

February 12, 2026

## Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: Y.A.C. HOLDINGS CO., LTD.  
 Listing: Tokyo Stock Exchange  
 Securities code: 6298  
 URL: <https://www.yac.co.jp>  
 Representative: MOMOSE Takefumi, Representative Director, Chairman and President  
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 Scheduled date to commence dividend payments: -  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: None

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

### 1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2025	19,063	17.6	1,166	53.2	1,105	90.4	662	259.5
December 31, 2024	16,205	(7.8)	761	(28.9)	580	(45.2)	184	(74.8)

Note: Comprehensive income For the nine months ended December 31, 2025: ¥699 million [173.1%]  
 For the nine months ended December 31, 2024: ¥256 million [(76.1)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended		
December 31, 2025	35.97	35.76
December 31, 2024	10.01	9.96

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of			
December 31, 2025	41,742	16,617	39.7
March 31, 2025	41,086	17,093	41.1

Reference: Equity  
 As of December 31, 2025: ¥16,580 million  
 As of March 31, 2025: ¥16,877 million

Note: On January 1, 2025, the Company conducted a share split at a ratio of 2 shares per share of common shares.  
 For the third quarter of the fiscal year ending March 31, 2025, assuming that the stock split occurred at the beginning of the previous fiscal year, we calculate "quarterly net income per share" and "quarterly net income per share adjusted for potential shares."

### 2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	35.00	-	20.00	55.00
Fiscal year ending March 31, 2026	-	20.00	-		
Fiscal year ending March 31, 2026 (Forecast)				20.00	40.00

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

2. On January 1, 2025, the Company conducted a share split at a ratio of 2 shares per share of common shares.

For dividends paid before the end of the second quarter of the fiscal year ending March 31, 2025, the actual amount of dividends before the stock split is described. For the end of the fiscal year ending March 31, 2025, the amount after the stock split is described. Do not take into account the stock split.

In this case, the year-end dividend per share at the end of the fiscal year ending March 31, 2025 will be 40.00 yen and the annual dividend will be 75.00 yen.

3. The fiscal year ending March 31, 2026 (Forecast) is described after the stock split.

### 3. Forecast of consolidated financial results for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2026	30,000	30.2	2,000	47.6	1,800	60.1	1,200	114.6	65.61

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

2. On January 1, 2025, the Company conducted a share split at a ratio of 2 shares per share of common shares. "Net income per share" in the consolidated earnings forecast for the fiscal year ending March 31, 2026 is described after the stock split.

#### \* Notes

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None
- (3) Changes in accounting policies, changes in accounting estimates, and restatement
  - (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
  - (ii) Changes in accounting policies due to other reasons: None
  - (iii) Changes in accounting estimates: None
  - (iv) Restatement: None

- (4) Number of issued shares (common shares)

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

As of December 31, 2025	19,517,894 shares
As of March 31, 2025	19,517,894 shares

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

As of December 31, 2025	1,326,408 shares
As of March 31, 2025	1,099,608 shares

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

Nine months ended December 31, 2025	18,417,711 shares
Nine months ended December 31, 2024	18,399,360 shares

Note: On January 1, 2025, the Company conducted a share split at a ratio of 2 shares per share of common shares. Assuming that the stock split occurred at the beginning of the previous fiscal year, the average number of shares during the period (quarterly total) for the third quarter of the fiscal year ending March 31, 2025 is calculated.

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

\* Proper use of earnings forecasts, and other special matters  
(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information available to the Company and on certain assumptions deemed to be reasonable. Actual financial results may differ from the results anticipated in the statements due to various factors. For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Qualitative Information on Financial Results for the this quarter (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

(Method of accessing supplementary material on financial results)

Supplementary financial results materials are disclosed on TDnet on the same day.

# Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	7,182	8,110
Notes and accounts receivable - trade	8,294	7,516
Electronically recorded monetary claims - operating	1,094	743
Merchandise and finished goods	1,303	1,191
Work in process	8,327	8,953
Raw materials and supplies	2,641	2,294
Other	1,020	902
Allowance for doubtful accounts	(104)	(85)
Total current assets	29,760	29,627
Non-current assets		
Property, plant and equipment		
Buildings and structures	5,620	5,602
Accumulated depreciation	(3,720)	(3,840)
Buildings and structures, net	1,900	1,762
Machinery, equipment and vehicles	2,886	2,893
Accumulated depreciation	(2,330)	(2,339)
Machinery, equipment and vehicles, net	555	553
Tools, furniture and fixtures	4,378	4,141
Accumulated depreciation	(3,877)	(3,719)
Tools, furniture and fixtures, net	500	421
Land	4,025	4,025
Leased assets	453	427
Accumulated depreciation	(266)	(262)
Leased assets, net	186	165
Construction in progress	98	238
Total property, plant and equipment	7,266	7,166
Intangible assets		
Goodwill	420	645
Software	58	81
Leased assets	93	91
Other	265	209
Total intangible assets	838	1,028
Investments and other assets		
Investment securities	2,313	2,875
Long-term loans receivable	4	3
Deferred tax assets	615	485
long term debit asset	249	249
Other	309	578
Allowance for doubtful accounts	(271)	(271)
Total investments and other assets	3,221	3,920
Total non-current assets	11,325	12,114
Total assets	41,086	41,742

	As of March 31, 2025	As of December 31, 2025
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	2,461	2,672
Electronically recorded obligations - operating	1,570	1,922
Short-term borrowings	5,450	6,685
Current portion of long-term borrowings	3,064	2,920
Current portion of bonds payable	550	200
Lease liabilities	79	62
Income taxes payable	288	108
Provision for bonuses	468	261
Provision for product warranties	70	56
Accrued expenses	302	347
Advances received	206	339
Other	499	586
Total current liabilities	15,011	16,163
Non-current liabilities		
Bonds payable	2,100	2,100
Long-term borrowings	4,976	4,976
Lease liabilities	217	210
Deferred tax liabilities	77	37
Retirement benefit liability	1,498	1,491
Other	110	144
Total non-current liabilities	8,980	8,961
Total liabilities	23,992	25,124
<b>Net assets</b>		
Shareholders' equity		
Share capital	2,801	2,801
Capital surplus	1,961	1,980
Retained earnings	12,108	12,033
Treasury shares	(468)	(732)
Total shareholders' equity	16,403	16,083
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	95	169
Foreign currency translation adjustment	377	326
Remeasurements of defined benefit plans	1	0
Total accumulated other comprehensive income	474	496
Share acquisition rights	37	37
Non-controlling interests	177	-
Total net assets	17,093	16,617
Total liabilities and net assets	41,086	41,742

# Quarterly consolidated statement of income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	16,205	19,063
Cost of sales	11,650	13,711
Gross profit	4,554	5,352
Selling, general and administrative expenses		
Remuneration, salaries and allowances for directors (and other officers)	1,495	1,644
Provision for bonuses	26	89
Welfare expenses	70	62
Rent expenses	153	186
Outsourcing expenses	100	94
Research and development expenses	318	300
Depreciation	196	214
Other	1,433	1,594
Total selling, general and administrative expenses	3,793	4,186
Operating profit	761	1,166
Non-operating income		
Interest income	4	5
Dividend income	4	4
Foreign exchange gains	51	69
Gain on sale of investment securities	13	7
Rental income	10	9
Subsidy income	0	0
Compensation income	-	42
Other	42	23
Total non-operating income	127	163
Non-operating expenses		
Interest expenses	118	153
Loss on sale of investment securities	0	-
Share of loss of entities accounted for using equity method	6	3
Provision of allowance for doubtful accounts	86	-
Commission expenses etc	98	67
Total non-operating expenses	308	223
Ordinary profit	580	1,105
Extraordinary income		
Gain on sale of non-current assets	3	0
Other	0	0
Total extraordinary income	3	0
Extraordinary losses		
Loss on sale and retirement of non-current assets	4	40
Office relocation expenses	-	15
Other	0	-
Total extraordinary losses	4	55
Profit before income taxes	579	1,049
Income taxes - current	298	338
Income taxes - deferred	97	34
Total income taxes	395	372
Profit	184	676
Profit attributable to non-controlling interests	-	14
Profit attributable to owners of parent	184	662

# Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	184	676
Other comprehensive income		
Valuation difference on available-for-sale securities	33	74
Foreign currency translation adjustment	38	(51)
Remeasurements of defined benefit plans, net of tax	0	(0)
Total other comprehensive income	71	22
Comprehensive income	256	699
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	256	685
Comprehensive income attributable to non-controlling interests	-	14

(Notes on segment information, etc.)

Segment Information

I. The nine months of the previous fiscal year (April 1, 2024 to December 31, 2024)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Reportable segments			Total	Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note)2
	Semiconductor and Mechatronics	Medical care	Environment and Infrastructure			
Sales						
Revenues from external customers	6,993	4,054	5,157	16,205	-	16,205
Transactions with other segments	20	3	105	128	(128)	-
Total	7,013	4,057	5,262	16,333	(128)	16,205
Segment Profit	962	264	161	1,387	(626)	761

Note: 1. Segment profit adjustment of (626) million yen is the amount of company-wide revenue and company-wide expenses that are not allocated to each reporting segment.

2. Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

2. Changes to Reporting Segments, etc.

Not applicable.

3. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant impairment loss on fixed assets)

Not applicable.

(Significant fluctuations in the amount of goodwill)

Not applicable.

(Significant Negative Goodwill Accrual)

Not applicable.

II. The nine months of the current fiscal year (April 1, 2025 to December 31, 2025)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Reportable segments			Total	Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note)2
	Semiconductor and Mechatronics	Medical care	Environment and Infrastructure			
Sales						
Revenues from external customers	7,879	4,178	7,005	19,063	-	19,063
Transactions with other segments	13	9	25	48	(48)	-
Total	7,893	4,187	7,030	19,111	(48)	19,063
Segment Profit	1,134	178	495	1,809	(643)	1,166

Note: 1. Adjusted segment profit of (643) million yen is the amount of company-wide revenue and company-wide expenses that are not allocated to each reporting segment.

2. Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

2. Changes to Reporting Segments, etc.

Since the first quarter of the fiscal year, we have been reviewing the segment constituent companies in consideration of market changes and business affinity within the segment. YAC Systems Singapore Pte Ltd., which was previously classified as "Semiconductor and Mechatronics-related Business," has been changed to "Medical and Healthcare-related Business," and JE International Co., Ltd. and its subsidiary GD Tech Co., Ltd., which had been classified as "Semiconductor and Mechatronics-related Business," have been changed to "Environmental and Social Infrastructure-related Business."

In addition, in order to more appropriately evaluate the performance of each reporting segment, we have reviewed the treatment of expenses related to administrative divisions that are not attributable to each reporting segment, and have changed the method of disclosing some of the expenses allocated to each reporting segment as expenses related to administrative divisions that are not attributable to each reporting segment and including them in the "adjustment amount."

Segment information for the nine months of the previous fiscal year is based on the calculation method for the profit or loss of the segment after the change.

3. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant impairment loss on fixed assets)

Not applicable.

(Significant fluctuations in the amount of goodwill)

In the environmental and social infrastructure-related business, goodwill was generated as a result of the acquisition of additional shares of TT Holdings Corporation, making it a wholly owned subsidiary. The increase in goodwill as a result of this event was 335 million yen in the nine months of the current fiscal year.

(Significant Negative Goodwill Accrual)

Not applicable.