

May 13, 2026

## Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)

Company name: Y.A.C. HOLDINGS CO., LTD.  
 Listing: Tokyo Stock Exchange  
 Securities code: 6298  
 URL: <https://www.yac.co.jp>  
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 Scheduled date of annual general meeting of shareholders: June 29, 2026  
 Scheduled date to commence dividend payments: July 16, 2026  
 Scheduled date to file annual securities report: June 29, 2026  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: Yes (for institutional investors and analysts)

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

### 1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

#### (1) Consolidated operating results

(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	%
Fiscal year ended								
March 31, 2026	26,460	14.8	1,319	(2.6)	1,221	8.6	1,326	137.1
March 31, 2025	23,041	(14.1)	1,354	(32.5)	1,124	(45.8)	559	(60.5)

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥1,531 million [146.3%]  
 For the fiscal year ended March 31, 2025: ¥621 million [(64.5)%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2026	72.43	72.02	7.8	2.9	5.0
March 31, 2025	30.39	30.22	3.3	2.6	5.9

Reference: Share of profit (loss) of entities accounted for using equity method  
 For the fiscal year ended March 31, 2026: ¥(3) million  
 For the fiscal year ended March 31, 2025: ¥(0) million

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	43,793	16,976	38.7	953.87
March 31, 2025	41,086	17,093	41.1	916.36

Reference: Equity  
 As of March 31, 2026: ¥16,933 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.  
 "Net assets per share" is calculated on the assumption that the said share split was conducted at the beginning of the previous fiscal year.

#### (3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	3,070	(2,028)	494	8,653
March 31, 2025	2,670	(1,077)	(2,069)	7,094

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, "net income per share" and "net income per share adjusted for potential shares" are calculated.

## 2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	-	35.00	-	20.00	55.00	690	123.4	4.0
Fiscal year ended March 31, 2026	-	20.00	-	20.00	40.00	724	55.2	4.2
Fiscal year ending March 31, 2027 (Forecast)		22.00		23.00	45.00		39.9	

Note: 1. Revision from the most recently published dividend forecast: 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. The year-end dividend per share at the end of the fiscal year ending March 31, 2025, and the annual dividend will be 75.00 yen, respectively, at the end of the fiscal year ending March 31, 2025, excluding the stock split.

3. The fiscal year ending March 31, 2027 (Forecast) is described after the stock split.

## 3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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, 2027	35,000	32.3	3,300	150.0	3,000	145.6	2,000	50.8	112.66

Note: On January 1, 2025, the Company conducted a share split at a ratio of 2 shares per share of common shares. "Net income attributable to owners of parent" and "Net income per share" in the consolidated earnings forecast for the fiscal year ending March 31, 2027 are described after the stock split.

\* **Notes**

- (1) Significant changes in the scope of consolidation during the period: Yes  
Newly included: 2 companies (Sanwa Electric Instruments Co., Ltd., Sanwa Tesmex Co., Ltd.)
- (2) 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
- (3) Number of issued shares (common shares)

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

As of March 31, 2026	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 March 31, 2026	1,765,708 shares
As of March 31, 2025	1,099,608 shares

- (iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	18,307,673 shares
Fiscal year ended March 31, 2025	18,404,027 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 number of shares outstanding at the end of the period (including treasury shares), the number of treasury shares at the end of the fiscal year, and the average number of shares during the period are calculated.

\* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

\* 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. Please refer to “(3) Future outlook” of “1. Overview of Operating Results and Others” on page 3 of the attached materials for the conditions that form the assumptions for the forecasts of financial results and cautions concerning the use thereof.

(Method of accessing supplementary material on financial results)

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

(How to obtain financial results briefing materials and financial results briefing materials)

The Company plans to hold an earnings briefing for institutional investors and analysts on May 21, 2026. Financial results briefing materials, transcripts of financial results briefings, and video information will be posted on the Company's website promptly after the meeting.

# Consolidated balance sheet

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
<b>Assets</b>		
<b>Current assets</b>		
Cash and deposits	7,182	8,746
Notes and accounts receivable - trade	8,294	8,081
Electronically recorded monetary claims - operating	1,094	671
Merchandise and finished goods	1,303	1,499
Work in process	8,327	7,606
Raw materials and supplies	2,641	2,338
Other	1,020	756
Allowance for doubtful accounts	(104)	(90)
<b>Total current assets</b>	<b>29,760</b>	<b>29,609</b>
<b>Non-current assets</b>		
<b>Property, plant and equipment</b>		
Buildings and structures	5,620	5,942
Accumulated depreciation	(3,720)	(4,125)
Buildings and structures, net	1,900	1,816
Machinery, equipment and vehicles	2,886	3,083
Accumulated depreciation	(2,330)	(2,504)
Machinery, equipment and vehicles, net	555	579
Tools, furniture and fixtures	4,378	4,592
Accumulated depreciation	(3,877)	(4,135)
Tools, furniture and fixtures, net	500	456
Land	4,025	5,667
Leased assets	453	438
Accumulated depreciation	(266)	(284)
Leased assets, net	186	154
Construction in progress	98	210
<b>Total property, plant and equipment</b>	<b>7,266</b>	<b>8,884</b>
<b>Intangible assets</b>		
Goodwill	420	612
Software	58	118
Leased assets	93	87
Other	265	197
<b>Total intangible assets</b>	<b>838</b>	<b>1,016</b>
<b>Investments and other assets</b>		
Investment securities	2,313	3,007
Long-term loans receivable	4	2
Deferred tax assets	615	623
Long term debit asset	249	249
Other	309	671
Allowance for doubtful accounts	(271)	(271)
<b>Total investments and other assets</b>	<b>3,221</b>	<b>4,283</b>
<b>Total non-current assets</b>	<b>11,325</b>	<b>14,184</b>
<b>Total assets</b>	<b>41,086</b>	<b>43,793</b>

	As of March 31, 2025	As of March 31, 2026
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	2,461	2,108
Electronically recorded obligations - operating	1,570	1,109
Short-term borrowings	5,450	7,179
Current portion of long-term borrowings	3,064	2,904
Current portion of bonds payable	550	-
Lease liabilities	79	76
Income taxes payable	288	330
Provision for bonuses	468	539
Provision for product warranties	70	65
Accrued expenses	302	309
Advances received	206	490
Other	499	528
<b>Total current liabilities</b>	<b>15,011</b>	<b>15,643</b>
Non-current liabilities		
Bonds payable	2,100	2,100
Long-term borrowings	4,976	6,576
Lease liabilities	217	179
Deferred tax liabilities	77	655
Retirement benefit liability	1,498	1,509
Other	110	152
<b>Total non-current liabilities</b>	<b>8,980</b>	<b>11,173</b>
<b>Total liabilities</b>	<b>23,992</b>	<b>26,816</b>
<b>Net assets</b>		
Shareholders' equity		
Share capital	2,801	2,801
Capital surplus	1,961	1,980
Retained earnings	12,108	12,697
Treasury shares	(468)	(1,211)
<b>Total shareholders' equity</b>	<b>16,403</b>	<b>16,267</b>
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	95	239
Foreign currency translation adjustment	377	417
Remeasurements of defined benefit plans	1	8
<b>Total accumulated other comprehensive income</b>	<b>474</b>	<b>665</b>
Share acquisition rights	37	37
Non-controlling interests	177	5
<b>Total net assets</b>	<b>17,093</b>	<b>16,976</b>
<b>Total liabilities and net assets</b>	<b>41,086</b>	<b>43,793</b>

## Consolidated statement of income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	23,041	26,460
Cost of sales	16,485	19,451
Gross profit	6,556	7,009
Selling, general and administrative expenses		
Directors' employee wages	2,034	2,207
Provision for bonuses	100	165
Welfare expenses	88	79
Rent expenses	210	256
Outsourcing expenses	181	119
Research and development expenses	425	411
Depreciation	272	287
Other	1,888	2,160
Total selling, general and administrative expenses	5,201	5,689
Operating profit	1,354	1,319
Non-operating income		
Interest income	8	11
Dividend income	5	5
Foreign exchange gains	-	159
Gain on valuation of investment securities	10	7
Rental income	13	11
Subsidy income	1	0
Compensation income	-	42
Share of profit of entities accounted for using equity method	46	-
Other	59	39
Total non-operating income	144	276
Non-operating expenses		
Interest expenses	154	211
Foreign exchange losses	25	-
Bond issuance costs	2	-
Share of loss of entities accounted for using equity method	0	3
Provision of allowance for doubtful accounts	86	-
Commission expenses etc	107	160
Total non-operating expenses	375	375
Ordinary profit	1,124	1,221

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Extraordinary income		
Gain on sale of non-current assets	4	0
Gain on bargain purchase	68	935
Other	0	0
Total extraordinary income	73	936
Extraordinary losses		
Loss on sale and retirement of non-current assets	4	40
Loss on liquidation of business	18	-
Office relocation expenses	-	15
Loss on abandonment of inventories	-	194
System Failure Losses	-	67
Other	2	3
Total extraordinary losses	25	321
Profit before income taxes	1,172	1,836
Income taxes - current	540	555
Income taxes - deferred	62	(59)
Total income taxes	602	495
Profit	569	1,340
Profit attributable to non-controlling interests	10	14
Profit attributable to owners of parent	559	1,326

## Consolidated statement of comprehensive income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	569	1,340
Other comprehensive income		
Valuation difference on available-for-sale securities	(58)	143
Foreign currency translation adjustment	107	40
Remeasurements of defined benefit plans, net of tax	2	7
Total other comprehensive income	52	191
Comprehensive income	621	1,531
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	611	1,517
Comprehensive income attributable to non-controlling interests	10	14

## Consolidated statement of changes in equity

Fiscal year ended March 31, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	2,801	3,697	10,516	(484)	16,530
Changes during period					
Transfer from Capital surplus to Retained earnings		(1,765)	1,765		-
Dividends of surplus			(689)		(689)
Profit (loss) attributable to owners of parent			559		559
Purchase of treasury shares					
Disposal of treasury shares		29		16	46
Increase or decrease due to change in Accounting period of consolidated subsidiaries			(42)		(42)
Net changes in items other than shareholders' equity					
Total changes during period	-	(1,735)	1,592	16	(126)
Balance at end of period	2,801	1,961	12,108	(468)	16,403

	Accumulated other comprehensive income				Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income			
Balance at beginning of period	153	269	(1)	421	37	-	16,989
Changes during period							
Transfer from Capital surplus to Retained earnings							-
Dividends of surplus							(689)
Profit (loss) attributable to owners of parent							559
Purchase of treasury shares							
Disposal of treasury shares							46
Increase or decrease due to change in Accounting period of consolidated subsidiaries							(42)
Net changes in items other than shareholders' equity	(58)	107	2	52		177	230
Total changes during period	(58)	107	2	52	-	177	103
Balance at end of period	95	377	1	474	37	177	17,093

## Consolidated statement of changes in equity

Fiscal year ended March 31, 2026

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	2,801	1,961	12,108	(468)	16,403
Changes during period					
Transfer from Capital surplus to Retained earnings					
Dividends of surplus			(737)		(737)
Profit (loss) attributable to owners of parent			1,326		1,326
Purchase of treasury shares				(764)	(764)
Disposal of treasury shares		18		21	40
Increase or decrease due to change in Accounting period of consolidated subsidiaries					

Net changes in items other than shareholders' equity					
Total changes during period	-	18	588	(743)	(135)
Balance at end of period	2,801	1,980	12,697	(1,211)	16,267

	Accumulated other comprehensive income				Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income			
Balance at beginning of period	95	377	1	474	37	177	17,093
Changes during period							
Transfer from Capital surplus to Retained earnings							
Dividends of surplus							(737)
Profit (loss) attributable to owners of parent							1,326
Purchase of treasury shares							(764)
Disposal of treasury shares							40
Increase or decrease due to change in Accounting period of consolidated subsidiaries							
Net changes in items other than shareholders' equity	143	40	7	191		(172)	19
Total changes during period	143	40	7	191	-	(172)	(116)
Balance at end of period	239	417	8	665	37	5	16,976

## Consolidated statement of cash flows

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	1,172	1,836
Depreciation	685	670
Amortization of goodwill	-	144
Increase (decrease) in allowance for doubtful accounts	(18)	(16)
Increase (decrease) in retirement benefit liability	(83)	(30)
Increase (decrease) in provision for loss on business liquidation	(2)	-
Interest and dividend income	(13)	(16)
Interest expenses	154	211
Share of loss (profit) of entities accounted for using equity method	0	3
Foreign exchange losses (gains)	(15)	(35)
Loss (gain) on sale and retirement of non-current assets	0	39
Gain on bargain purchase	(68)	(935)
Decrease (increase) in trade receivables	4,331	861
Increase (decrease) in advances received	(46)	276
Decrease (increase) in inventories	(749)	1,554
Increase (decrease) in trade payables	(1,389)	(923)
Decrease (increase) in consumption taxes refund receivable	(255)	116
Other, net	(24)	28
Subtotal	3,676	3,784
Interest and dividends received	13	19
Interest paid	(156)	(212)
Income taxes paid	(952)	(589)
Income taxes refund	88	67
Net cash provided by (used in) operating activities	2,670	3,070

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from investing activities		
Payments into time deposits	(127)	(333)
Proceeds from withdrawal of time deposits	107	87
Purchase of property, plant and equipment	(257)	(435)
Proceeds from sale of property, plant and equipment	27	7
Purchase of intangible assets	(26)	(36)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(43)	(888)
Purchase of investment securities	(773)	(442)
Proceeds from sale of investment securities	16	8
Loan advances	(3)	(2)
Proceeds from collection of loans receivable	4	4
Purchase of insurance funds	(1)	-
Net cash provided by (used in) investing activities	(1,077)	(2,028)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	625	1,729
Proceeds from long-term borrowings	1,300	4,808
Repayments of long-term borrowings	(3,240)	(3,392)
Proceeds from issuance of bonds	100	-
Redemption of bonds	-	(550)
Dividends paid	(689)	(737)
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	-	(528)
Purchase of treasury shares	-	(764)
Other, net	(165)	(71)
Net cash provided by (used in) financing activities	(2,069)	494
Effect of exchange rate change on cash and cash equivalents	72	22
Net increase (decrease) in cash and cash equivalents	(404)	1,558
Cash and cash equivalents at beginning of period	7,558	7,094
Due to change in accounting period of consolidated subsidiaries net increase (decrease) in cash and cash equivalents at beginning of period	(58)	-
Cash and cash equivalents at end of period	7,094	8,653

(Notes on segment information, etc.)

Segment Information

1. Overview of Reporting Segments

The Group's reporting segments are those of the Company's constituent units for which segregated financial information is available and are subject to periodic review by the Board of Directors in order to determine the allocation of management resources and evaluate business performance.

The Company is comprised of segments by product and service based on operating companies, and the three reporting segments are "Semiconductors and Mechatronics," "Medical and Healthcare," and "Environmental and Social Infrastructure."

"Semiconductors and Mechatronics" is engaged in the manufacture, sales, and service of products such as hard disks, semiconductors, solar cells, laser processes, precision cutting, and FPC and semiconductor-related inspection equipment. "Medical and healthcare-related" deals with the manufacture, sale and service of medical devices. "Environmental and Social Infrastructure" is engaged in the manufacture, sale, and service of products such as cleaning and finishing equipment, automatic packaging machines, dry etching equipment for flat panel manufacturing, precision heat treatment, industrial instruments, and control communications.

(Matters Concerning Changes in Reporting Segments, etc.)

From the current consolidated accounting period, 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 previous fiscal year is shown in numerical values that have been reclassified into the changed segment categories.

2. Method of calculating the amount of sales, profits, assets, liabilities and other items for each reporting segment

The method of accounting for the reported business segments is generally the same as described in the "Fundamental Important Matters for the Preparation of Consolidated Financial Statements".

Profit in the reporting segment is a figure based on operating income.

Segment sales are based on third-party transaction prices.

3. Information on the amount of sales, profits, assets, liabilities and other items for each reporting segment

The previous fiscal year (April 1, 2024 to March 31, 2025)

(Millions of yen)

	Reportable segments			Total	Adjustment amount (Note) 1	Amount recorded in consolidated financial statements (Note)2
	Semiconductor and Mechatronics	Medical care	Environment and Infrastructure			
Sales						
Revenues from external customers	9,761	5,244	8,036	23,041	-	23,041
Transactions with other segments	33	2	224	260	(260)	-
Total	9,794	5,247	8,260	23,301	(260)	23,041
Segment Profit	1,395	346	475	2,217	(862)	1,354
Segment Assets	11,110	4,960	20,438	36,509	4,576	41,086
Other items						
Depreciation	329	65	261	656	28	685
Amortization of goodwill	-	-	84	84	-	84
Increase in property, plant and equipment and intangible assets	637	56	78	772	10	782

Note: 1. (1) Adjusted segment profit of (862) million yen is the amount of company-wide revenue and company-wide expenses that are not allocated to each reporting segment.

(2) The main breakdown of the 4,576 million yen adjusted in segment assets is the surplus funds under management (cash and deposits and marketable securities) of the parent company and consolidated subsidiaries and assets related to the administrative division.

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

The current fiscal year (April 1, 2025 to March 31, 2026)

(Millions of yen)

	Reportable segments			Total	Adjustment amount (Note) 1	Amount recorded in consolidated financial statements (Note)2
	Semiconductor and Mechatronics	Medical care	Environment and Infrastructure			
Sales						
Revenues from external customers	10,493	5,508	10,459	26,460	-	26,460
Transactions with other segments	64	11	58	134	(134)	-
Total	10,557	5,519	10,517	26,595	(134)	26,460
Segment Profit	1,435	62	721	2,218	(899)	1,319
Segment Assets	11,616	4,497	22,303	38,417	5,375	43,793
Other items						
Depreciation	298	75	274	647	22	670
Amortization of goodwill	-	-	144	144	-	144
Increase in property, plant and equipment and intangible assets	403	23	222	649	5	655

Note: 1. (1) Segment profit adjustment of (899) million yen is the company-wide revenue and company-wide expenses that are not allocated to each reporting segment.

(2) The main breakdown of the 5,375 million yen adjusted in segment assets is the surplus funds under management (cash and deposits and marketable securities) of the parent company and consolidated subsidiaries and assets related to the administrative division.

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