

## Process for Identifying Materialities (Key Issues)

To further realize our Management Philosophy and address social issues, we have identified 10 Materialities (Key Issues) based on “The Furukawa Company Group Basic Policy on Sustainability Initiatives” and established corresponding goals and targets.

By steadily implementing the PDCA cycle in relation to any measures determined, we will work hard to “increase the value of the Furukawa brand through ‘marketing-based management’ that incorporates CSV perspectives” as is clearly stated in Vision for 2025.

At the same time, we are working diligently to “increase corporate value by emphasizing business practices that reflect CSR/ESG issues recognized and to be solved by the Group,” with the aim of creating social value and raising corporate value over the medium to long term.

We will regularly review our Materialities (Key Issues) as needed, taking into account changes in the business environment and revisions to our business strategies.

### ● Process for Identifying Materialities (Key Issues)

| Step 1                                                                                                                                                                                                                                                                                                                                                | Step 2                                                                                                                                                                                                                                                                                                                                    | Step 3                                                                                                                                                                                                                                                                        |
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| Select social issues                                                                                                                                                                                                                                                                                                                                  | Understand importance                                                                                                                                                                                                                                                                                                                     | Identify Materialities (Key Issues)                                                                                                                                                                                                                                           |
| <ul style="list-style-type: none"> <li>Identified issues that are important to the Group and various stakeholders from medium- to long-term perspectives<br/>[Reference]<br/>GRI Standards, ISO 26000, indicators and targets for the SDGs, trends at other companies, etc.</li> <li>Selected 50 candidates for Materialities (Key Issues)</li> </ul> | <ul style="list-style-type: none"> <li>Conducted in-house surveys related to the 50 candidates selected and assessed importance in relation to issues</li> <li>Aggregated and scored the results</li> <li>Consolidated the 50 candidates into 10 items of Materialities (Key Issues), taking into consideration social demands</li> </ul> | <ul style="list-style-type: none"> <li>Passed resolutions concerning the identification of Materialities (Key Issues) at a meeting of the Management Council held in October 2022 and an extraordinary meeting of the Board of Directors held on November 11, 2022</li> </ul> |

### ● Materialities (Key Issues) on Sustainability Initiatives

| Proactive: CSV issues<br>Materialities (Key Issues) on resolving “social issues” through our business                                                                                                                                                                                        |                                                                                                                                                                                                                                                | Main Related SDGs                                                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Provide environmentally friendly products, technologies, and services</li> <li>Contribute to the resolution of customer issues</li> <li>Contribute to the creation of a safe and comfortable society, including infrastructure development</li> </ul> |                                                                                                                                                                                                                                                |                                                                                         |
| Defensive: CSR/ESG issues<br>Materialities (Key Issues) on establishing a robust corporate foundation for growth                                                                                                                                                                             |                                                                                                                                                                                                                                                | Main Related SDGs                                                                                                                                                                                                                                                 |
| <b>E</b><br>(Environmental)                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>Promote climate change countermeasures in business activities</li> <li>Promote biodiversity preservation activities</li> </ul>                                                                          |                                                                                         |
| <b>S</b><br>(Social)                                                                                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>Develop safe and rewarding work environments that take health into consideration</li> <li>Recruit and develop diverse human resources</li> <li>Promote management that respects human rights</li> </ul> |    |
| <b>G</b><br>(Governance)                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>Develop an enterprise risk management system</li> <li>Ensure thorough compliance</li> </ul>                                                                                                             |                                                                                         |

## Resolving Social Issues through Business

The Furukawa Company Group will generate “corporate value” by providing infrastructure, products, technologies, and services that help resolve social issues, while at the same time striving to create “social value.” Of the 17 SDGs, we are focusing particular attention on achieving Goal 11 (“Make cities and human settlements inclusive, safe, resilient and sustainable”) and Goal 9 (“Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation”). We will also strive to create “social value” by building social infrastructure as stated in “The Furukawa Company Group’s Value Creation Process,” while realizing a safe, environmentally friendly, and prosperous society.

| Materialities (Key Issues)                                                                                                              |                                                                                                           | Goals                                                                                                      | Initiatives                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Segment              |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Proactive: CSV issues</b><br><b>Materialities (Key Issues)</b><br><b>on resolving “social issues”</b><br><b>through our business</b> | <b>Provide environmentally friendly products, technologies, and services</b>                              | Provide products that help customers reduce CO <sub>2</sub> emissions, save energy, and improve efficiency | <ul style="list-style-type: none"> <li>• Generate demand and promote sales of enclosed hanging belt conveyors (SICON<sup>®</sup>) that help reduce CO<sub>2</sub> emissions</li> <li>• Introduce high-efficiency slurry pumps (LK3)</li> </ul>                                                                                                                                                                                                                                               | Industrial Machinery |
|                                                                                                                                         |                                                                                                           |                                                                                                            | <ul style="list-style-type: none"> <li>• Promote sales of fuel-efficient hydraulic crawler drills</li> <li>• Propose solutions to improve work efficiency and reduce workloads through Life Cycle Support (LCS)</li> </ul>                                                                                                                                                                                                                                                                   | Rock Drill Machinery |
|                                                                                                                                         |                                                                                                           |                                                                                                            | <ul style="list-style-type: none"> <li>• Promote sales of energy-saving, low-noise eco-cranes</li> <li>• Expand sales of high-value-added mini-crawler cranes (battery-operated models, disassembled models, etc.)</li> <li>• Adapt UNIC cranes and UNIC carriers to vehicle electrification</li> </ul>                                                                                                                                                                                      | UNIC Machinery       |
|                                                                                                                                         |                                                                                                           |                                                                                                            | <ul style="list-style-type: none"> <li>• Promote sales of materials (high-purity metallic arsenic, crystal products, core coils, aluminum nitride ceramics, etc.) to support fuel-efficient automobiles and other energy-efficient products</li> </ul>                                                                                                                                                                                                                                       | Electronics          |
|                                                                                                                                         | <b>Contribute to the resolution of customer issues</b>                                                    | Provide automated machinery products utilizing ICT/AI technologies                                         | <ul style="list-style-type: none"> <li>• Step up sales of autonomous and labor-saving products (fully automatic drill jumbos, rock bolting machines, etc.)</li> <li>• Strengthen sales of hydraulic crawler drills with semi-automatic drilling function</li> <li>• Improve customer productivity through the sale of support program products utilizing DX</li> </ul>                                                                                                                       | Rock Drill Machinery |
|                                                                                                                                         |                                                                                                           |                                                                                                            | <ul style="list-style-type: none"> <li>• Promote sales of cupric oxide, which contributes to miniaturization, weight reduction, and enhanced functionality of semiconductor components</li> </ul>                                                                                                                                                                                                                                                                                            | Chemicals            |
|                                                                                                                                         | <b>Contribute to the creation of a safe and comfortable society, including infrastructure development</b> | Provide products and participate in projects to improve infrastructure and renew aging facilities          | <ul style="list-style-type: none"> <li>• Stabilize orders for steel bridges and expand sales of steel structural products</li> <li>• Expand orders for large-scale projects, particularly in the social infrastructure business</li> <li>• Expand orders for pump systems that support heavy-rain counter-measures, and for the renewal of aging wastewater treatment plants</li> <li>• Promote sales of crushers, which facilitate the supply of aggregate for disaster recovery</li> </ul> | Industrial Machinery |
|                                                                                                                                         |                                                                                                           |                                                                                                            | <ul style="list-style-type: none"> <li>• Step up sales of large and super-large hydraulic breakers for the demolition market</li> <li>• Concentrate on sales of small hydraulic crushers (for road general contractors and aggregate recycling)</li> <li>• Strengthen sales of tunnel drill jumbos for the Linear Chuo Shinkansen tunnel works</li> </ul>                                                                                                                                    | Rock Drill Machinery |
|                                                                                                                                         |                                                                                                           |                                                                                                            | <ul style="list-style-type: none"> <li>• Mini-crawler cranes: Narrow target customers (electric power companies, general contractors, etc.) to focus on and cultivate new markets</li> <li>• Launch cranes for residential construction on small lots</li> </ul>                                                                                                                                                                                                                             | UNIC Machinery       |
|                                                                                                                                         |                                                                                                           |                                                                                                            | <ul style="list-style-type: none"> <li>• Develop and sell various sensors and materials (high-purity metallic arsenic, crystal products, core coils, aluminum nitride ceramics, optical components, etc.) to support infrastructure development</li> </ul>                                                                                                                                                                                                                                   | Electronics          |
|                                                                                                                                         |                                                                                                           |                                                                                                            | <ul style="list-style-type: none"> <li>• Promote sales of products that help conserve water</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                       | Chemicals            |

## Establishing a Robust Corporate Foundation for Growth

To establish a robust corporate foundation for growth, the Furukawa Company Group is working to enhance corporate value by engaging in business practices that take into consideration CSR/ESG issues, as shown below.

| Materialities (Key Issues)                                                                                                               |                            |                                                                                  | Goals                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Defensive: CSR/ESG issues</b><br><b>Materialities (Key Issues)</b><br><b>on establishing a robust corporate foundation for growth</b> | E: Environmental           | Promote climate change countermeasures in business activities                    | <ul style="list-style-type: none"> <li>Reduce CO<sub>2</sub> emissions               <ul style="list-style-type: none"> <li>Reduce Scope 1 (energy-related) and Scope 2 emissions by 25% vs FY2023 by FY2030</li> <li>Achieve carbon neutrality by 2050</li> </ul> </li> </ul>                                                               |
|                                                                                                                                          |                            |                                                                                  | <ul style="list-style-type: none"> <li>Reduce water consumption (Reduce by 2% vs BAU*<sup>1</sup> of FY2028 in FY2028) (FY2025 revision: Reduce water waste by 2% vs FY2023 (basic unit) in FY2027)</li> </ul>                                                                                                                               |
|                                                                                                                                          |                            |                                                                                  | <ul style="list-style-type: none"> <li>Reduce total waste generation (Reduce by 3% vs BAU of FY2028 in FY2028) (FY2025 revision: Reduce total waste generation by 2% vs FY2023 in FY2027; reduce plastic waste by 2% vs FY2023 in FY2027)</li> </ul>                                                                                         |
|                                                                                                                                          |                            | Promote biodiversity preservation activities                                     | <ul style="list-style-type: none"> <li>Promote continuous forest management</li> </ul>                                                                                                                                                                                                                                                       |
|                                                                                                                                          |                            |                                                                                  | <ul style="list-style-type: none"> <li>Promote ecosystem restoration activities on Company-owned land, former mine sites, etc.</li> </ul>                                                                                                                                                                                                    |
|                                                                                                                                          |                            |                                                                                  | <ul style="list-style-type: none"> <li>Reduce use of hazardous chemicals (% reduction in use of hazardous chemicals) (FY2025 revision: Reduce emissions and transfers of PRTR*<sup>2</sup>-regulated substances by 2% vs FY2023 in FY2027)</li> </ul>                                                                                        |
|                                                                                                                                          | S: Social                  | Develop safe and rewarding work environments that take health into consideration | <ul style="list-style-type: none"> <li>Achieve accident- and disaster-free operations (industrial accident severity/frequency)</li> </ul>                                                                                                                                                                                                    |
|                                                                                                                                          |                            |                                                                                  | <ul style="list-style-type: none"> <li>Certified as a Health and Productivity Management Outstanding Organization (White 500)</li> <li>Health and Productivity Management Survey score: 54.6 or higher (FY2024)</li> </ul>                                                                                                                   |
|                                                                                                                                          |                            | Recruit and develop diverse human resources                                      | <ul style="list-style-type: none"> <li>Increase female employee ratio               <ul style="list-style-type: none"> <li>Ratio of female managers (hired by Furukawa Co., Ltd.): 3%</li> <li>Ratio of new graduate hires (domestic hires by Furukawa Co., Ltd.) in corporate planning positions who are female: 20%</li> </ul> </li> </ul> |
|                                                                                                                                          |                            |                                                                                  | <ul style="list-style-type: none"> <li>Increase hires of people with experience               <ul style="list-style-type: none"> <li>Percentage of new hires with experience in management/corporate planning: 40%</li> </ul> </li> </ul>                                                                                                    |
|                                                                                                                                          |                            |                                                                                  | <ul style="list-style-type: none"> <li>Increase hires of people with disabilities (achieve statutory employment rate)</li> </ul>                                                                                                                                                                                                             |
|                                                                                                                                          |                            |                                                                                  | <ul style="list-style-type: none"> <li>Develop human resources               <ul style="list-style-type: none"> <li>Annual training hours: 1,500</li> <li>Expansion of trainees: 3,600</li> </ul> </li> </ul>                                                                                                                                |
|                                                                                                                                          | G: Governance              | Promote management that respects human rights                                    | <ul style="list-style-type: none"> <li>Conduct human rights due diligence               <ul style="list-style-type: none"> <li>Human rights risk assessment of suppliers: Increase implementation rate and conduct follow-up</li> </ul> </li> </ul>                                                                                          |
|                                                                                                                                          |                            |                                                                                  |                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                          |                            |                                                                                  |                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                          |                            | Develop an enterprise risk management system                                     | <ul style="list-style-type: none"> <li>Periodically verify business continuity plan (BCP) and promote business continuity management (BCM)</li> </ul>                                                                                                                                                                                        |
|                                                                                                                                          |                            |                                                                                  | <ul style="list-style-type: none"> <li>Conduct risk assessments and improve response measures</li> <li>Periodically review high-risk items</li> </ul>                                                                                                                                                                                        |
|                                                                                                                                          |                            | Strengthen cybersecurity system                                                  | <ul style="list-style-type: none"> <li>Strengthen cybersecurity system</li> </ul>                                                                                                                                                                                                                                                            |
|                                                                                                                                          |                            |                                                                                  |                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                          | Ensure thorough compliance |                                                                                  | <ul style="list-style-type: none"> <li>Step up measures to prevent compliance violations</li> </ul>                                                                                                                                                                                                                                          |
|                                                                                                                                          |                            |                                                                                  |                                                                                                                                                                                                                                                                                                                                              |

\*1 BAU (business as usual): No action taken

\*2 PRTR (Pollutant Release and Transfer Register): Notification system for release and transfer of chemical substances

| FY2024                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Numerical Results                                                                                                                                                                                                                                                                                                                                                                | Main Initiatives                                                                                                                                                                                                                                                                                                                                                                                                              |
| <ul style="list-style-type: none"> <li>CO<sub>2</sub> emissions               <ul style="list-style-type: none"> <li>Reduced Scope 1 (energy-related) and Scope 2 emissions by 1% vs FY2023</li> <li>Consolidated basis<br/>FY2024: 33,779 t-CO<sub>2</sub><br/>FY2023: 34,143 t-CO<sub>2</sub></li> </ul> </li> </ul>                                                           | <ul style="list-style-type: none"> <li>Considered introducing solar power generation equipment at core operating companies</li> <li>April 2025: Switched all electricity purchased at Gunma Kankyo Recycle Center Co., Ltd. to renewable energy</li> <li>Considered obtaining third-party verification for Scope 1 and 2 emissions (scheduled for August 2025)</li> </ul>                                                     |
| <ul style="list-style-type: none"> <li>FY2024 reduction (vs BAU): -9.1%</li> </ul>                                                                                                                                                                                                                                                                                               | <ul style="list-style-type: none"> <li>Improved environmental performance at each plant and site, distributed the Environmental Conservation Data Compilation Report to each site (2 times), and obtained feedback</li> <li>Shifted to cloud-based environmental conservation data aggregation</li> </ul>                                                                                                                     |
| <ul style="list-style-type: none"> <li>FY2024 reduction (vs BAU): -20.7%</li> </ul>                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                               |
| —                                                                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>Concluded agreement with Aichi Prefecture on an erosion control project (Onuma Forest) and conducted thinning and mortar spraying of work roads (Onuma Forest)</li> <li>Conducted status survey of forests in the Ashio area; considered forest visualization and roadmap</li> </ul>                                                                                                   |
| —                                                                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>Held forest tree-planting event</li> <li>Continued firefly restoration activities in Kune and Ashio areas; confirmed firefly flight status</li> <li>Conducted on-site inspections to have property certified as a “Nationally Certified Sustainably Managed Natural Site” (including the 30by30 Alliance)</li> </ul>                                                                   |
| <ul style="list-style-type: none"> <li>Year-on-year change: +4.1%</li> </ul>                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>Improved environmental performance at each plant and site, distributed the Environmental Conservation Data Compilation Report to each site (2 times), and obtained feedback</li> <li>Shifted to cloud-based environmental conservation data aggregation</li> </ul>                                                                                                                     |
| <ul style="list-style-type: none"> <li>Industrial accident severity: 1.55</li> <li>Industrial accident frequency: 1.03</li> </ul>                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>Provided guidance to each location based on accident and disaster reports from each plant and site</li> <li>Produced and launched 17 occupational safety training videos</li> </ul>                                                                                                                                                                                                    |
| <ul style="list-style-type: none"> <li>Health and Productivity Management Survey score: 54.6</li> </ul>                                                                                                                                                                                                                                                                          | <ul style="list-style-type: none"> <li>Certified as a 2025 Health and Productivity Management Outstanding Organization (White 500)</li> <li>Planned, held, and evaluated health promotion events, seminars, etc.</li> <li>Considered conducting an engagement survey</li> </ul>                                                                                                                                               |
| <ul style="list-style-type: none"> <li>Ratio of female managers (hired by Furukawa Co., Ltd.): 2.4%</li> <li>Ratio of new graduate hires (domestic hires by Furukawa Co., Ltd.) in corporate planning positions who are female: 6.7%</li> </ul>                                                                                                                                  | <ul style="list-style-type: none"> <li>Stepped up recruitment of women among employees with experience</li> <li>Strengthened recruiting skills</li> </ul>                                                                                                                                                                                                                                                                     |
| <ul style="list-style-type: none"> <li>Percentage of new hires with experience in management/corporate planning: 73%</li> </ul>                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>Engaged in referral recruiting and direct recruiting</li> </ul>                                                                                                                                                                                                                                                                                                                        |
| <ul style="list-style-type: none"> <li>Ratio of employees with disabilities (consolidated): 1.91% (statutory employment rate: 2.5%)</li> </ul>                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>Visited organizations that support employment of persons with disabilities</li> <li>Provided information on employment promotion to each operating company</li> </ul>                                                                                                                                                                                                                  |
| <ul style="list-style-type: none"> <li>Annual training hours: 1,130</li> <li>Number of trainees: 3,175</li> </ul>                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>Introduced talent management system (systemized evaluations and goal management)</li> <li>Held hierarchical training, engineer training, and on-site manager training, as well as planning training and education at business sites and training for young employees in professional positions</li> </ul>                                                                              |
| <ul style="list-style-type: none"> <li>Number of human rights training sessions: 6</li> </ul>                                                                                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>Held 1 session for new employees, 1 session for newly appointed managers, 1 session for members of the Human Rights Risk Sectional Meeting, 1 session for participants of the Environmental Risk Sectional Meeting, and 2 human rights training sessions for the Purchasing Department</li> <li>Examined measures to improve the accuracy of human rights risk assessments)</li> </ul> |
| <ul style="list-style-type: none"> <li>Rate of implementation of human rights risk assessment (CSR survey) by suppliers: +74 companies in FY2024 (vs FY2022, cumulatively +52%)</li> <li>Surveys, interviews, and training sessions related to human rights held (number of companies): +74 companies, +15 interviews, and +0 training sessions in FY2024 (vs FY2022)</li> </ul> | <ul style="list-style-type: none"> <li>Finished conducting and analyzing supplier surveys at overseas subsidiaries (FUT*<sup>3</sup> and Taian Furukawa*<sup>4</sup>) and began on-site surveys</li> <li>Created English, Chinese, and Thai versions of the CSR survey</li> <li>Plan to conduct supplier surveys for overseas procurement at 3 domestic Machinery business plants in FY2025</li> </ul>                        |
| <ul style="list-style-type: none"> <li>Periodic BCP verification: 1 time</li> </ul>                                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>Revised BCPs of some core operating companies</li> <li>Considered and planned BCP training (conducted in April 2025)</li> </ul>                                                                                                                                                                                                                                                        |
| <ul style="list-style-type: none"> <li>Reviews of risk countermeasures: 1 time</li> </ul>                                                                                                                                                                                                                                                                                        | <ul style="list-style-type: none"> <li>Conducted interviews with administrative divisions</li> <li>Identified key risks, considered countermeasures, and submitted report to the Board of Directors</li> <li>Conducted follow-up of key risks identified in FY2023</li> </ul>                                                                                                                                                 |
| <ul style="list-style-type: none"> <li>Number of targeted-attack email training sessions: 1</li> </ul>                                                                                                                                                                                                                                                                           | <ul style="list-style-type: none"> <li>Held 1 security training session for officers and employees of Furukawa Company Group</li> <li>Issued Security News (2 times)</li> <li>Underwent external security audit and formulated security measures, taking urgency and importance into account (sequential implementation underway)</li> <li>Had cybersecurity personnel participate in an e-learning program</li> </ul>        |
| <ul style="list-style-type: none"> <li>Number of training sessions: 7</li> </ul>                                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>Provided compliance training for new employees, compliance training for Group managers and officers, and compliance training tailored to the needs of core operating companies</li> <li>Posted compliance training video on the internal portal site</li> <li>Conducted compliance awareness survey</li> <li>Revised manual (sales edition) on the Antimonopoly Act</li> </ul>         |

\*3 FUT: FURUKAWA UNIC (THAILAND) CO., LTD.

\*4 Taian Furukawa: TAIAN FURUKAWA UNIC CRANE CO., LTD.