

Fiscal Year Ended March 31, 2026

SUPPLEMENTARY MATERIALS FINANCIAL RESULTS

MAY 13, 2026

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

Zip code (6298) TSE Prime
<https://www.yac.co.jp>


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▲ Notice of Publication of Analyst Report by Shared Research Inc.

Y.A.C. Holdings Co., Ltd. announces that an analyst report prepared by Shared Research Inc. (hereinafter referred to as “Shared Research”) has been published , as detailed below. Although this report was commissioned by our company, it has been prepared with an emphasis on neutrality, based on independent research and analysis conducted from a third-party perspective. The purpose of this report is to help investors gain a deeper understanding of our company and to serve as a reference for their investment decisions. We encourage you to review the report.



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▲ 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. Orders received increased significantly and show an even larger increase when including major preliminary orders (See Sections 3-2 and 3-3)

- i. Orders received increased by ¥2,927 million year on year (+12.4%).
- ii. When including major preliminary orders, orders received increased by ¥5,873 million year on year (+22.9%) on a comparable basis.

Note: "Preliminary orders" refer to written indications of intent to place an order from customers by the end of March.

2. Order Backlog remained at the same level as the previous year, but shows a significant increase when including major preliminary orders (See Sections 3-4 and 3-5)

- i. The order backlog increased by ¥101 million year on year (+0.6%), remaining at the same level as the previous year.
- ii. When including major preliminary orders, the backlog increased by ¥3,046 million year on year (+15.1%) on a comparable basis.

3. Net sales increased by ¥3.4 billion year on year (See Sections 2 and 3-1)

- i. Net sales in both "Semiconductor and Mechatronics" and "Environment and Social Infrastructure" segments exceeded ¥10 billion.
- ii. Sales of electronic component taping machines, carrier tapes, semiconductor-related clean conveyors, annealing equipment, power-related systems, and optical measurement equipment performed strongly.

4. Operating profit remained at approximately the same level as the previous year

(See Sections 2)

- i. Operating profit decreased slightly by ¥34 million year on year.
- ii. Although net sales increased, the gross profit margin declined by 2.0 percentage points year on year, resulting in operating profit remaining at approximately the same level as the previous year.

5. Ordinary profit increased slightly, while net profit rose significantly (See Sections 2)

- i. Ordinary profit increased by ¥97 million year on year.

This was mainly due to factors such as: Foreign exchange gains: +¥184 million, Reversal of allowance for doubtful accounts: +¥86 million, Increase in miscellaneous losses: -¥54 million, Increase in interest expenses: -¥47 million, Decrease in miscellaneous income: -¥24 million

- ii. Net profit increased by ¥766 million year on year.

This was mainly due to: Gain on negative goodwill arising from the M&A of Sanwa Electric Instrument Co., Ltd.: +¥866 million, Expenses related to responding to a ransomware incident at a group company: -¥67 million

6. A dividend increase of ¥5 per share is planned (See Sections 8-2)

- i. The annual dividend per share is planned to be increased by ¥5 from the FY2025 level (with the year-end dividend being a forecast), rising from ¥40 to ¥45 per share for the year (¥22 for the interim dividend and ¥23 for the year-end dividend).

2. Business Results of Full Year FY 3/2026



(¥ millions, unless otherwise stated)

| | FY 3/2025 | FY 3/2026 | Year on Year Increase/Decrease | Year on Year Change Rate |
|--|----------------|----------------|-----------------------------------|-----------------------------|
| Net Sales | 23,041 | 26,460 | 3,419 | 14.8% |
| Gross profit (Gross Profit Margin) | 6,556 28.5% | 7,009 26.5% | 452 | 6.9% |
| Operating profit (Operating Profit Margin) | 1,354 5.9% | 1,319 5.0% | (34) | (2.6%) |
| Ordinary profit | 1,124 | 1,221 | 97 | 8.6% |
| Profit attributable to owners of the parent | 559 | 1,326 | 766 | 137.1% |
| Basic earnings per share (yen) | ¥30.39 | ¥72.43 | ¥42.04 | 138.3% |

3-i. Sales and Profits by Business Segment



- The figures for the previous fiscal year have been adjusted to align with the new segment structure introduced from the fiscal year ended March 2026.

(¥ millions, unless otherwise stated)

| Business Segment | | FY 3/2025 | FY 3/2026 | Year on Year Increase/Decrease | Year on Year Change Rate | Notes |
|---|--------|-----------|-----------|-----------------------------------|-----------------------------|--|
| Semiconductor & Mechatronics | Sales | 9,761 | 10,493 | 731 | 7.5% | Sales of electronic component taping machines, carrier tapes, and semiconductor-related clean conveyors continued to perform strongly. |
| | Profit | 1,395 | 1,435 | 39 | 2.8% | |
| Medical & Health Care | Sales | 5,244 | 5,508 | 264 | 5.0% | Profit declined due to increased costs associated with the transition to the new model of dialysis machines and the slower-than-expected penetration of the hair-based diagnostics business. |
| | Profit | 346 | 62 | (284) | (82.1%) | |
| Environment & Social Infrastructure | Sales | 8,036 | 10,459 | 2,422 | 30.1% | Sales of annealing equipment, power-related systems, and optical measurement equipment continued to perform strongly. |
| | Profit | 475 | 721 | 246 | 51.9% | |
| HD and Others | Profit | (862) | (899) | (36) | — | |
| Total | Sales | 23,041 | 26,460 | 3,419 | 14.8% | |
| | Profit | 1,354 | 1,319 | (34) | (2.6%) | |

3-ii. Orders Received by Business Segment



- Since both the current fiscal year and the previous fiscal year included major preliminary orders, the order backlog including such preliminary orders is presented as a reference value
- The figures for the previous fiscal year have been adjusted to align with the new segment structure introduced from the fiscal year ended March 2026.

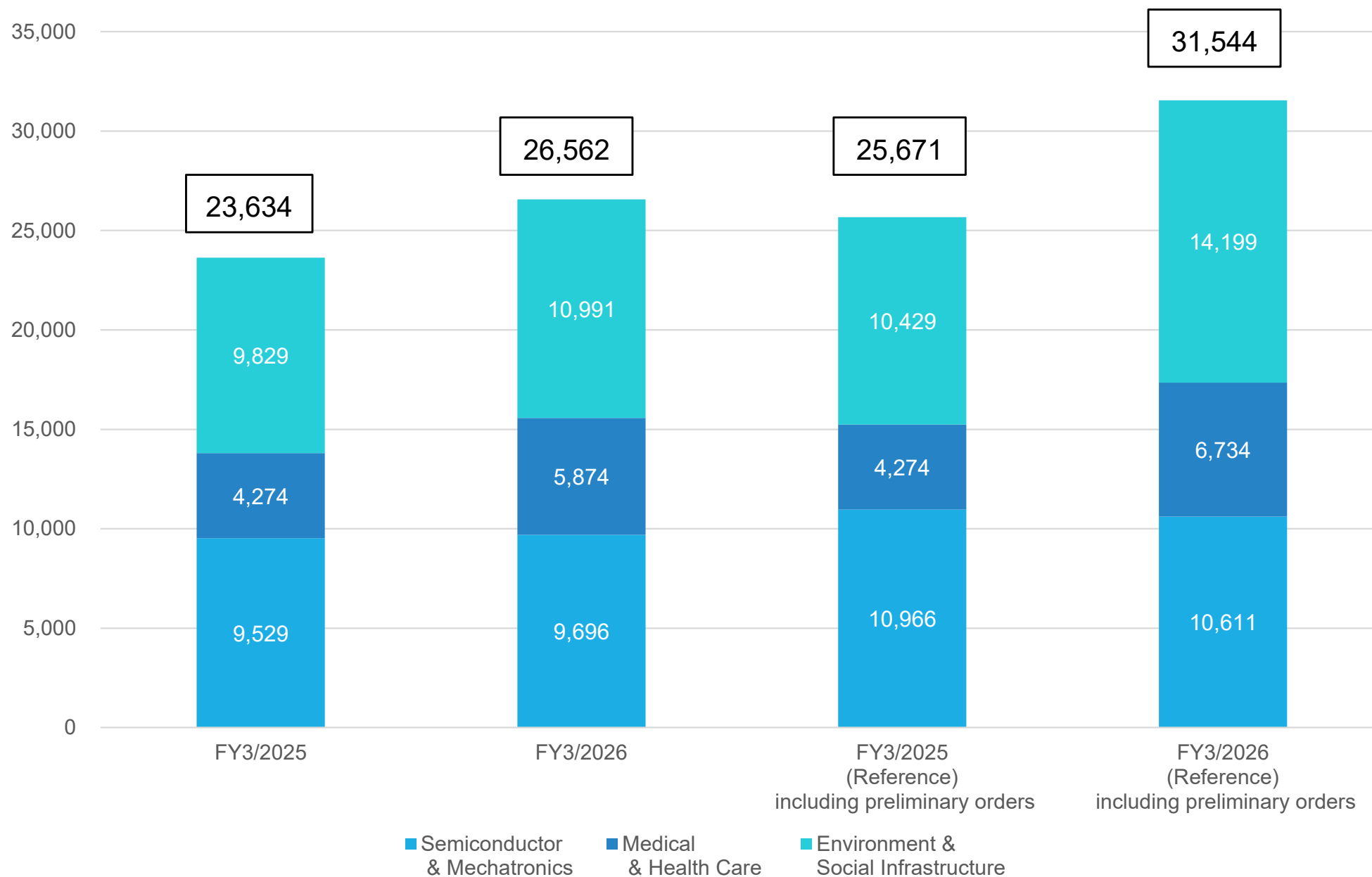
(¥ millions, unless otherwise stated)

| Business Segment | | FY 3/2025 | FY 3/2026 | Year on Year Increase/Decrease | Year on Year Change Rate |
|-------------------------------------|--|-----------|-----------|--------------------------------|--------------------------|
| Semiconductor & Mechatronics | Order received | 9,529 | 9,696 | 166 | 1.7% |
| | (Reference) including preliminary orders | 10,966 | 10,611 | (355) | (3.2%) |
| Medical & Health Care | Order received | 4,274 | 5,874 | 1,599 | 37.4% |
| | (Reference) including preliminary orders | 4,274 | 6,734 | 2,459 | 57.5% |
| Environment & Social Infrastructure | Order received | 9,829 | 10,991 | 1,161 | 11.8% |
| | (Reference) including preliminary orders | 10,429 | 14,199 | 3,769 | 36.1% |
| Total | Order received | 23,634 | 26,562 | 2,927 | 12.4% |
| | (Reference) including preliminary orders | 25,671 | 31,544 | 5,873 | 22.9% |

3-iii. Orders Received by Business Segment - Year-on-Year Comparison



(¥ millions)



3-iv. Order Backlog by Business Segment



- Since both the current fiscal year and the previous fiscal year included major preliminary orders, the order backlog including such preliminary orders is presented as a reference value
- The figures for the previous fiscal year have been adjusted to align with the new segment structure introduced from the fiscal year ended March 2026.

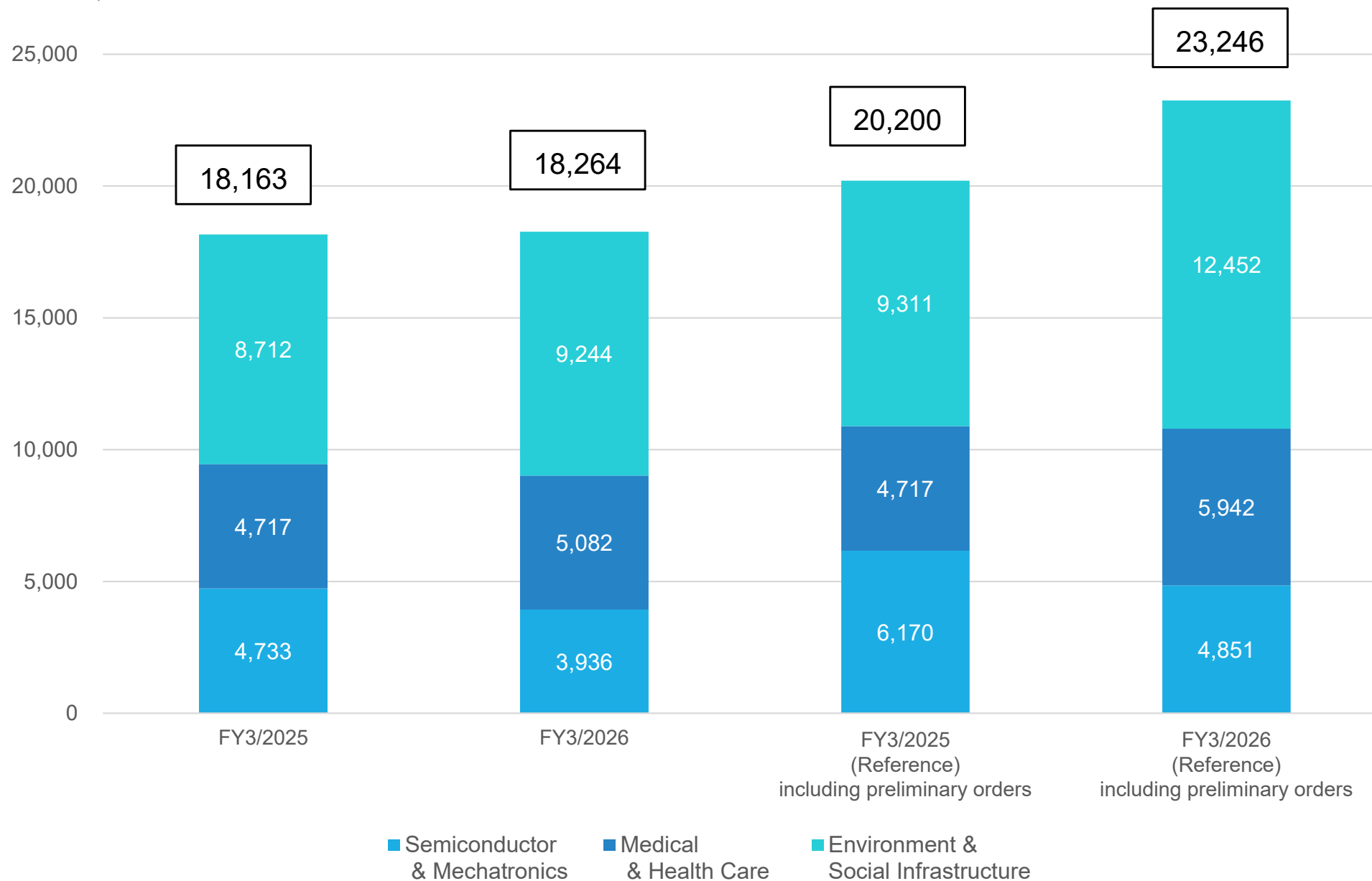
(¥ millions, unless otherwise stated)

| Business Segment | | FY 3/2025 | FY 3/2026 | Year on Year Change | Year on Year Change Rate |
|-------------------------------------|--|-----------|-----------|---------------------|--------------------------|
| Semiconductor & Mechatronics | Backlog | 4,733 | 3,936 | (796) | (16.8%) |
| | (Reference) including preliminary orders | 6,170 | 4,851 | (1,319) | (21.4%) |
| Medical & Health Care | Backlog | 4,717 | 5,082 | 365 | 7.7% |
| | (Reference) including preliminary orders | 4,717 | 5,942 | 1,225 | 26.0% |
| Environment & Social Infrastructure | Backlog | 8,712 | 9,244 | 532 | 6.1% |
| | (Reference) including preliminary orders | 9,311 | 12,452 | 3,140 | 33.7% |
| Total | Backlog | 18,163 | 18,264 | 101 | 0.6% |
| | (Reference) including preliminary orders | 20,200 | 23,246 | 3,046 | 15.1% |

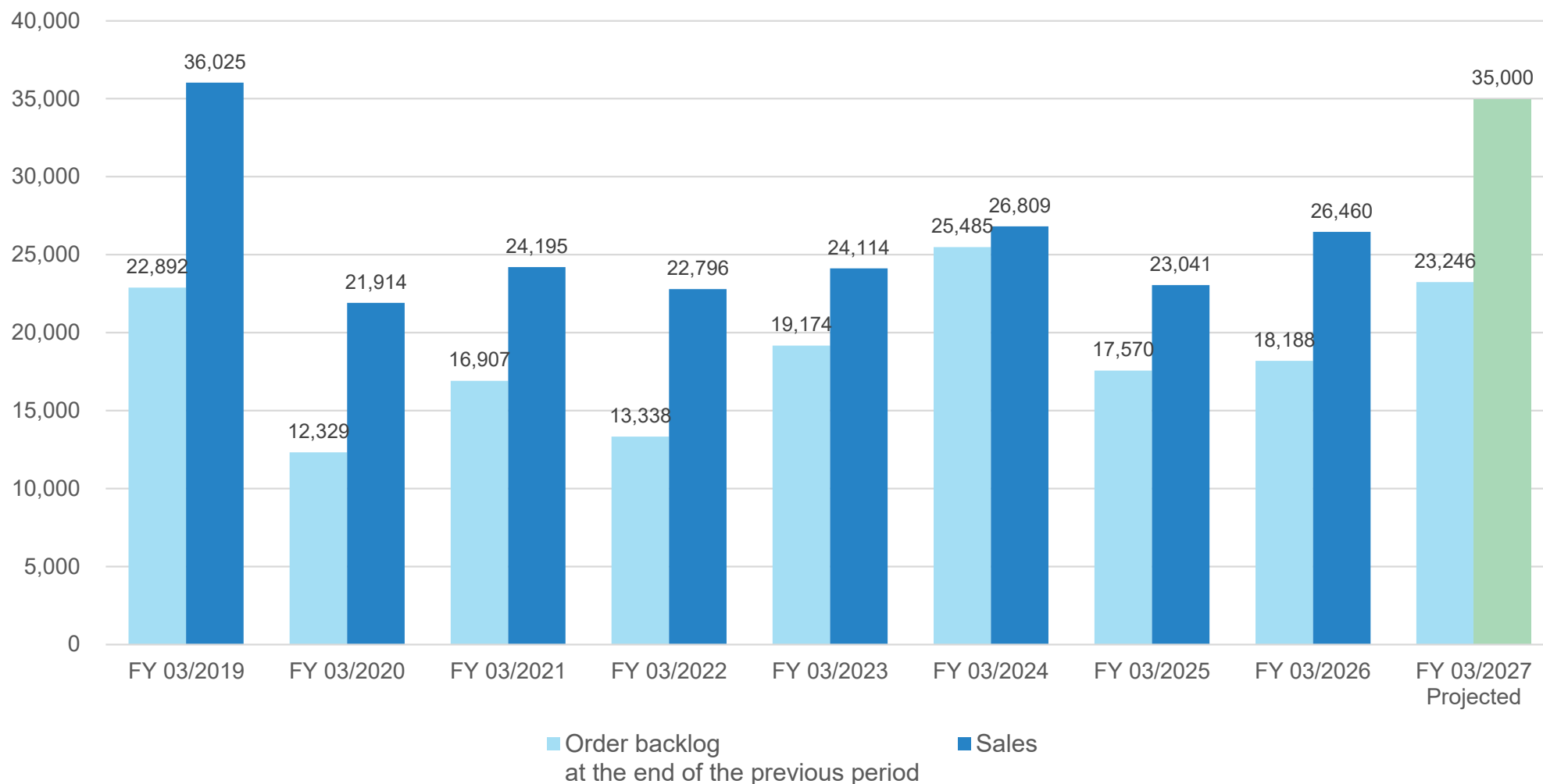
3-v. Order Backlog by Business Segment - Year-on-Year Comparison



(¥ millions)



3-vi. Net Sales and Order Backlog by Fiscal Year



Sales to Order Backlog Ratio

| FY 03/2019 | FY 03/2020 | FY 03/2021 | FY 03/2022 | FY 03/2023 | FY 03/2024 | FY 03/2025 | FY 03/2026 | FY 03/2027 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1.57 | 1.78 | 1.43 | 1.71 | 1.26 | 1.05 | 1.31 | 1.45 | 1.51 |

It represents the multiple by which the current fiscal year's net sales exceed the order backlog at the end of the previous fiscal year.

4. Outline of Balance Sheet



<Assets>

(¥ millions)

| | Full Year FY 3/2025 | Full Year FY 3/2026 | Amount Change | Notes |
|----------------------------------|---------------------|---------------------|---------------|--|
| Cash & deposits | 7,182 | 8,746 | 1,563 | |
| Trade note & accounts receivable | 9,389 | 8,752 | (637) | |
| Inventories | 12,271 | 11,445 | (826) | Decrease in raw materials and work in progress |
| Other current assets | 916 | 665 | (250) | |
| Non-current asset | 11,325 | 14,184 | 2,858 | Growth through M&A |
| Total Assets | 41,086 | 43,793 | 2,707 | |

< Liabilities & Net Assets >

(¥ millions)

| | Full Year FY 3/2025 | Full Year FY 3/2026 | Amount Change | Notes |
|---|---------------------|---------------------|---------------|--|
| Notes & account payable | 4,032 | 3,218 | (813) | Decrease in notes payable and accounts payable |
| Other current liabilities | 10,929 | 12,424 | 1,495 | Increase in short-term borrowings |
| Fixed liabilities | 9,030 | 11,173 | 2,143 | Increase in Long-Term Debt |
| Net assets | 17,093 | 16,976 | (116) | |
| Total liabilities & net assets | 41,086 | 43,793 | 2,707 | |

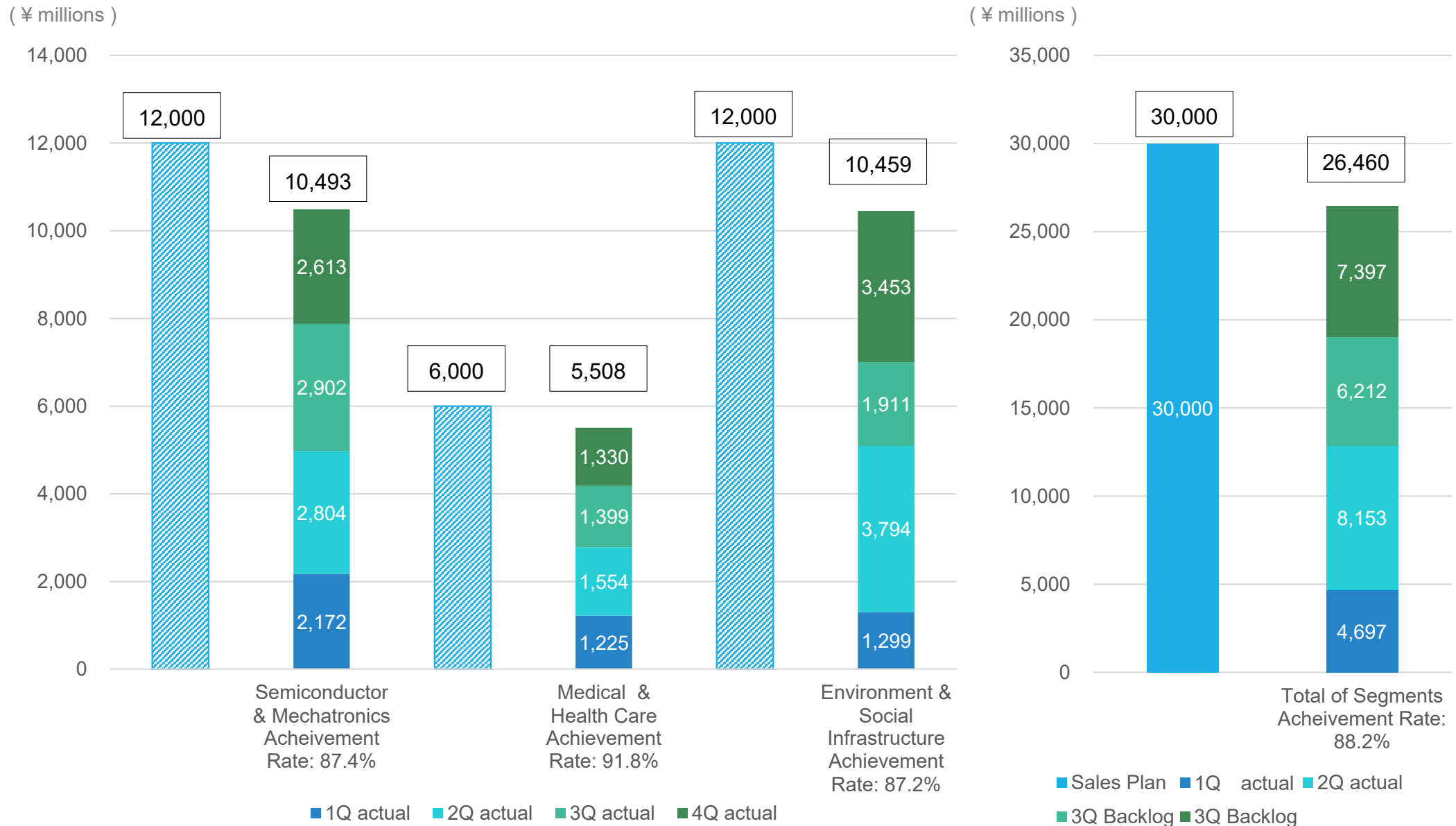
5. Outline of Cash Flow



(¥ millions)

| | Full Year FY 3/2025 | Full Year FY 3/2026 | Change |
|--|---------------------|---------------------|--------|
| Cash Flow from Operating Activities | 2,670 | 3,070 | 399 |
| Cash Flow from Investing Activities | (1,077) | (2,028) | (951) |
| Cash Flow from Financing Activities | (2,069) | 494 | 2,563 |
| Cash and cash equivalents Balance at the end of the period | 7,094 | 8,653 | 1,558 |

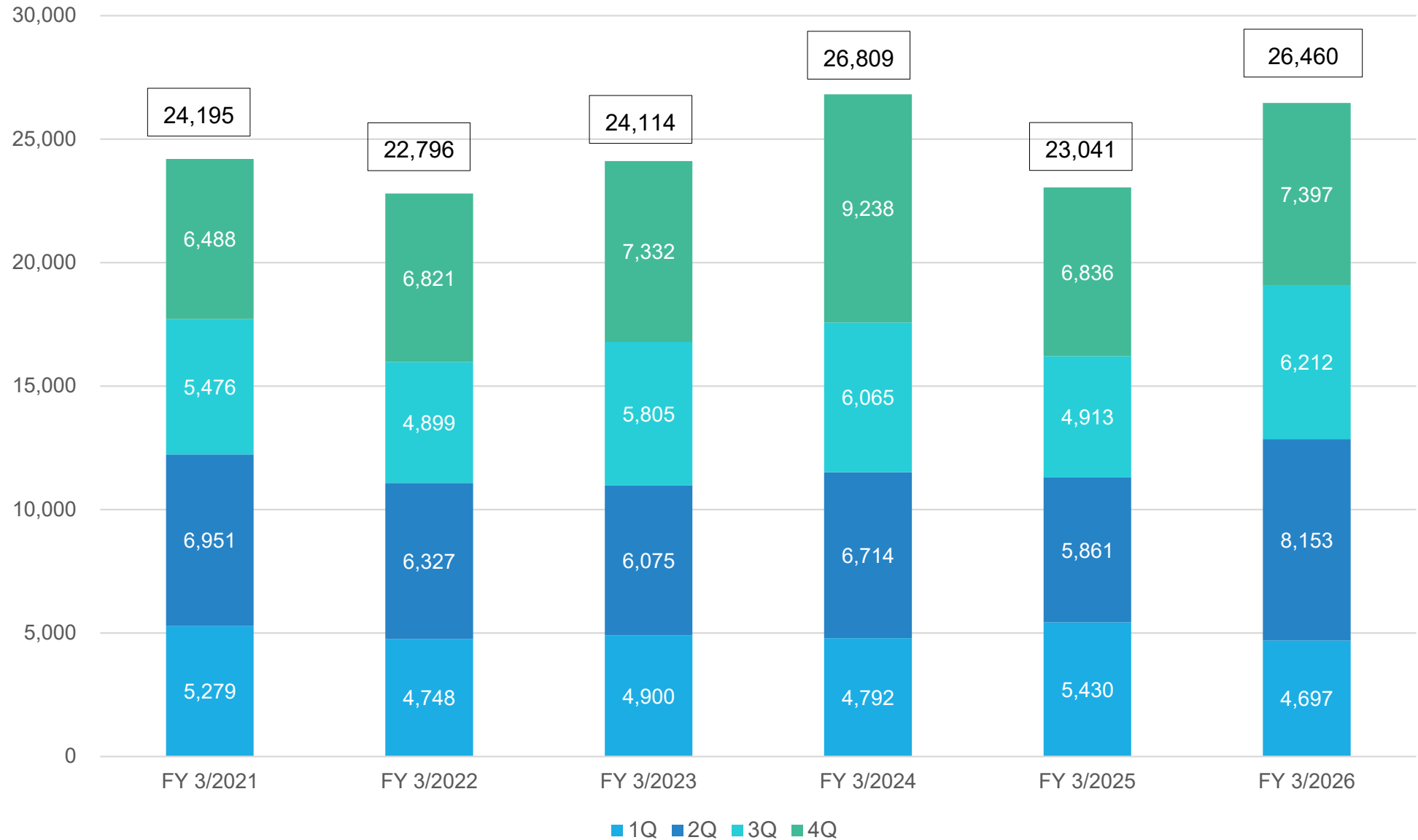
6. Progress of Sales Plan for Fiscal Year Ended March 2026



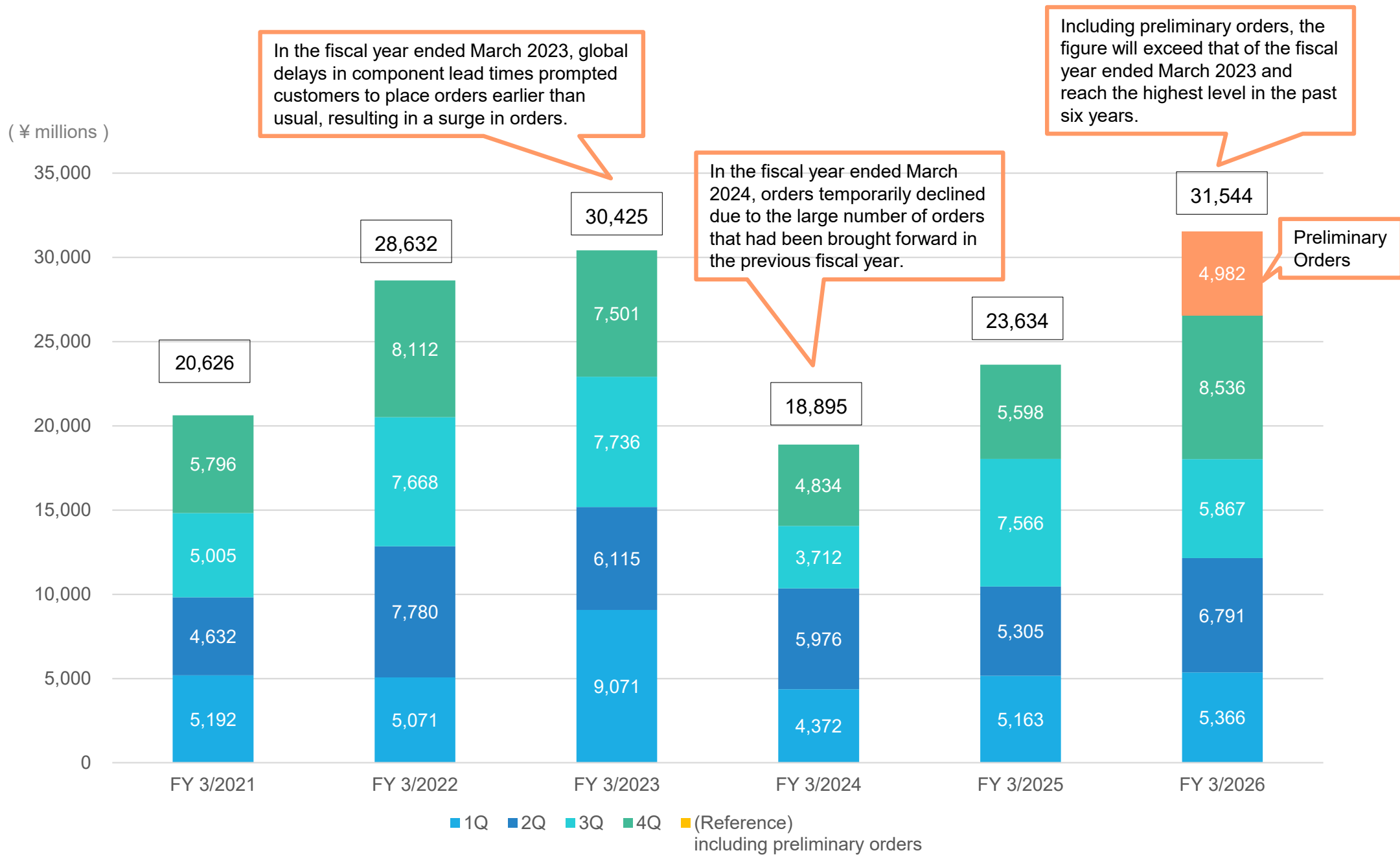
7-1. Reference 1 : Quarterly Sales



(¥ millions)



7-2. Reference 2 : Quarterly Order Received



8-i. Plans for the Fiscal Year Ending March 2027



(1) Earnings Forecast for the Fiscal Year Ending March 2027

(¥ millions)

| | Net Sales | Operating profit | Ordinary profit | Net profit attributable to owners of the parent | Net profit per share (yen) |
|--|-----------|------------------|-----------------|---|----------------------------|
| Forecast for the Fiscal Year Ending March 2027 | 35,000 | 3,300 | 3,000 | 2,000 | 109.24 |
| Results for the Fiscal Year Ended March 2026 | 26,460 | 1,319 | 1,221 | 1,326 | 72.43 |
| Rate of Change | 32.3% | 150.0% | 145.6% | 50.8% | — |

■ Background to Achieving ¥35 Billion in Net Sales

The presidents of each group company concurrently serve as General Manager of the sales department.

They take initiative themselves, ensure thorough management, and work to strengthen order acquisition.

The large preliminary order at the end of the previous fiscal year (¥4.98 billion) will be received early and will be recorded as sales in the current fiscal year.

Sales from Sanwa Electric Instrument, which has newly joined the Group, will also contribute.

Orders from Garter and Denko are strong, and the number of inquiries for large projects is increasing.

We will position fiscal year 2026 as the “first year of mass-production-type new products” and translate this into tangible results.

8-ii. Plans for the Fiscal Year Ending March 2027



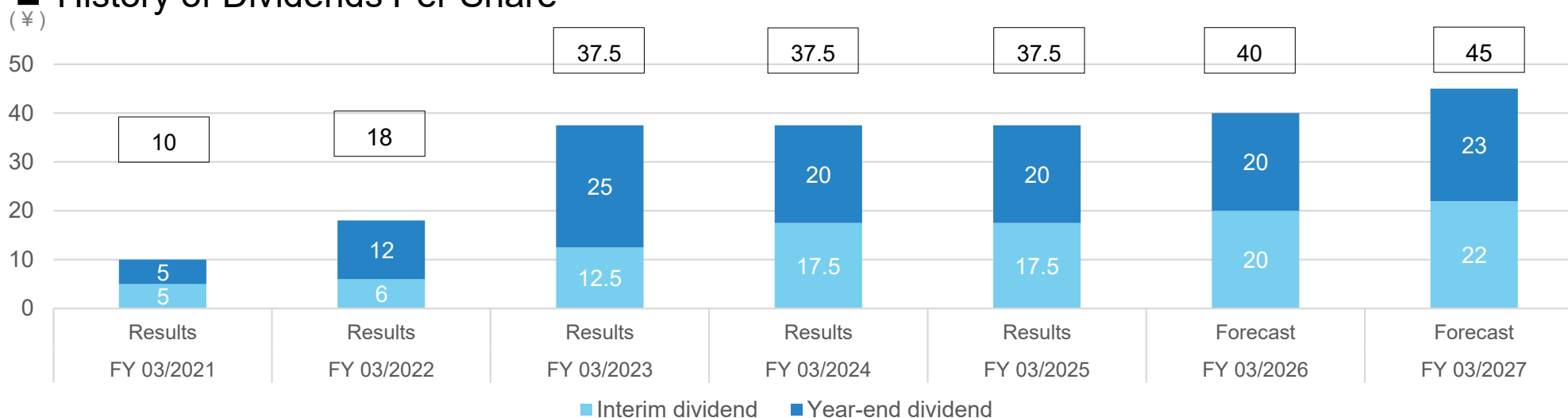
(2) Dividends (A dividend increase of ¥5 per share, for an annual total of ¥45)

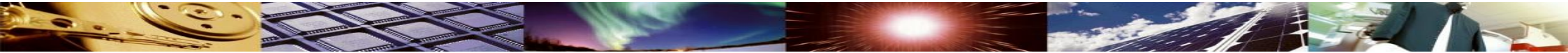
(¥, unless otherwise stated)

| | FY 03/2021 Results | FY 03/2022 Results | FY 03/2023 Results | FY 03/2024 Results | FY 03/2025 Results | FY 03/2026 Forecast | FY 03/2027 Forecast |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|
| Interim Dividend | 5 | 6 | 12.5 | 17.5 | 17.5 | 20 | 22 |
| Year-End Dividend | 5 | 12 | 25 | 20 | 20 | 20 | 23 |
| Annual Dividend | 10 | 18 | 37.5 | 37.5 | 37.5 | 40 | 45 |
| Dividend Payout Ratio | 53.8% | 29.6% | 74.6% | 48.6% | 123.4% | 55.2% | 39.9% |

- A 1-for-2 stock split was implemented with December 31, 2024 as the record date. Dividend amounts prior to the split have been adjusted and presented on a post-split, per-share basis.
- The year-end dividend for the fiscal year ended March 2023 includes a ¥12.5 commemorative dividend for the Company's 50th anniversary (equivalent to ¥25 before the split).

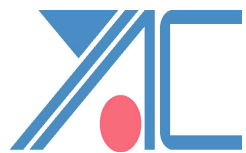
History of Dividends Per Share





*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.