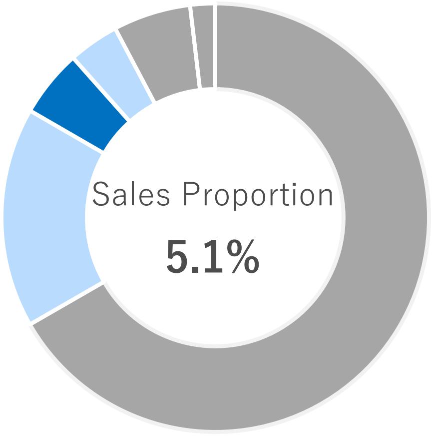
Construction Products Segment Piping Products, Housing Products

Piping Products

Business Area	Utilizing our network of bases, logistics system, and the scale advantages of centralized purchasing, we provide piping materials cost-effectively and promptly

(JPY Million)	Net Sales	YoY (±)	YoY (%)
Piping products	4,202	+21	+0.5%

- Number of projects remains consistently low and stable, monitoring future large-scale projects related to semiconductors and electric furnaces
- Focus on sales of equipment and machinery, such as pipe processing and laser welding machines

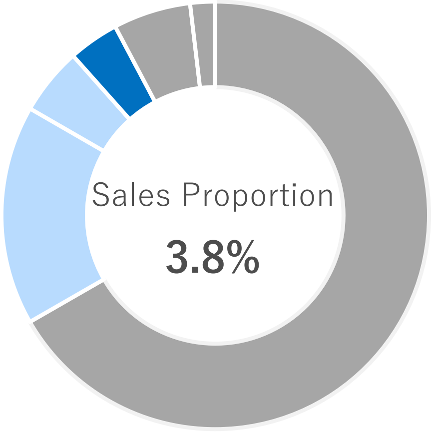


Housing Products

Business Area	Offering a wide range of products, from residential equipment such as unit baths, system kitchens, and toilets, to air conditioning systems, building materials, and exteriors, and provide services from sales to installation

(JPY Million)	Net Sales	YoY (±)	YoY (%)
Housing products	3,160	+76	+2.5%

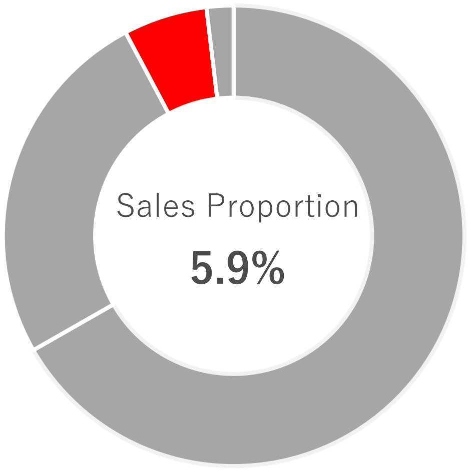
- Increase in sales of high-value-added products amid a decrease in new housing construction and sluggish demand for renovations
- Focus on sales targeting property management companies and construction firms, as well as on projects that include construction work and securing human resources



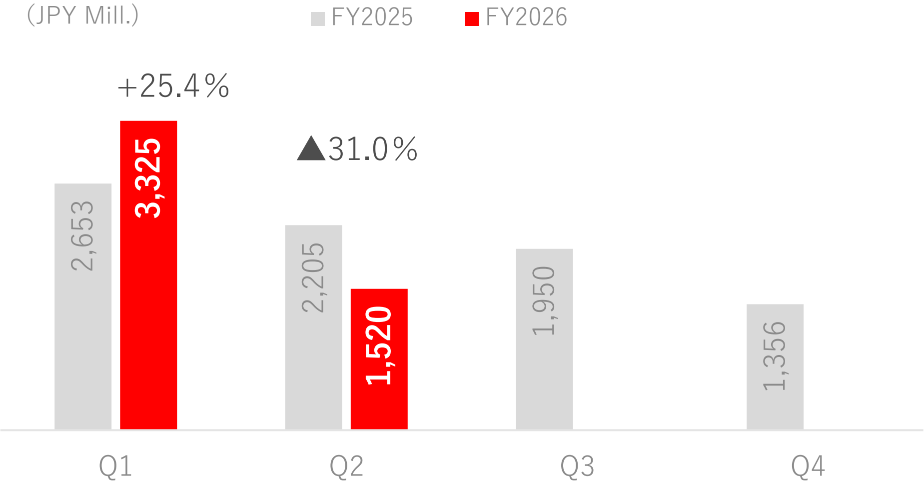
Construction Machinery Segment

(JPY Million)	Net Sales	YoY(±)	YoY (%)	Gross Profit	YoY (%)	Operating Profit	YoY (%)
Total	4,846	▲12	▲0.3%	442	▲7.2%	137	▲2.7%

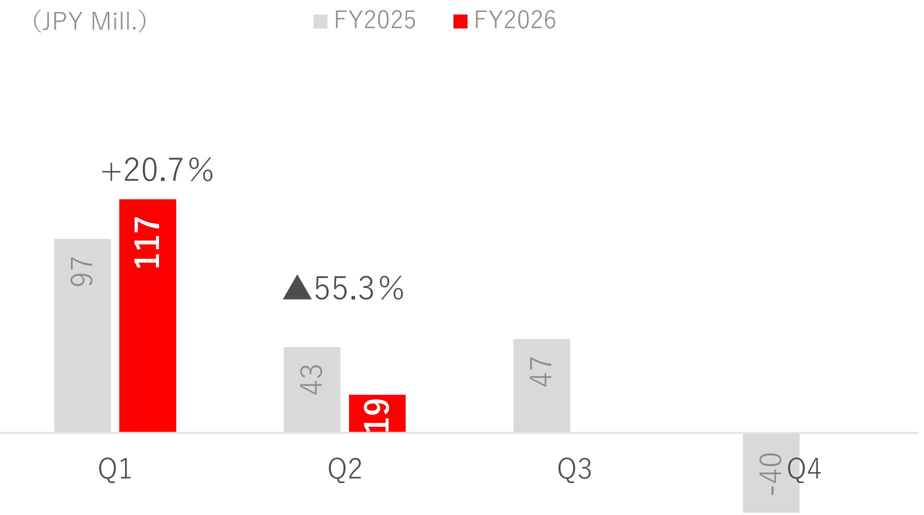
- While number of units sold for new crawler cranes and foundation machinery fell below the last year, which saw rush demand before a price increase, overall sales remained almost same due to the high-value foundation machinery sales and the successful shift in sales strategy for used machinery business
- Additionally, a change in revenue recognition in the high-margin insurance business, leading to an overall decrease in profits compared to 20251H



Net sales quarterly transition



Operating profit quarterly transition



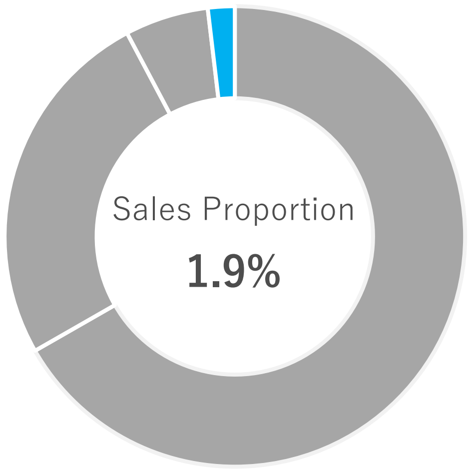
Business Area

The sale and rental of cranes, excavators, equipment for foundation work, and other construction machinery as well as second-hand machineries for the civil engineering and construction industry and the sign-erecting industry in domestic market

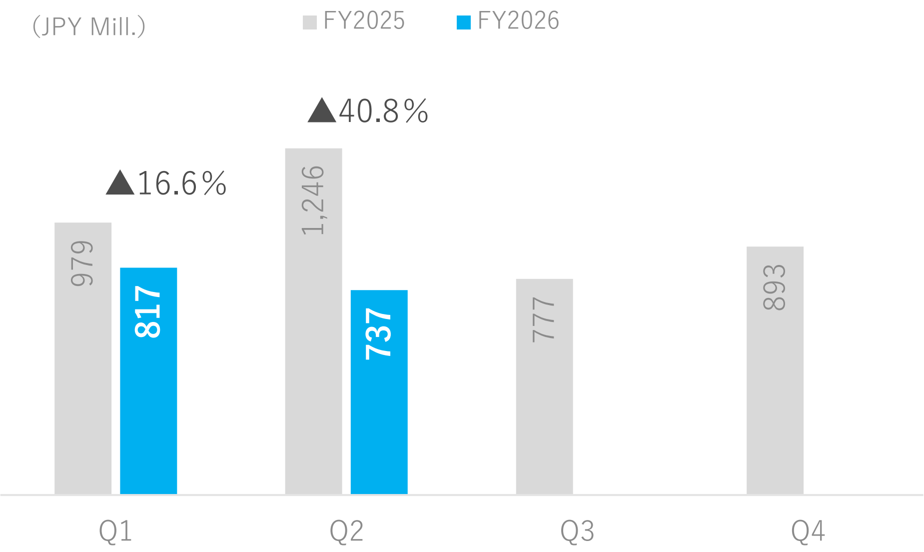
IoT Solution Segment

(JPY Million)	Net Sales	YoY(±)	YoY (%)	Gross Profit	YoY (%)	Operating Profit	YoY (%)
Total	1,555	▲670	▲30.1%	549	▲24.7%	51	▲72.5%

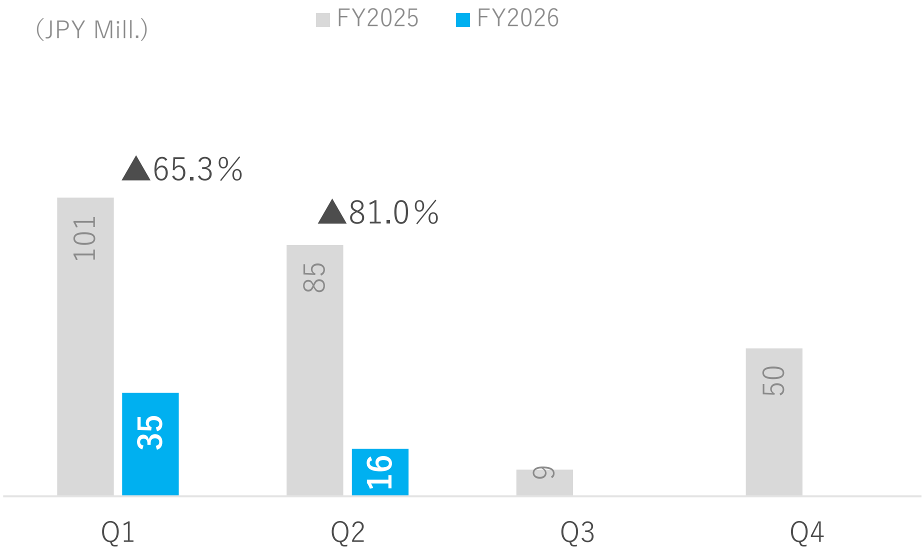
- In wholesale business for security cameras, revenue decreased YoY due to temporary suspensions for large clients, a drop after pre-price hike demand at end of FY2025
- In project business, significant revenue decline due to the impact from large project acquired FY2025 and delays in the completion of small to medium projects for logistics centers
- Focus will be on steadily securing project contracts and enhancing profitability through structural reforms and synergy creation going forward



Net sales quarterly transition



Operating profit quarterly transition



Business Area

Surveillance device focused business provides security camera and entrance management systems, automated guided vehicles (AGVs) and other types of autonomous mobile robot, cloud-based services, etc., to the building management industry, the security sector and public facilities in domestic market

2 FY2026 Earnings Forecasts

Earnings Forecast Progress Overall

(JPY Million)	FY2026 1H Result	FY2026 1H Forecast	Progress	FY2026 2H Forecast	FY2026 Forecast
Net Sales	82,509	81,000	101.9%	82,492	165,000
Gross Profit	13,227	13,200	100.2%	14,034	27,260
Gross Profit Ratio	16.0%	16.3%	▲0.3pts	17.0%	16.5%
SG&A Expenses	11,933	11,800	101.1%	11,927	23,860
Operating Profit	1,294	1,400	92.5%	2,106	3,400
Ordinary Profit	1,729	1,730	100.0%	2,371	4,100
Profit attributable to owners of the parent	972	840	115.8%	1,128	2,100

Earnings Forecast Progress by Segments

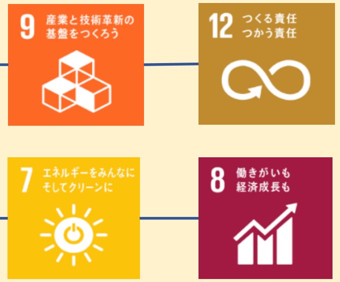
(JPY Million)	FY2026 1H Result	FY2026 1H Forecast	Progress	FY2026 2H Forecast	FY2026 Forecast
Net Sales	82,509	81,000	**101.9%**	82,492	165,000
Machinery & Tools Segment	55,056	53,000	**103.9%**	55,144	110,200
Construction Products Segment	21,051	22,000	**95.7%**	21,449	42,500
Construction Machinery Segment	4,846	3,900	**124.3%**	3,904	8,750
IoT Solution Segment	1,555	2,100	**74.1%**	1,995	3,550
Gross Profit	13,227	13,200	**100.2%**	14,034	27,260
Machinery & Tools Segment	8,310	8,100	**102.6%**	8,870	17,180
Construction Products Segment	3,925	4,000	**98.1%**	4,025	7,950
Construction Machinery Segment	442	400	**110.5%**	458	900
IoT Solution Segment	549	700	**78.5%**	681	1,230
Operating Profit	1,294	1,400	**92.5%**	2,106	3,400
Machinery & Tools Segment	526	760	**69.2%**	1,149	1,675
Construction Products Segment	687	530	**129.7%**	663	1,350
Construction Machinery Segment	137	90	**152.5%**	118	255
IoT Solution Segment	51	120	**42.6%**	169	220
Consolidation Adjustment	▲107	▲100		7	▲100

3 Medium-Term Management Plan “UNISOL”

（FY2022-2026）

Progress of Priority Measures

Establish " management base " to support sustainable growth

Basic Strategy	Priority Measures
【Cultivation】 Differentiate us from others in existing businesses	**Integration synergy**: 4 collaborative pillars S/T; 5 strategic fields L/T
	Deepen platform strategy
【Challenge】 Develop new business field	Create new solutions through integration of group functions
	Deal with smart factory business and smart farm business
【Sustainability】 Strengthen our SDGs initiatives	

Progress

Synergies
0.4 bill yen (FY2026 1H)

1.0 bill yen
(FY2026 Target)

Growth Investment
5.0 bill yen
- Acquisition of TSP
- Investment in Eureka
- Investment in ARUM
- Investment in Mowito Robotics
- Acquisition of MTFS
- Investment in Frinks AI

Human Capital Investment , Social Contribution
1.0 bill yen
- Shareholding association RS, Trust-type ESOP
- Reform of the personnel system
- Joint research between industry, government and academia
- Environmental Education
- Satoyama conservation project

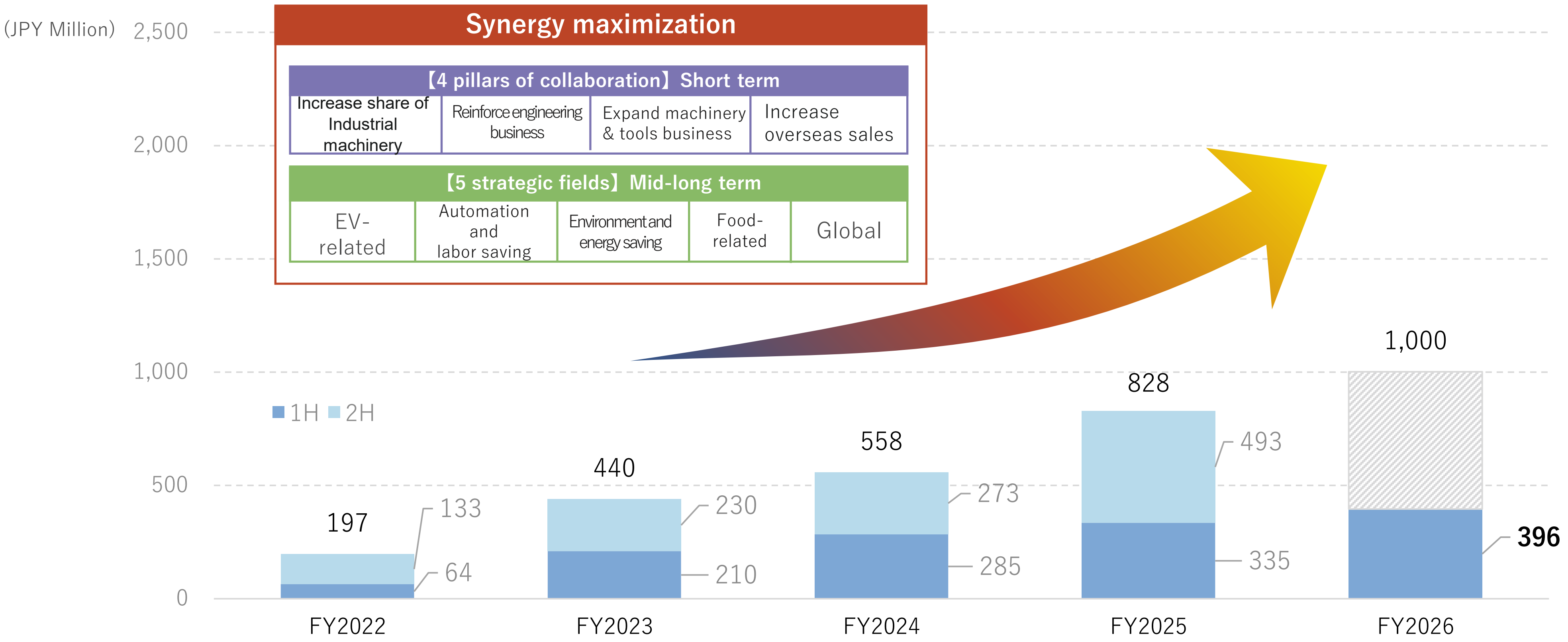
【Synergy Maximization】
- Office integration
- Embedding group philosophy
- Unification of HR system
- Establishment of UNISOL Business Partners
- Establishment of UNISOL

【Development of New Areas】
- Implementation of Extra-large sized AGV and Collaborative Robots
- Development of Wood-braces
- Redefinition of Engineering Business
- Food Machinery Business in Southeast Asia

Synergy

FY2026 H1 Results： 395 million yen

- **Share-up of Industrial machinery： 132 million yen** ～ The sale to customers in the construction materials segment
- **Tools and Equipment Sales ： 113 million yen** ～ Expanding the sales to industrial machinery users
- **Sustainable Cost Reduction ： 62 million yen** ～ Office integration, etc.



【Challenge】Investment in Frinks AI (Announced on 14 Jul 2026)

- **Agreed to invest USD 1 million equivalent in Frinks AI, an Indian AI visual inspection solution provider**
- **Aimed at strengthening market access in India and building a global platform for AI and robotics technologies**

【Frinks AI Overview】

Company Name	FRINKS DIGITAL TECHNOLOGIES (Commonly known as Frinks AI)
Founded	2020
Key Locations	Bengaluru, India Michigan, USA
Target Industries	Automotive, Home Appliances, Food & Beverage, Cement, Steel, etc.
Business Description	Provides AI inspection solutions for assembly, flaw, dimensional, and label check using proprietary AI software with 2D/3D recognition capabilities. Key strength lies in its no-code, intuitive user interface.

■ Founded by IIT Hyderabad Alumni

【Our Partnership Strategy】

- Develop a global next-generation AI and robotics platform in the FA sector to drive business differentiation and maximize value

【Our Overseas Portfolio AI Companies】

- **Eureka Robotics (Announced Dec 2024)**
  - ✓ Originates from Nanyang Technological University, Singapore
  - ✓ Physical AI company leveraging advanced AI object recognition and force control capabilities
- **Mowito Robotics (Announced Jan 2026)**
  - ✓ Founded by robotics researchers from India
  - ✓ Physical AI company utilizing imitation learning and real-time control integrated with vision and force sensing
- **Frinks AI (Announced Jul 2026)**
  - ✓ Originates from the Indian Institute of Technology (IIT)
  - ✓ AI visual inspection solution provider utilizing high-performance, lightweight recognition models

【Sustainability】Bread Crust Reuse Scheme （Announced on 16 Jul 2026）

- As awareness of food waste issues grows, bread crust disposal is a key issue in the bakery industry
- Food Business Div. in UNISOL has partnered with KINDAI Univ. to commercialize bread crust recipes
- This follows the first industry-academia collaboration, announced 19 Jan. 2026, involving Shinshu Univ.'s research to repurpose bread crusts as cattle feed

Reduce global food waste per capita by half by 2030

Production Process of Sandwich

“Sankin” Bread

Bread Slicer

ArPlus

Sandwich Bread

Retail Sales

Discarded Bread Crusts

Reuse of food ingredients is a challenge from a sustainability perspective

近畿大学 KINDAI UNIVERSITY

UNISOL

食品企画団体
食べガク

An activity team consisting of students from the Dept. of Biotechnology and Life Science

- ✓ Development of food recipes
- ✓ On-campus test sales
- ✓ Product commercialization as a “Product as collaboration with KINDAI Univ.”

4 New Medium-Term Management Plan “UNISOL II”

（FY2027-2029）

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

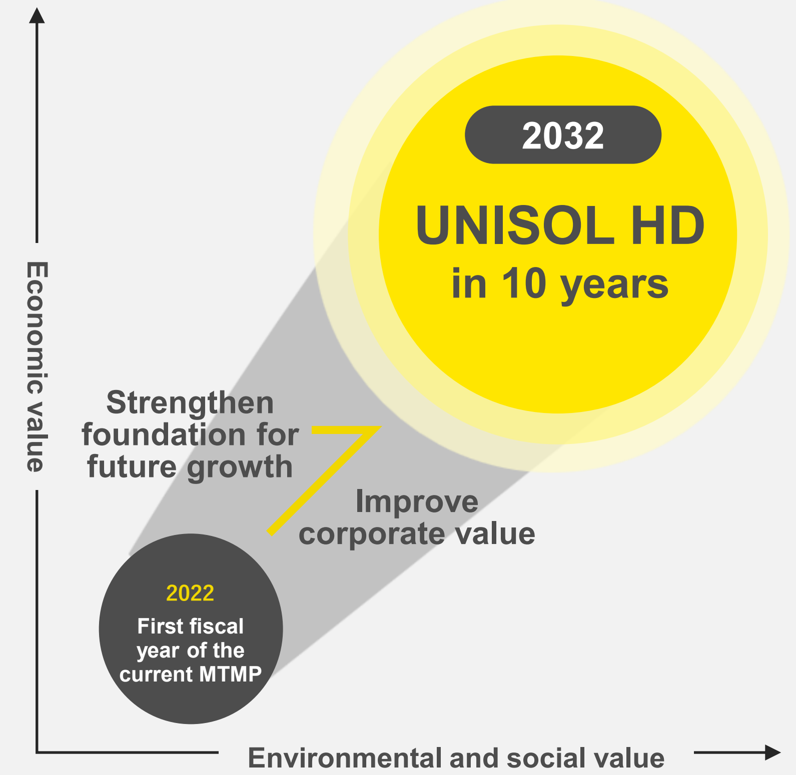
Excerpt from Disclosure Material On 9 Jul 2026

- 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)

Direction of “UNISOL II” Based on Challenges

Excerpt from Disclosure Material On 9 Jul 2026

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

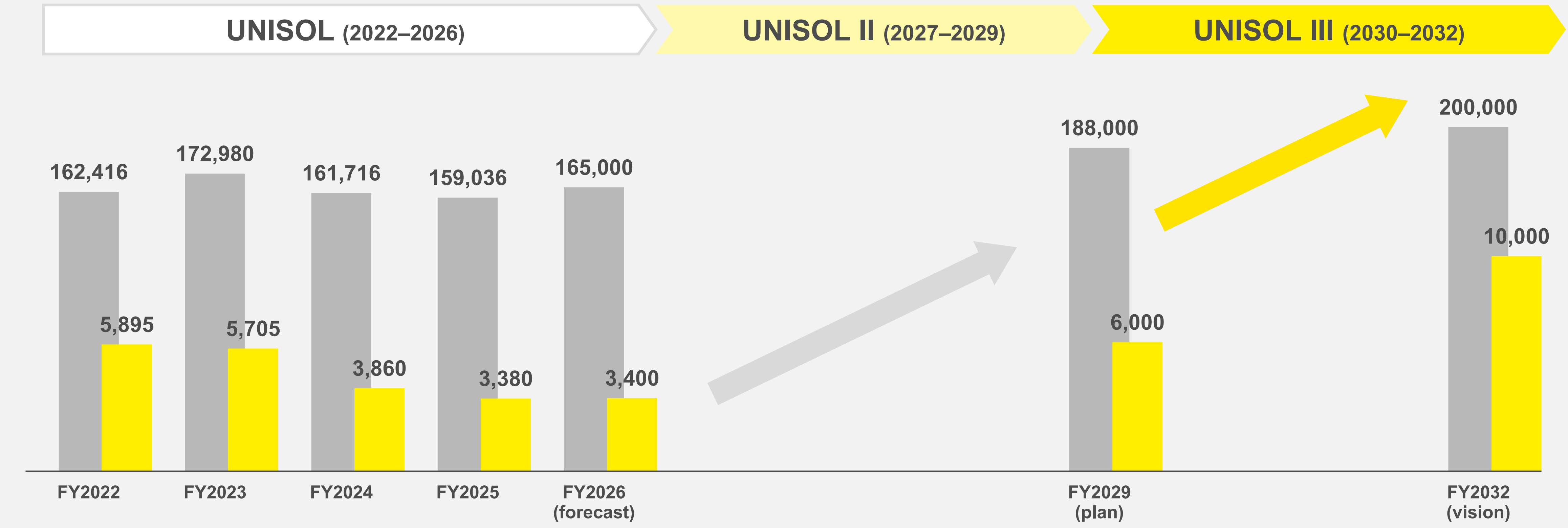
UNISOL

Quantitative Targets (Net Sales/Operating Profit)

Excerpt from Disclosure Material On 9 Jul 2026

- 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)



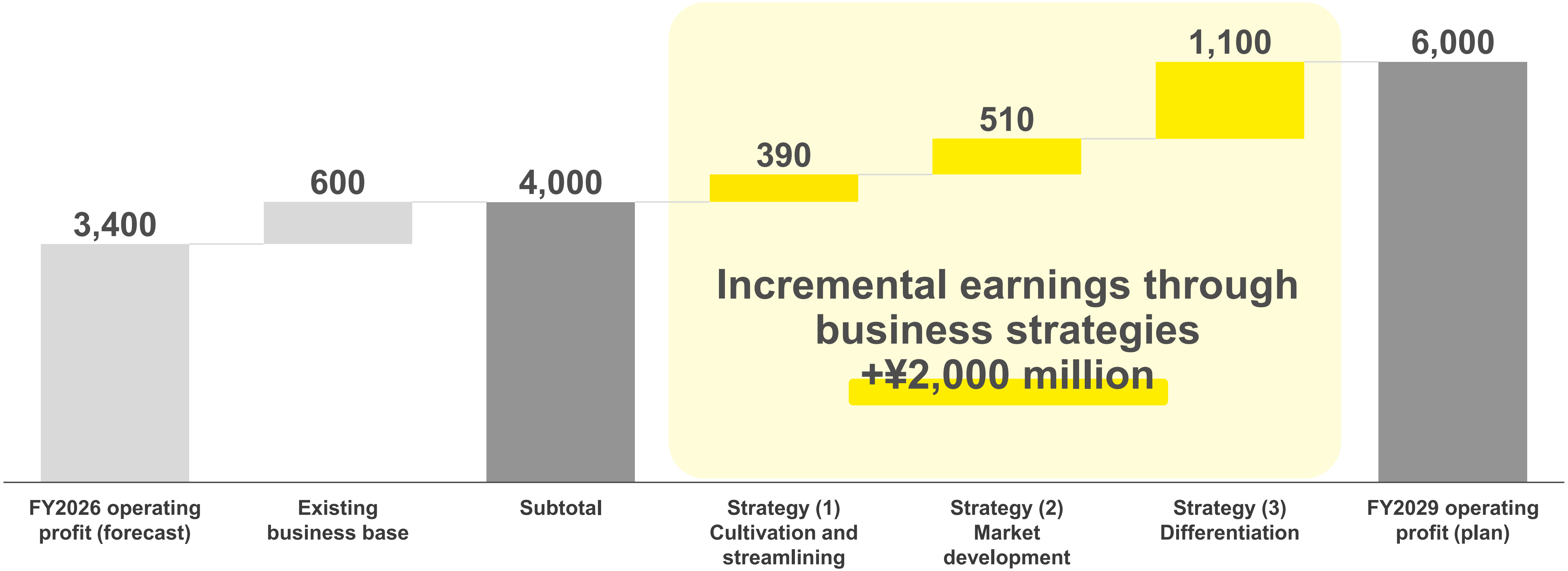
Roadmap for Achieving Operating Profit Target

Excerpt from Disclosure Material On 9 Jul 2026

- **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)



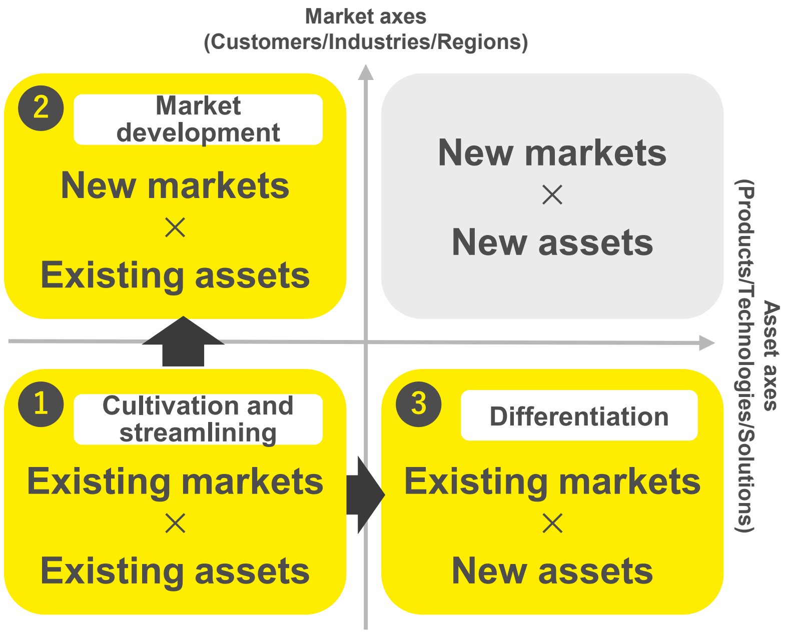
Business Strategy Direction under the New MTMP

Excerpt from Disclosure Material On 9 Jul 2026

- 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

M&A Strategy under New MTMP

Excerpt from Disclosure Material On 9 Jul 2026

- 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

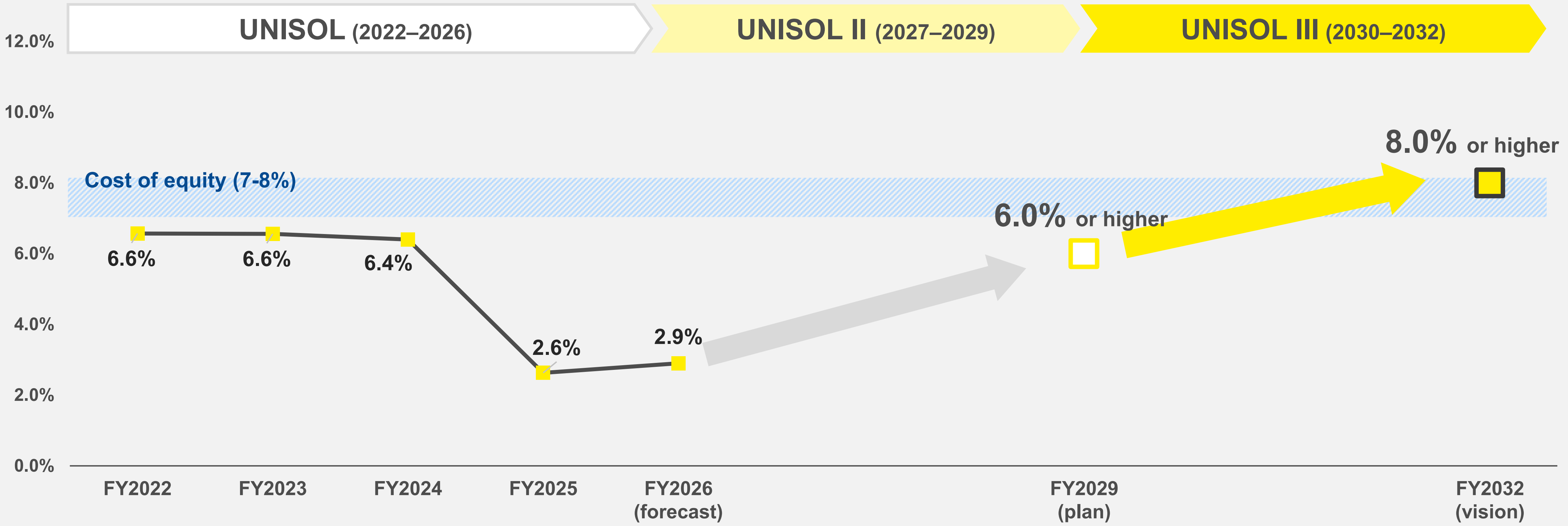
Investment Themes	Purpose	Areas of M&A Interest
Add high value and address social issues (shift to solution-oriented business model)	To acquire technology for automating and reducing labor requirements at customer sites. To drive structural shift from low-margin product selling to high-margin service 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

Quantitative Targets (ROE)

Excerpt from Disclosure Material On 9 Jul 2026

- Seeking structural transformation that enables achievement of ROE exceeding cost of equity, set ROE target of at least 6.0% in new MTMP as a milestone toward capital efficiency with ROE of at least 8.0%.

Changes in actual and projected ROE



Shareholder Return Policy

Excerpt from Disclosure Material On 9 Jul 2026

- 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 ¥18 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 ¥2 billion (*1)
Repurchase of treasury shares	Flexible application of additional shareholder returns in accordance with profit levels and financial conditions	(No change)	about ¥6 billion (*2)

Total amount

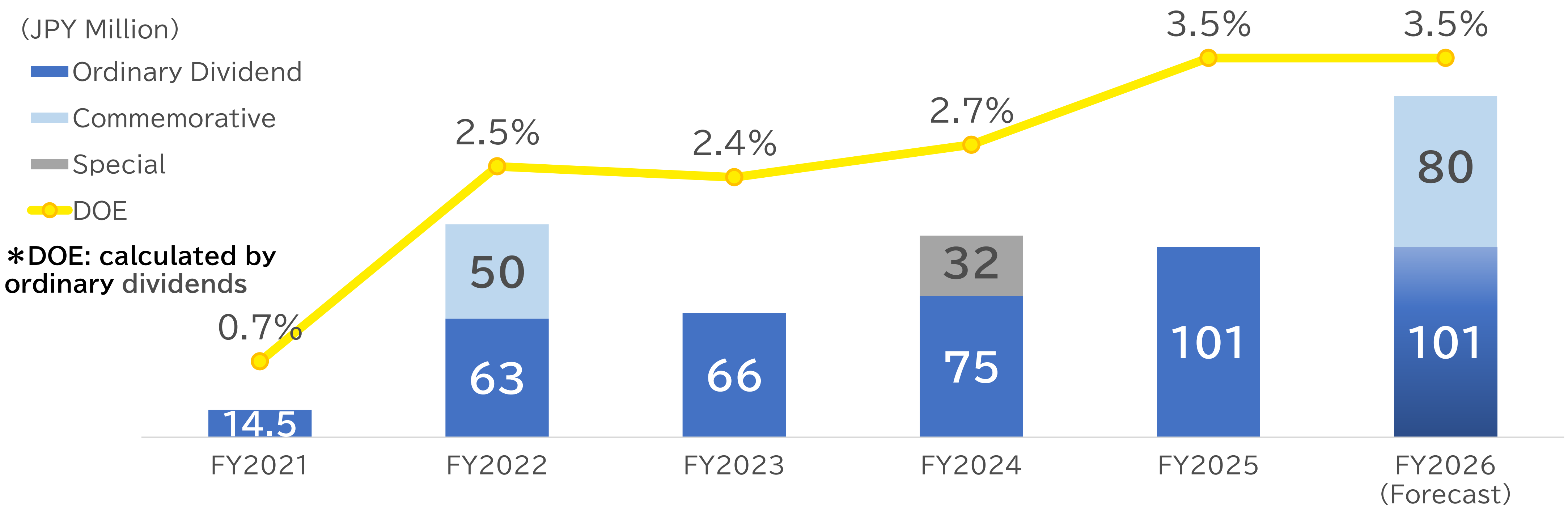
¥18 billion

scale (*3)

*1: Estimated based on number of dividend-eligible shares as of December 31, 2025
*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

Shareholder Return Policy-2

- **Implementation of shareholder return policy under the new MTBP (¥18 billion scale) ahead of schedule within this fiscal year (as previously announced)**
  - **① Commemorative dividend (announced on 9 Jul 2026)**
    - **To celebrate the 80th anniversary of the companies' foundation, an increase in dividends.**
    - **Dividend forecast for the FY2026: 181 yen (total / per share)**
  - **② Acquisition of own shares (announced on 31 Jul 2026)**
    - **Conduct a market purchase of up to 2 billion yen from August 2026 to July 2027**



Cash Allocation Policy

Excerpt from Disclosure Material On 9 Jul 2026

- Utilizing inflow, such as operating cash flow generated through business strategies as well as strategic external fund procurement, allocate up to ¥40 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

¥40 billion scale (maximum)

Cash in	Cash out
Strategic external fund procurement	Investment for improved corporate value (M&A, additional share buybacks)
Operating cash flow during new MTMP (before accounting for labor costs)	Business and human capital investment
Surplus cash	Shareholder returns
Sale of non-business assets	

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

Business and human capital investment

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

About ¥22 billion

Shareholder returns

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

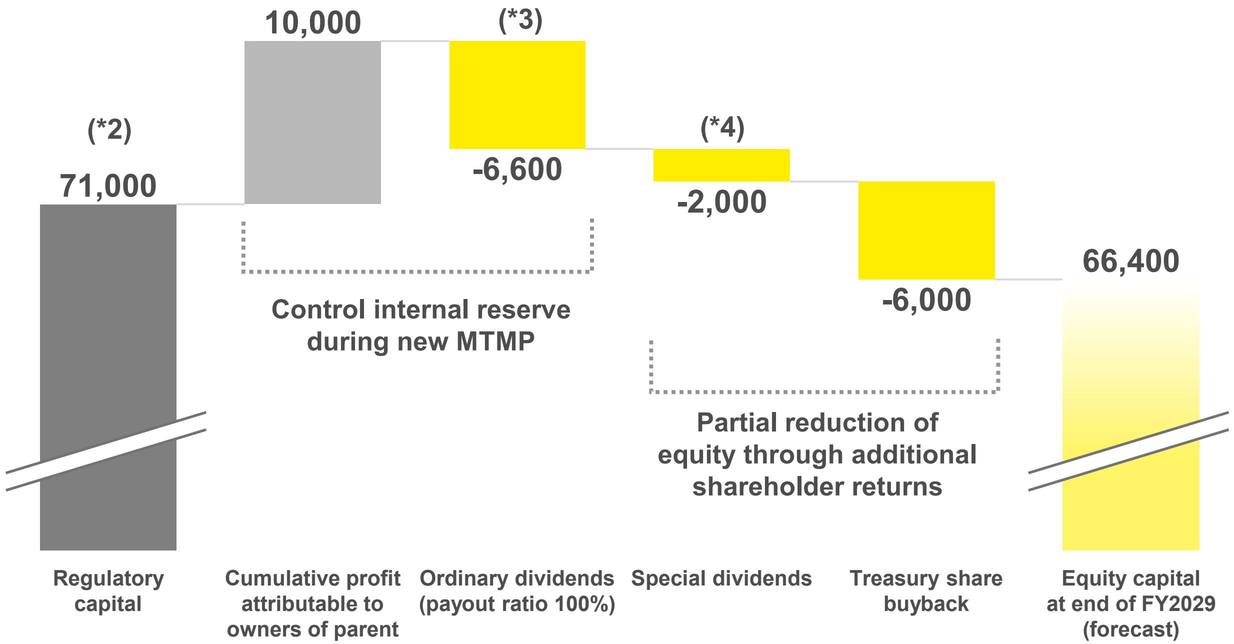
About ¥18 billion

Regulating Equity Capital Through Capital Policy

Excerpt from Disclosure Material On 9 Jul 2026

- Achieve ROE target (6.0% or higher) by bringing current equity capital closer to level deemed appropriate through such mechanisms as shareholder returns to control internal reserve

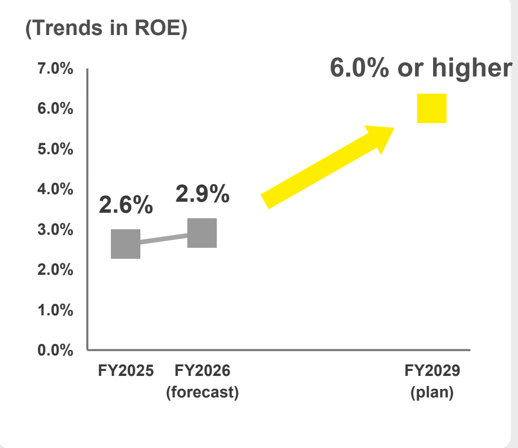
Projected changes in equity capital (*1)



- Forecast for end of FY2029

Financial leverage (Total assets/Equity capital): About 1.8 times (*5)
(Reference: 1.61 times at end of FY2025)

- Equity ratio, which is the reciprocal of financial leverage, likely to hover around 55% (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 6.0%, in line with profit growth



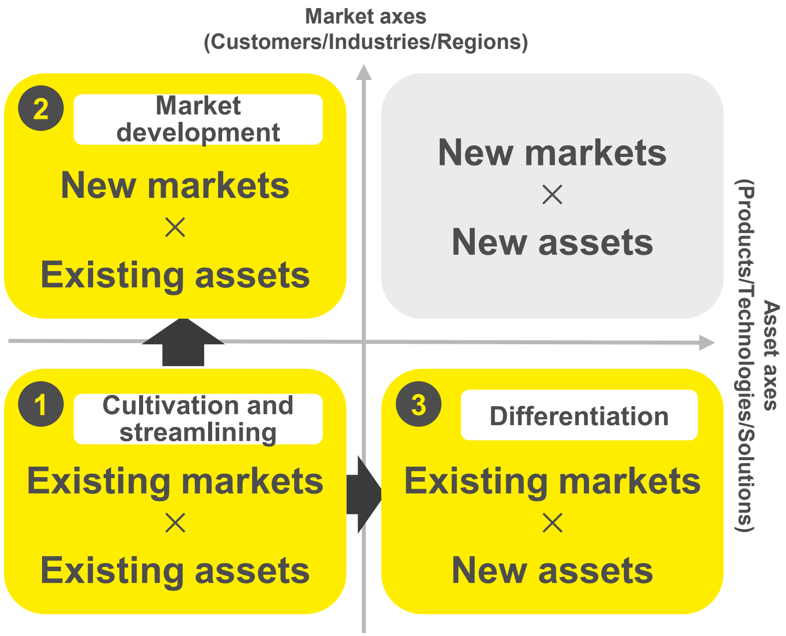
*1: Equity capital is the sum of shareholders' equity and accumulated other comprehensive income
*2: Calculated by adjusting shareholders' equity at end of FY2025 to total dividends for FY2025, as approved at general meeting of shareholders in March 2026, and anticipated profit attributable to owners 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 number of dividend-eligible shares at end of FY2025
*5: Financial leverage estimated as if no borrowing had occurred

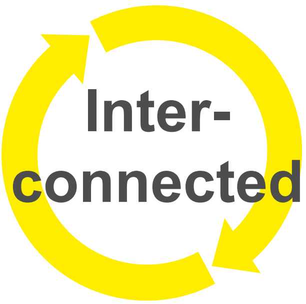
Corporate Strategies

- **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





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

Corporate Governance

Excerpt from Disclosure Material On 9 Jul 2026

- 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

5 IR Activities

IR Activities （1/2）

■ Exhibition "NIKKEI-TSE IR Fair 2026"

- Following last year, we will be exhibiting Nikkei-TSE IR Fair
- Planning to prepare the giveaway for our X followers again, which was highly popular, anticipated to distribute "Handy Fans" this year

＜NIKKEI-TSE IR Fair 2026＞

Period： 10:00~17:00 Aug. 28 and 29, 2026
Venue： Tokyo Big Sight Soth Hole No. 3 & 4
Host ： NIKKEI and Tokyo Stock Market
Fee ： Free Admission (Registration required)

(Photo of our booth from last year)

(Promotional item image)

■ Integral Report （To be released on the end of May 2026） NEW !

- On the way to publish updated Integral Report
- Introducing strategies of each segments and our "UNIQUE SOLUTIONS"

https://www.unisol-gr.com/ir/library/integrated-report/

＜Highlighted Contents in the Report＞

【Top Message】 The Way Forward
- Becoming a unique presence with the combined strength of our group

【Feature 1】 UNIQUE SOLUTIONS
- Showcasing Unique Solution cases that exemplify 'Unlocking "Aha!" moments, one after another'

【Feature 2】 The Americas as a Growth Engine
- A focus on overseas operations driving global sales, introducing our local subsidiaries in the Americas

【Feature 3】 UNISOL from an External Perspective
- Interviews with clients and partner organizations offering an objective view on what makes UNISOL uniqueness

【Feature 4】 New MTMP Development Project – Leaders' Roundtable
- Drawing UNISOL's future map from a "bottom-up" perspective

【Segment Information】
- Featuring messages from executives in charge and future outlooks across 4 segments: Machinery & Tools, Construction Products, Construction Machinery, and IoT Solutions

IR Activities（2/2）

Video Content

Update !

- **Corporate Site**

Financial Results Briefing (semi-annual)
https://www.unisol-gr.com/ir/library/video/

Business Introduction（monthly)
https://www.unisol-gr.com/group/video02/

- **YouTube**

CPA Hineken's Stock Investment Channel
Listed Company IR Video Channel (quarterly)
https://www.unisol-gr.com/ir/library/video/

Our president featured on an online broadcast called "Stock Sentai AGARNJA" on 5 Aug 2026
https://www.youtube.com/watch?v=col791hPUN8

NEW !

Radio CM

- **Radio NIKKEI ~ Time signal CM**

From Jan. 2026, renewed CM to introduce new company name is on air just before "Market Press" as the 9AM time signal commercial

ラジオNIKKEI

https://www.unisol-gr.com/group/advertising/

SNS

- **IR Official X account**

Increase Followers at the Nikkei IR Fair
Daily updates on stock price and events

https://x.com/Unisol_HD_IR

Internet Advertising

- **Yahoo! Finance「Active companies in Shareholder Benefits」**

Change in shareholder benefit plan in May 2024

https://finance.yahoo.co.jp/quote/7128.T/incentive

Research Coverage Report (Quarterly)

Update !

- **Shared Research**

https://sharedresearch.jp/ja/companies/7128#top

UNISOL

「その手があったか」を、次々と。

Caution regarding Forward-looking Statements and Original Language
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