

Fiscal Year Ending March.31, 2026

SUPPLEMENTARY MATERIALS INTERIM FINANCIAL RESULTS

November 13, 2025

 **Y.A.C. HOLDINGS CO., LTD.**

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▲DISCLAIMER

This document has been translated from Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

▲ Notes regarding future prospect.

The future prospects described in this report are based on information available at the present time. However, please note that actual sales and profits may differ significantly from the forecast figures due to the following factors.

- The industries to which our main customers belong, such as the semiconductor industry, are characterized by rapid technological innovation and intense competition.
- External factors such as global economic conditions, exchange rate fluctuations, industry trends, and capital investment movements may have direct or indirect impacts on our business performance.

1. Year-on-year increase in both revenue and profit (reversing the decline in both revenue and profit in the first quarter)

- i. Sales increased by 13.8% compared to the same period last year.
- ii. Operating profit increased by 28.5% compared to the same period last year.
- iii. Operating profit surged to ¥773 million from a loss of ¥321 million in the first quarter.
(As forecasted in the first quarter, operating profit for July to September increased significantly to ¥1,094 million.)

2. Orders received and order backlog also increased year-on-year

- i. Orders received increased by 16.1% compared to the same period last year, maintaining its recovery trend.
- ii. Order backlog increased by 4.3% compared to the same period last year.

3. Ordinary profit and net profit increased significantly year-on-year

- i. Ordinary profit increased by ¥344 million compared to the same period last year.
Operating profit increased by ¥171 million, and the improvement in foreign exchange losses contributed ¥84 million, and the reversal of the allowance for bad debts incurred in the previous fiscal year contributed ¥86 million.
- ii. Net profit increased by ¥345 million compared to the same period last year.
This is due to an increase in ordinary profit of ¥344 million, a decrease in corporate tax of ¥50 million, and a loss on sale of fixed assets of ¥35 million.

1-2. Topics (Announced on November 13, 2025)

1. Share buyback

- i. Type of shares to be acquired: Common shares of the Company
- ii. Number of shares to be acquired: 1.4 million shares (maximum)
(Equivalent to 7.58% of the total number of outstanding shares excluding treasury shares as of September 30, 2025)
- iii. Total acquisition cost: ¥1.0 billion (maximum).
- iv. Acquisition period: From November 14, 2025 to May 29, 2026

2. Change in Dividend Policy (Introduction of Progressive Dividends)

- i. Previous Dividend Policy
The Company's basic policy on shareholder returns was to maintain a stable dividend based on a target payout ratio of 30%.
- ii. Revised Dividend Policy
Going forward, the Company will adopt a progressive dividend policy (Note1), taking into account investment needs for business growth and overall financial conditions. However, this policy may not apply in the event of significant investment opportunities such as M&A.
- iii. Effective Date
The revised dividend policy will apply from the interim dividend for the fiscal year ending March 2026. There is no change to the full-year dividend forecast for the fiscal year ending March 2026, as announced on May 14, 2025.

Note 1 : Under the progressive dividend policy, dividends per share will be maintained or increased relative to the previous fiscal year's actual dividend.

2. Business Results of H1 FY3/2026

(¥ millions, unless otherwise stated)

	H1 FY3/2025	H1 FY 3/2026	Year on Year Change	Year on Year Growth Rate
Sales	11,291	12,850	1,558	13.8%
Operating profit (Operating Profit Margin)	601 5.3%	773 6.0%	171	28.5%
Ordinary profit	314	658	344	109.5%
Net profit attributable to owners of the parent	23	369	345	1,461.8%
Net profit per share (yen) (※)	¥1.29	¥20.04	¥18.75	1,453.5%

(※) Calculated based on the current basis, reflecting the stock split effective January 1, 2025.

3. Sales and Profits by Business

*Year-on-year values have been adjusted to reflect the new segmentation starting in the fiscal year ending March 31, 2026.

(¥ millions, unless otherwise stated)

		H1 FY3/2025	H1 FY3/2026	Year on Year Change	Year on Year Growth Rate	Notes
Semiconductor & Mechatronics Business	Sales	4,987	4,977	(10)	(0.2%)	Taping equipment sales remained strong, while laser annealers, which had performed well the previous year, failed to grow and remained flat.
	Profit	806	746	(59)	(7.4%)	
Medical & Health Care Business	Sales	2,692	2,779	86	3.2%	The transition to new models for artificial dialysis treatment has progressed. A hair-based diagnosis support service has been launched.
	Profit	149	151	2	1.6%	
Environment & Social Infrastructure Business	Sales	3,611	5,094	1,482	41.1%	Profits improved significantly. This resulted from the completion of a major project that had not been finalized in the first quarter.
	Profit	67	303	236	352.6%	
HD and Others	Profit	(421)	(429)	(7)	—	
Total	Sales	11,291	12,850	1,558	13.8%	
	Profit	601	773	171	28.5%	

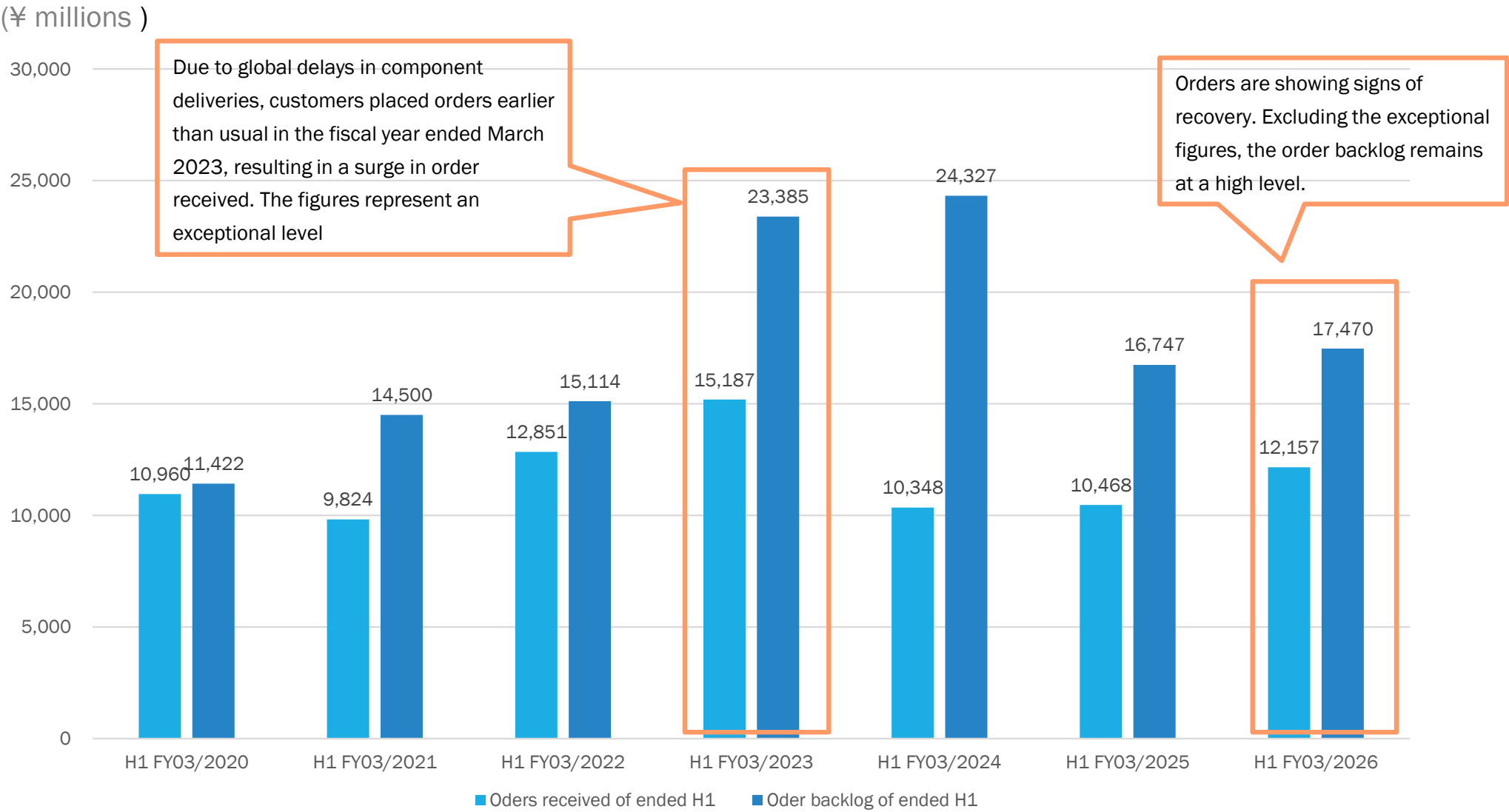
4-1. New Orders Received and Backlog by Business Segment

*Year-on-year values have been adjusted to reflect the new segmentation starting in the fiscal year ending March 31, 2026.
(¥ millions, unless otherwise stated)

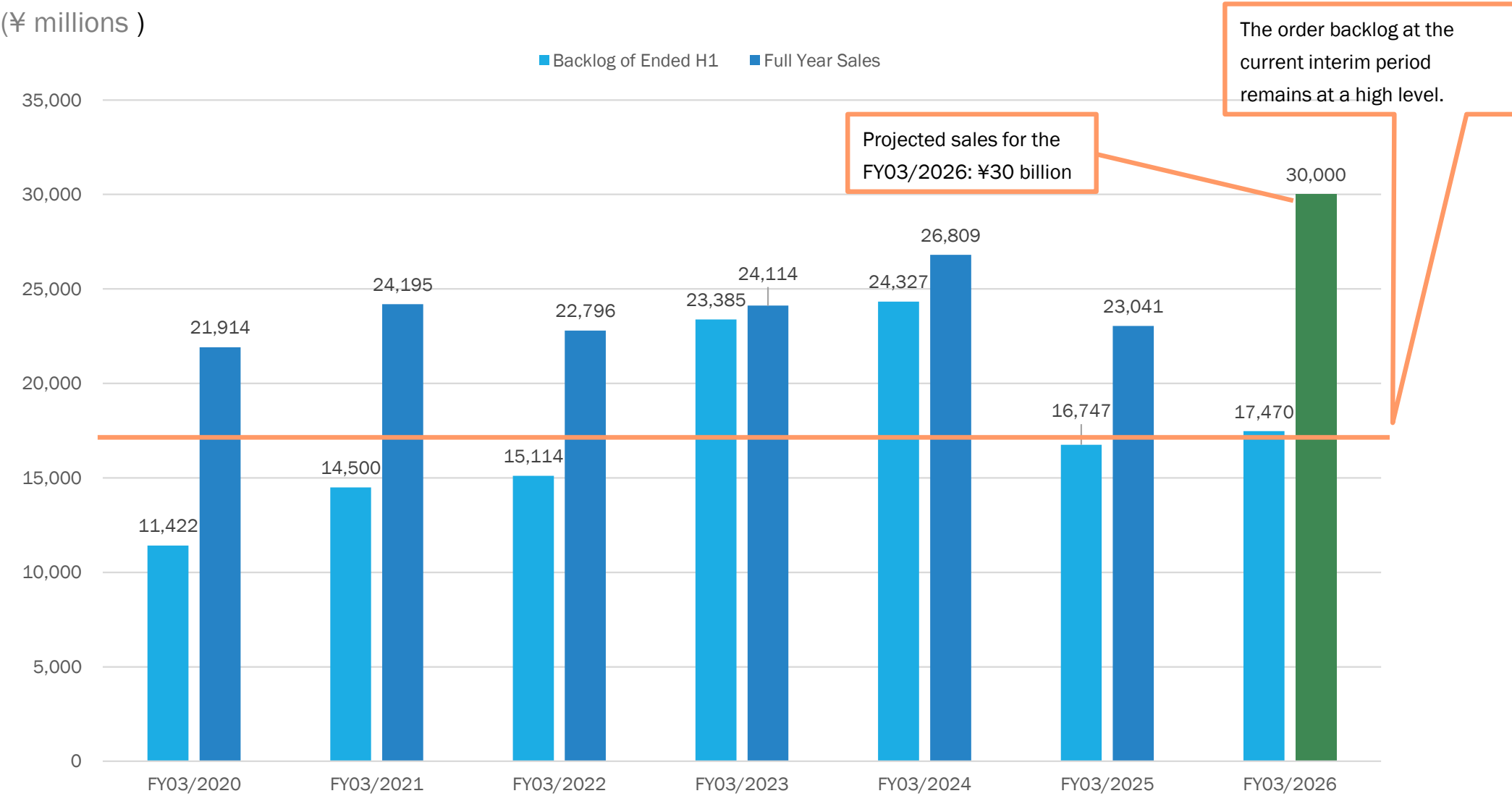
		H1 FY3/2025	H1 FY3/2026	Year on Year Change	Year on Year Growth Rate
Semiconductor & Mechatronics Business	Order received	4,419	5,181	761	17.2%
	Backlog	4,397	4,937	540	12.3%
Medical & Health Care Business	Order received	2,251	2,298	47	2.1%
	Backlog	5,245	4,236	(1,009)	(19.2%)
Environment & Social Infrastructure Business	Order received	3,797	4,677	880	23.2%
	Backlog	7,104	8,296	1,191	16.8%
Total	Order received	10,468	12,157	1,689	16.1%
	Backlog	16,747	17,470	722	4.3%

4-2. Orders Received and Backlog at End of Interim Period

<Trends in Order Received and Backlog at the End of the Interim Period>



4-3. Order Backlog at End of Interim Period and Full-Year Sales



Sales to Backlog Ratio: Indicates how many times the full-year sales exceeded the backlog at the interim period-end.

1.92 times	1.67 times	1.51 times	1.03 times	1.10 times	1.38 times	(Ex)1.72 times
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5. Outline of B/S



<Assets>

(¥ millions)

	Full Year FY3/2025	H1 FY3/2026	Change	Notes
Cash & deposits	7,182	6,938	(244)	
Trade note & accounts receivable	9,389	9,688	299	Increase in sales
Inventories	12,271	12,152	(119)	Increase in sales
Other current assets	916	651	(264)	
Non-current asset	11,325	12,063	737	Subsidiary acquisition related
Total Assets	41,086	41,495	409	

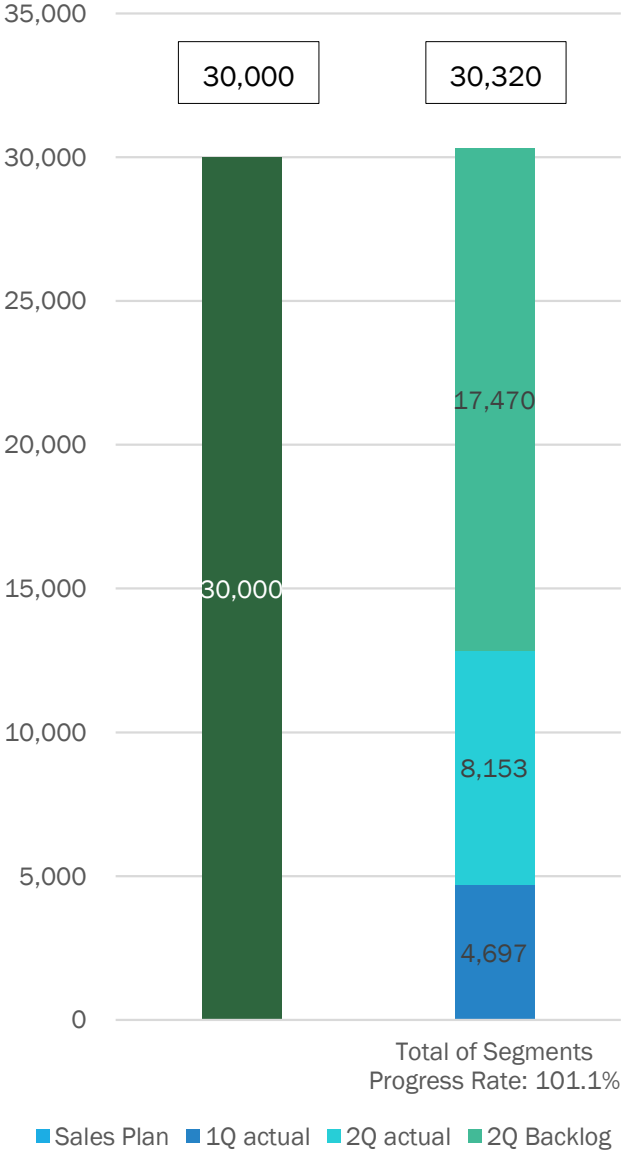
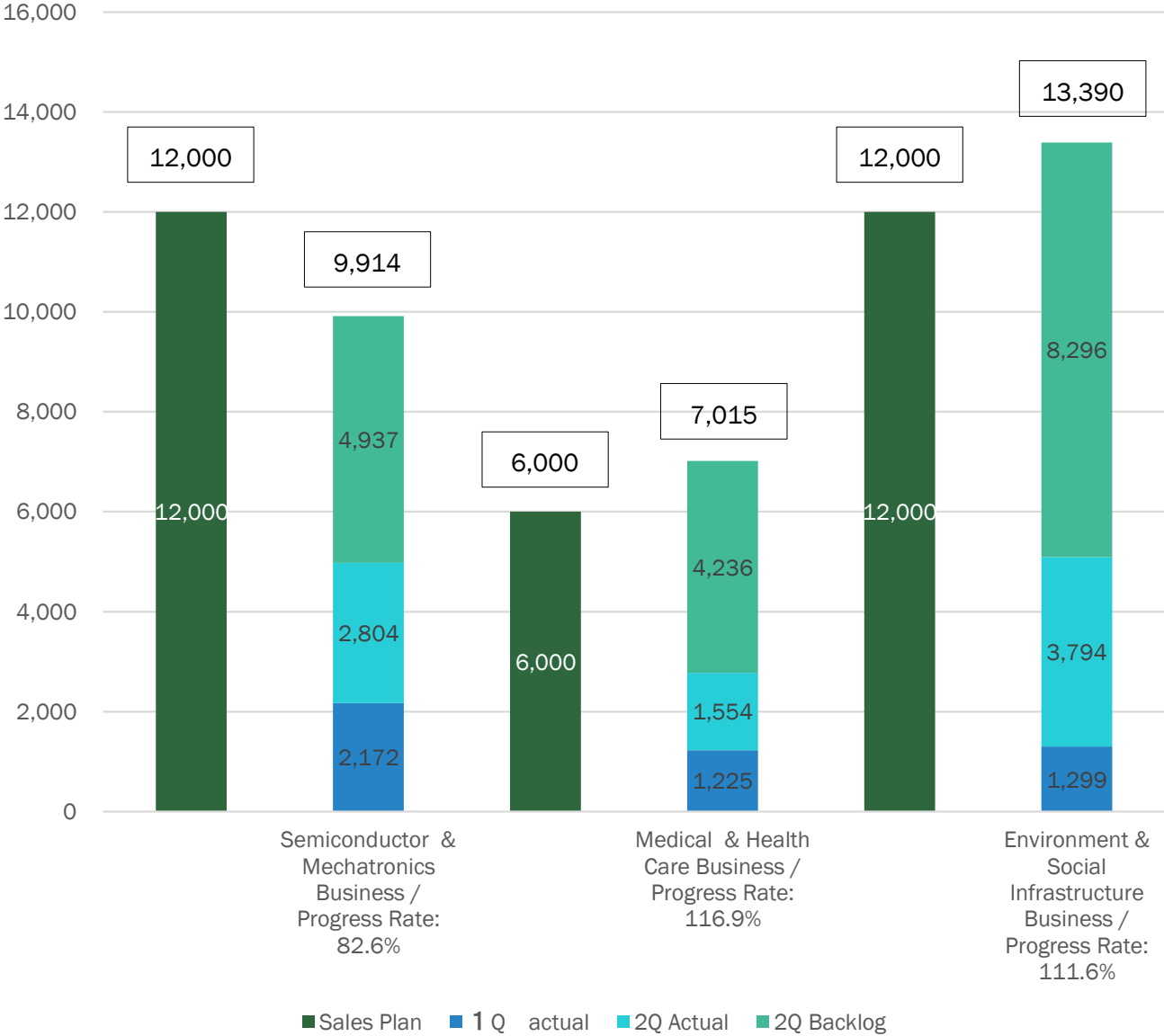
<Liabilities & Net Assets>

(¥ millions)

	Full Year FY3/2025	H1 FY3/2026	Change	Notes
Notes & account payable	4,032	3,789	(242)	
Other current liabilities	10,929	12,787	1,857	Increase in short-term borrowings
Fixed liabilities	9,030	8,068	(962)	Decrease in long-term borrowings
Net assets	17,093	16,850	(243)	
Total liabilities & net assets	41,086	41,495	409	

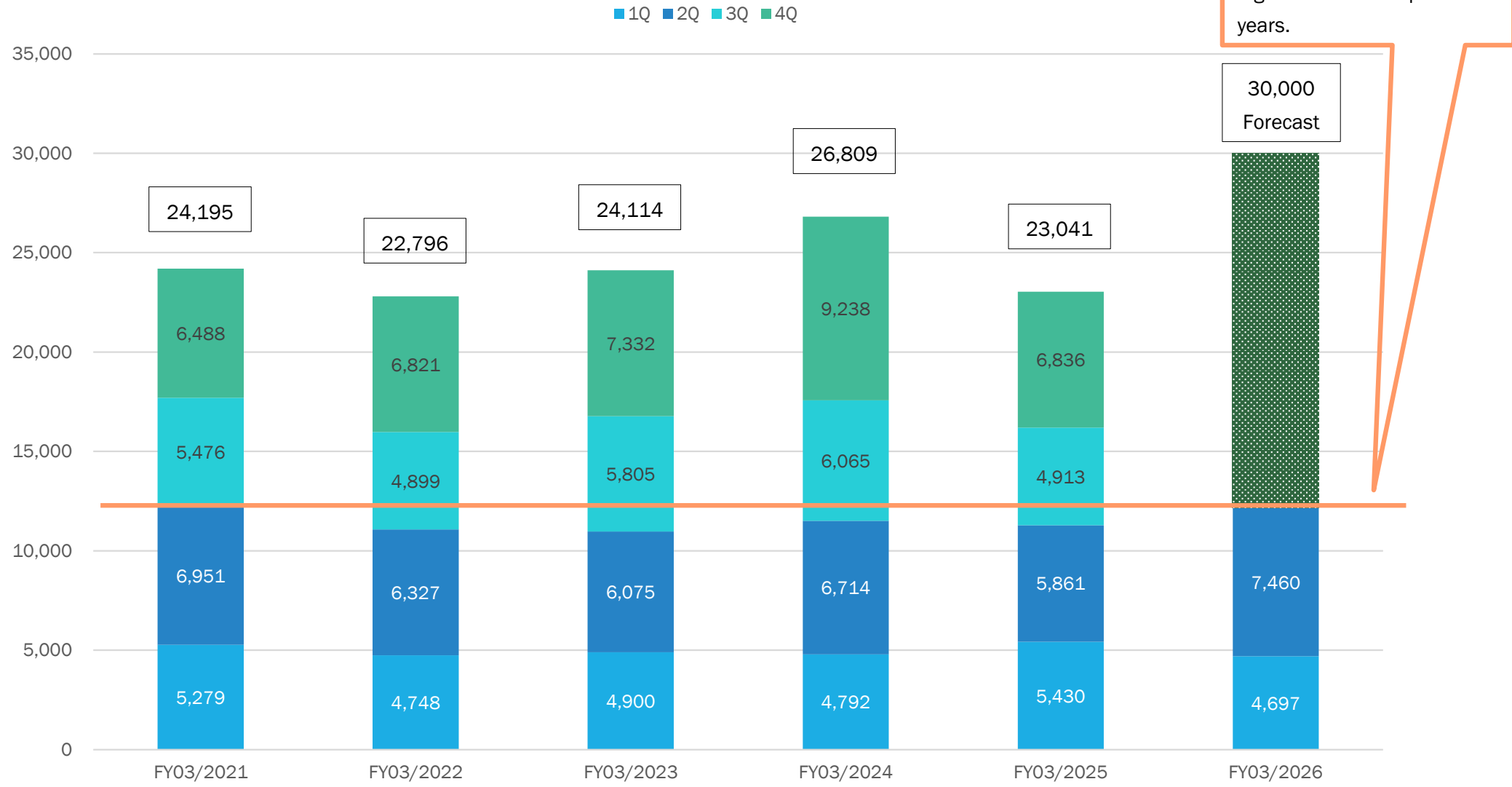
6. Progress of Sales Plan for Fiscal Year Ending March 2026

(¥ millions)

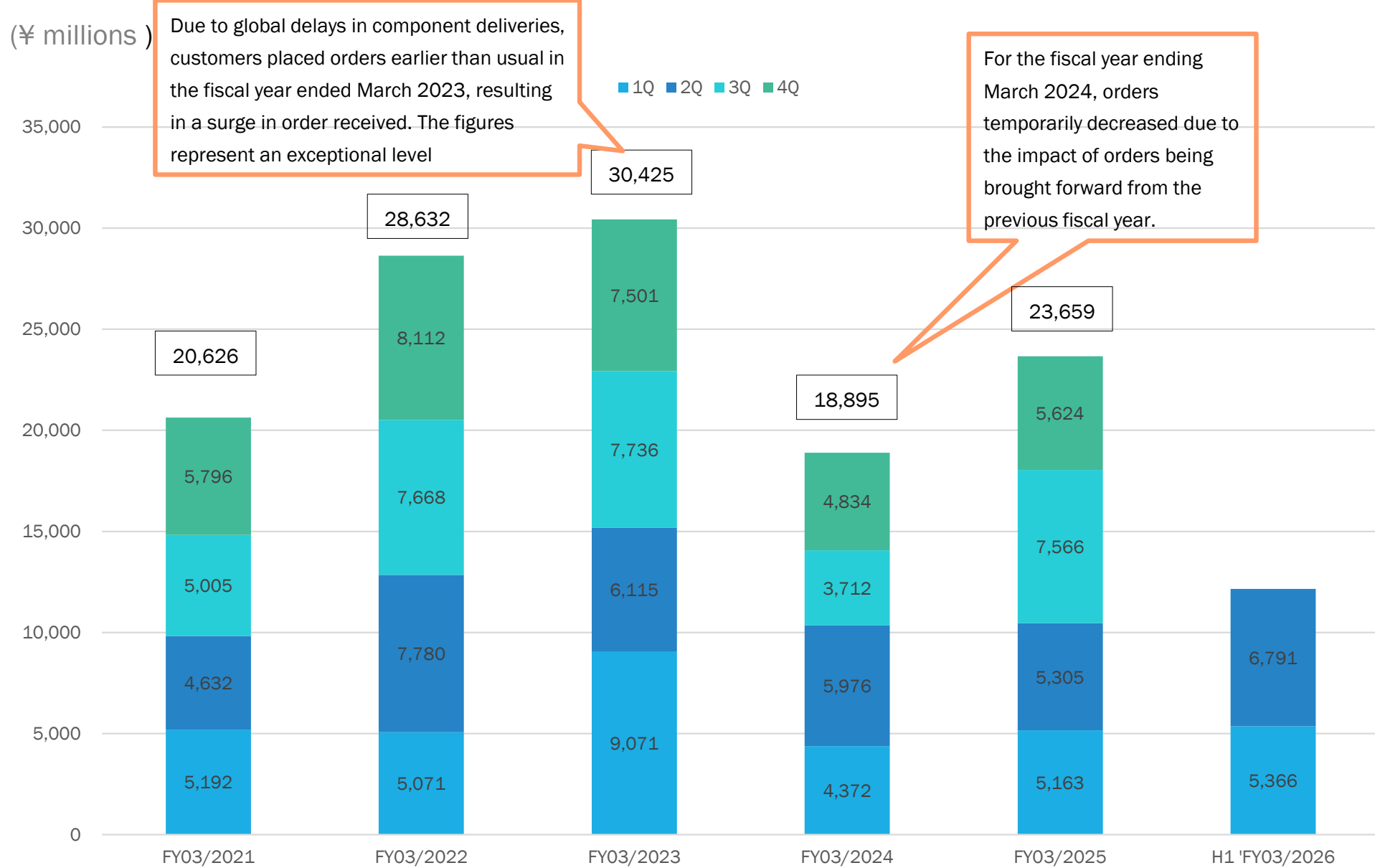


7-1. Reference 1 : Quarterly Sales

(¥ millions)

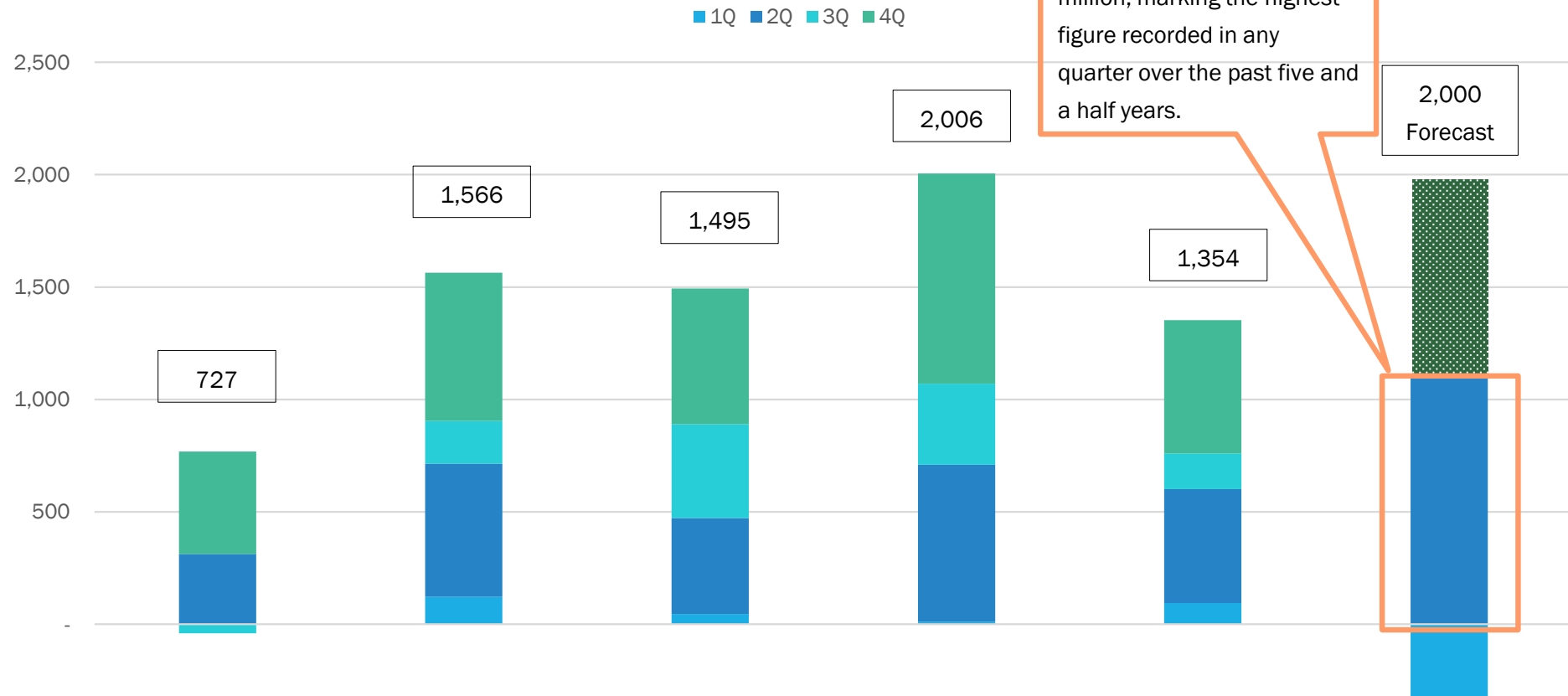


7-2. Reference 2 : Quarterly Order Received



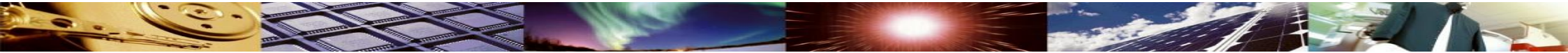
7-3. Reference 3 : Quarterly Operating Profit

(¥ millions)



(500)

	FY03/2021	FY03/2022	FY03/2023	FY03/2024	FY03/2025	H1 FY03/2026
■ 4Q	455	660	603	935	593	
■ 3Q	(39)	189	418	360	159	
■ 2Q	313	593	427	699	507	1,094
■ 1Q	(1)	122	45	11	94	(321)



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

Flexible High-Technology Business Group



Y.A.C. HOLDINGS CO., LTD.

Note:

Amounts shown are rounded down to the nearest million yen. Ratios are rounded to the first decimal place.