



Financial year ending Mar.31, 2024.
Supplementary
material of the 1st Q.

Aug.10,2023.



Y.A.C. HOLDINGS CO., Ltd.

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▲ Notes regarding future prospect.

The prospects described in this document is based on the information we have as of the time this document is published, and the actual result may differ from such prospects due to various unexpected factors.

semiconductor business which we are involved is the business that technical innovation speed is very fast and very competitive. The forecasted figures stated in this material are based on the information currently available to us and certain assumptions that are regarded as legitimate. And world economy conditions, movement of foreigner exchange rate, market condition and new capital investment movement will influence directly to our business. We do not promise that the forecasts or estimates will be accurate. Large discrepancies may be seen in the actual results due to various factors



1. Amount of backlog ordered still keeps high level.

- ① The backlog ordered increased by 7.4% from the high level of the same period last year to ¥25,065 million.
- ② Orders received fell sharply year-on-year, but this was due to the fact that the same period last year saw an influx of orders due to the effects of global parts shortages and delays in delivery of parts, resulting in an abnormal value.

2. Sales went flat.

Sales in the first quarter are around 5 billion yen every year, and this trend has not changed in this term. However, the backlog ordered remains at a record high level and is expected to turn into sales in the future.



3. Gross margin is improving.

In the same period of the previous year, the gross margin was sluggish at 23.0% due to the impact of worldwide soaring raw material prices. This term improved to 26.9% due to an improvement of the market environment and corporate efforts to reduce costs. We aim to further improve the gross profit margin in the future.

4. Investment in Lynas Biotechnology Inc.

Equipment development is progressing smoothly toward a joint business (diagnosis of diseases using hair) with Lynas Biotechnology, Inc. of the United States. In order to further strengthen cooperation with Lynas, we made an investment of 1 billion yen in May.

2-1 New order received & backlog ordered by business. (Consolidated)

(Millions of ¥)

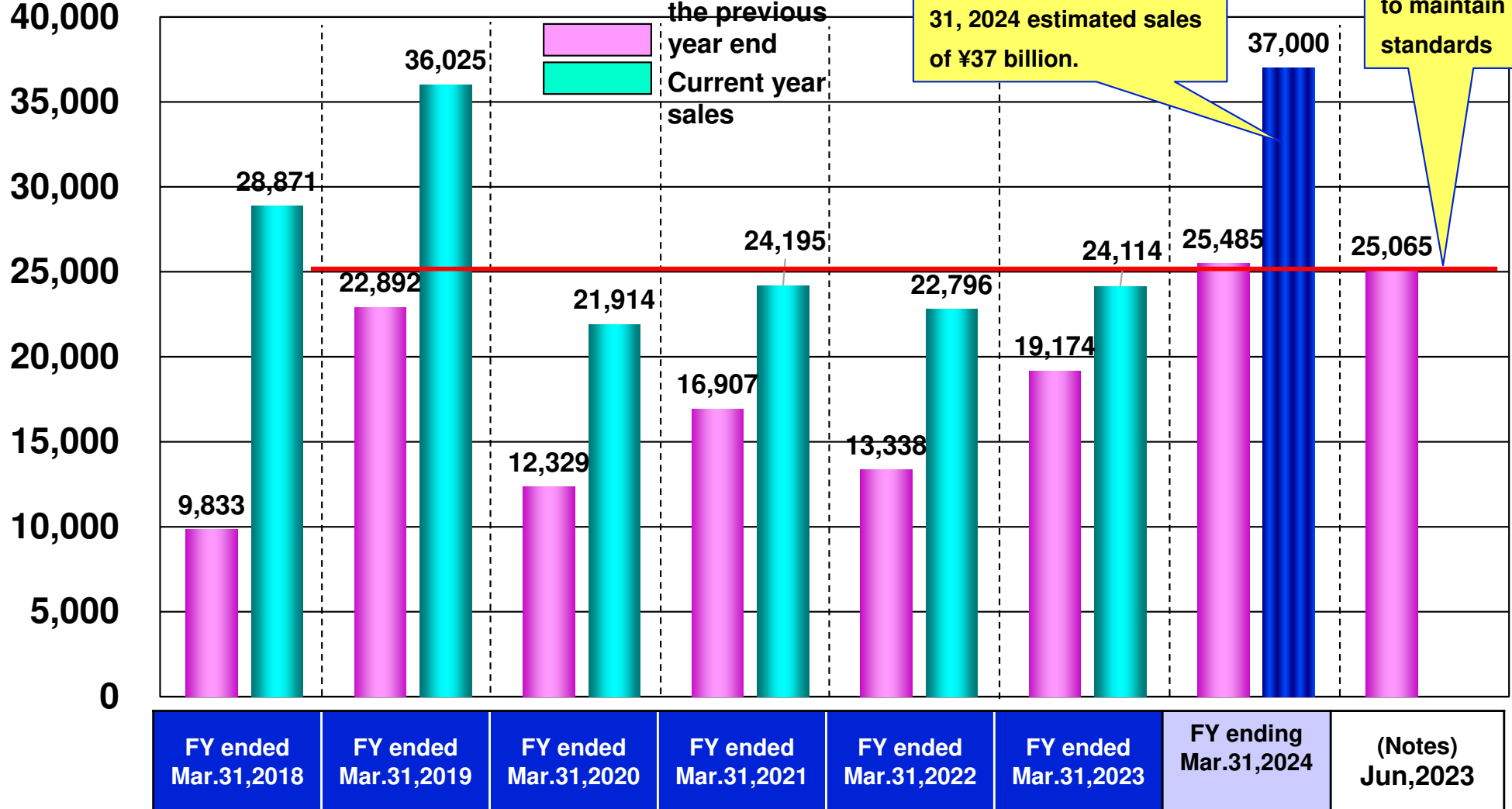
		The 1 st Q of FY ending Mar.2023	The 1 st Q of FY ending Mar.2024	The same period of year on year Decrease/increase	The same period of year on year change rate
Mechatronics related	New order	4,703	2,307	-2,395	-50.9%
	Backlog	7,059	7,691	632	9.0%
Display related	New order	1,390	342	-1,047	-75.4%
	Backlog	6,765	8,358	1,592	23.5%
Industrial machinery related	New order	267	490	223	83.6%
	Backlog	240	378	138	57.8%
Electronics related	New order	2,711	1,180	-1,530	-56.5%
	Backlog	9,280	8,636	-643	-6.9%
Total	New order	9,071	4,320	-4,751	-52.4%
	Backlog	23,345	25,065	1,719	7.4%

Abnormal figure

2-2 New order received & backlog ordered by business (Consolidated)

<Relationship between order backlog at the end of the previous fiscal year and net sales for the current fiscal year>

(Millions of ¥)



A ratio that indicates how many times the sales for the current period increased to the order backlog at the end of the previous period

2.94 times	1.57 times	1.78 times	1.43 times	1.71 times	1.26 times	?
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3. Business results.



(Millions of ¥)

	The 1 st Q of FY ending Mar.2023	The 1 st Q of FY ending Mar.2024	The same period of year on year Decrease/increase	The same period of year on year change rate
Sales	4,900	4,792	-108	-2.2%
Operating income (Ratio)	45 (0.9%)	11 (0.2%)	-34	-75.5%
Ordinary income	133	112	-20	-15.7%
Net income attributable to owners parent	78	25	-53	-67.5%
Net income per share (¥)	8.64	2.79	-5.85	-67.7%

4. Sales & profit by business.



(Millions of ¥)

		The 1 st Q of FY ending Mar.2023	The 1 st Q of FY ending Mar.2024	The same period of year on year Decrease/increase	The same period of year on year change rate	Notes
Mechatronics related	Sales	2,168	2,217	49	2.3%	Electronic components for smartphones struggled, but semiconductors made up for it, and remained flat.
	Profit	90	183	93	103.5%	
Display related	Sales	1,289	523	-766	-59.4%	Although the market environment is severe, we have achieved profitability due to the effects of group company mergers.
	Profit	-89	56	145	—	
Industrial machinery related	Sales	150	220	70	47.1%	Sales to the EC logistics market progressed.
	Profit	-33	-152	-118	—	
Electronics related	Sales	1,292	1,830	537	41.6%	Stable sales for electric power companies and dialyzer.
	Profit	49	58	8	16.9%	
HD and others	Sales	28	-134	-163	—	
Total	Profit	4,900	4,792	-108	-2.2%	
	Sales	45	11	-34	-75.5%	

5. Outline of B/S



<Assets>

(Millions of ¥)

	End of Mar., 2023.	End of Jun., 2023.	Increase/Decrease	Notes
Cash & deposit	6,628	5,518	-1,110	
Trade note and accounts receivable	11,282	10,367	-915	
Inventories	11,181	13,366	2,184	Aggressive purchase of products with long lead times
Other current liabilities	1,015	1,390	375	
Non-current assets	8,631	10,656	2,025	Investment in Linus Bio.
Assets total	38,740	41,300	2,559	

<Liabilities and net assets>

((Millions of ¥))

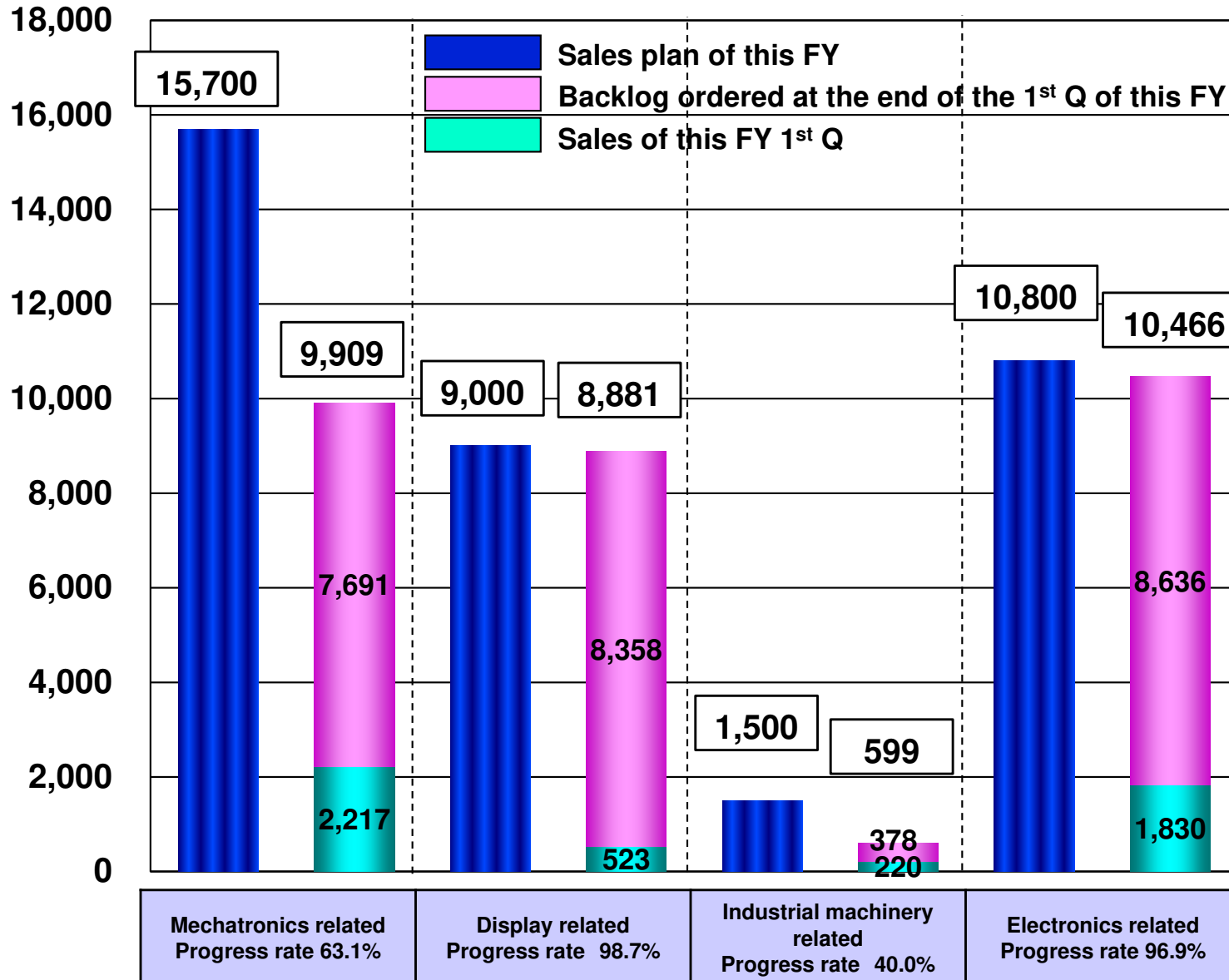
	End of Mar., 2023.	End of Jun., 2023.	Increase/Decrease	
Notes and accounts payable	5,252	5,865	613	
Other current liabilities	8,428	10,960	2,531	Short term loans payable increased
Fixed liabilities	9,082	8,753	-328	
Net assets	15,977	15,721	-256	
Total liabilities and net assets	38,740	41,300	2,559	

6. Progress of sales plan, FY ending Mar.31,2024

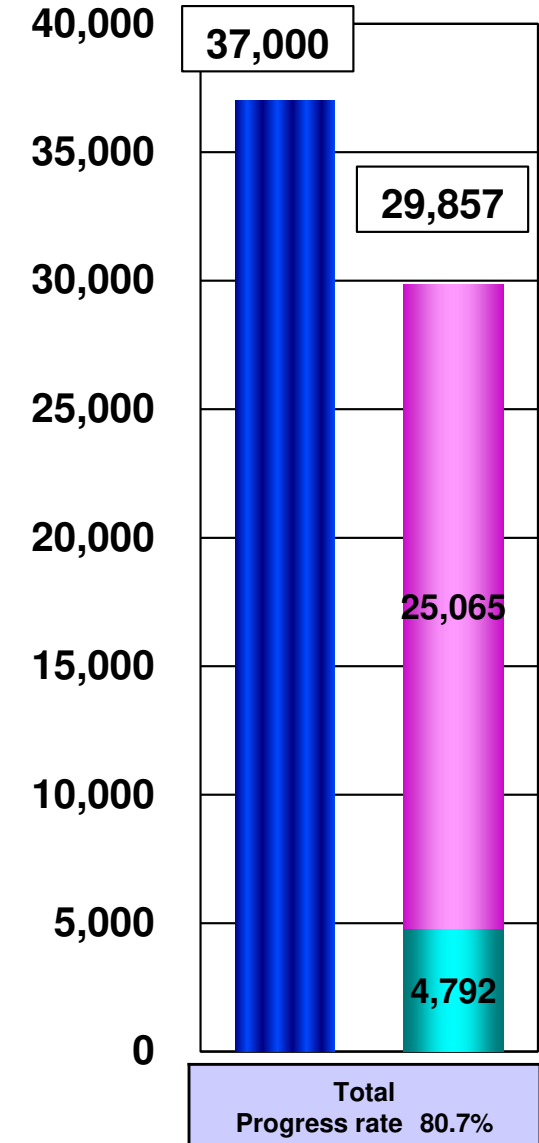


<Progress of sales plan by business, FY ending Mar. 31,2024.

(Millions of ¥)



(Millions of ¥)

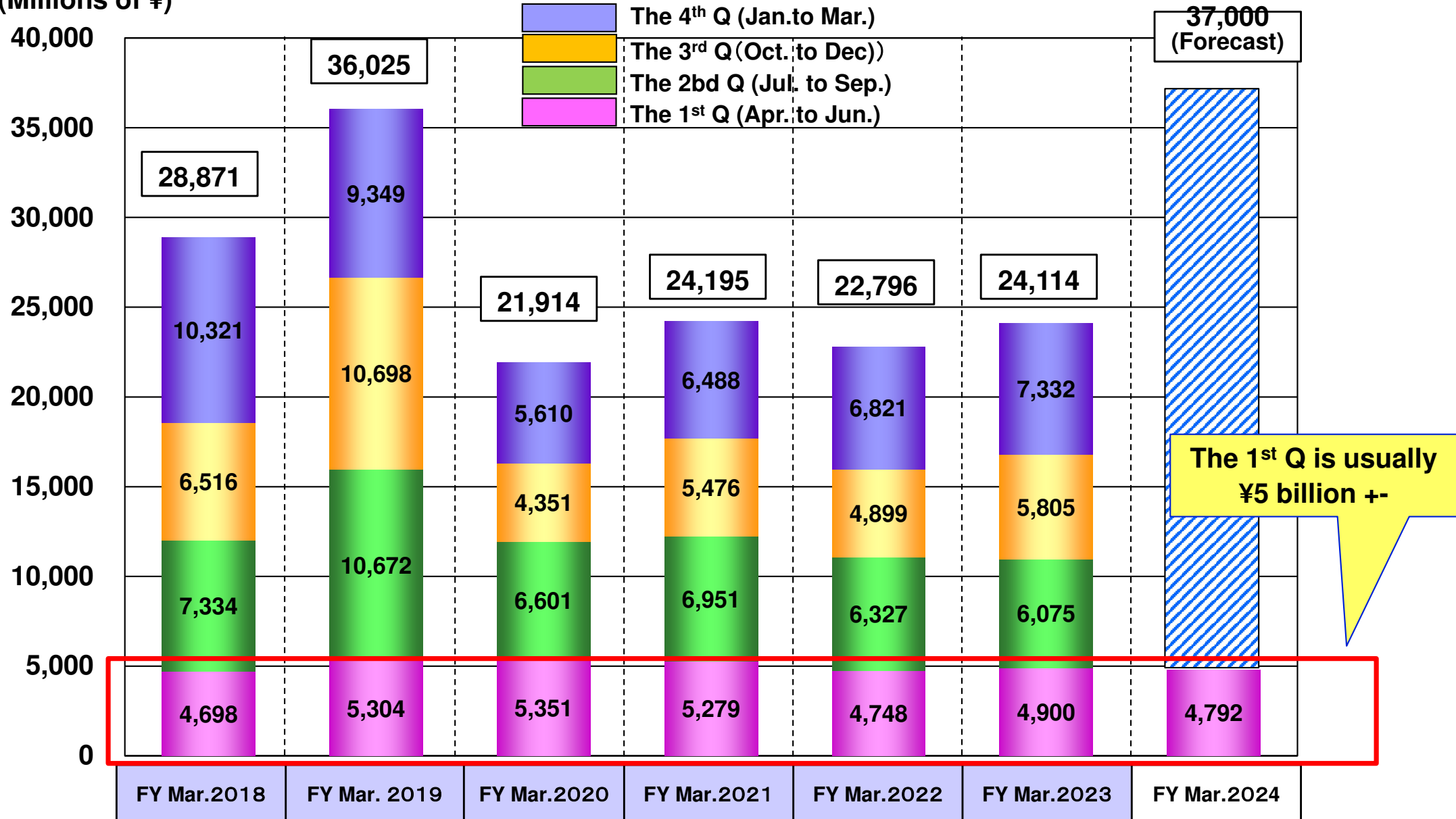


7-1. Appendix ① Sales of each Q.



<Reference> Past quarterly sales trend.

(Millions of ¥)



7-2. Appendix ② New order received each Q

<Reference> Past quarterly new order received

(Millions of ¥)

35,000

30,000

25,000

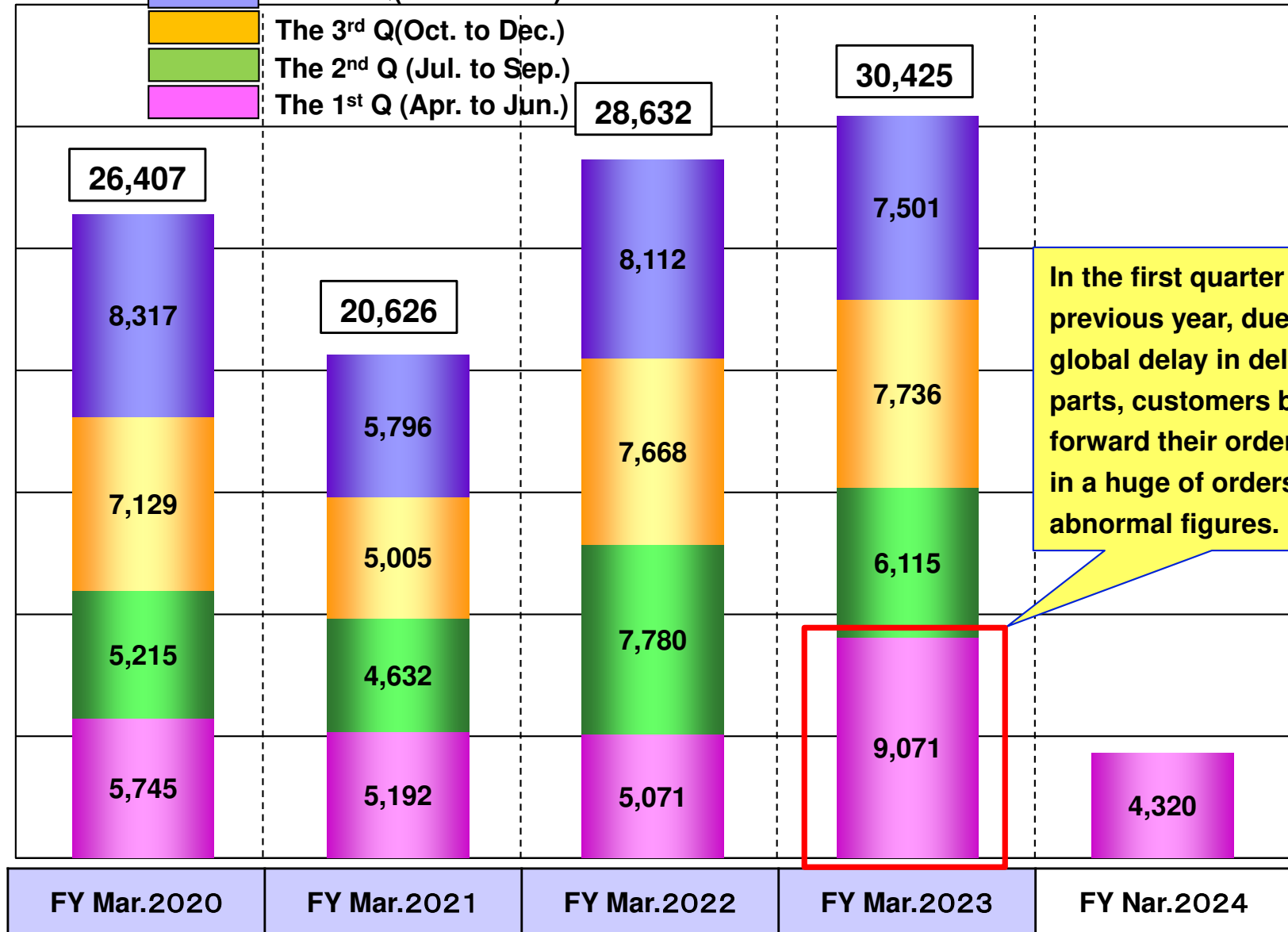
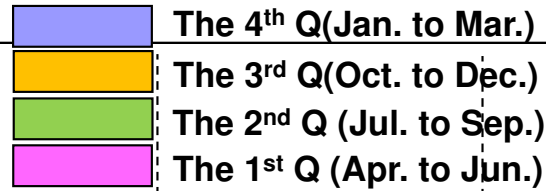
20,000

15,000

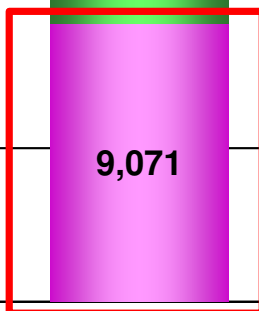
10,000

5,000

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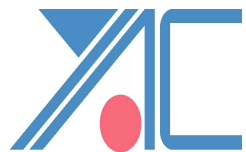
In the first quarter of the previous year, due to the global delay in delivery of parts, customers brought forward their orders, resulting in a huge of orders. It is an abnormal figures.





*Well, Today should be
a Fascinating and Prosperous Day, again !*

Flexible High-Technology Business Group



Y.A.C. HOLDINGS CO., Ltd.

Amounts are rounded down to the nearest million yen.