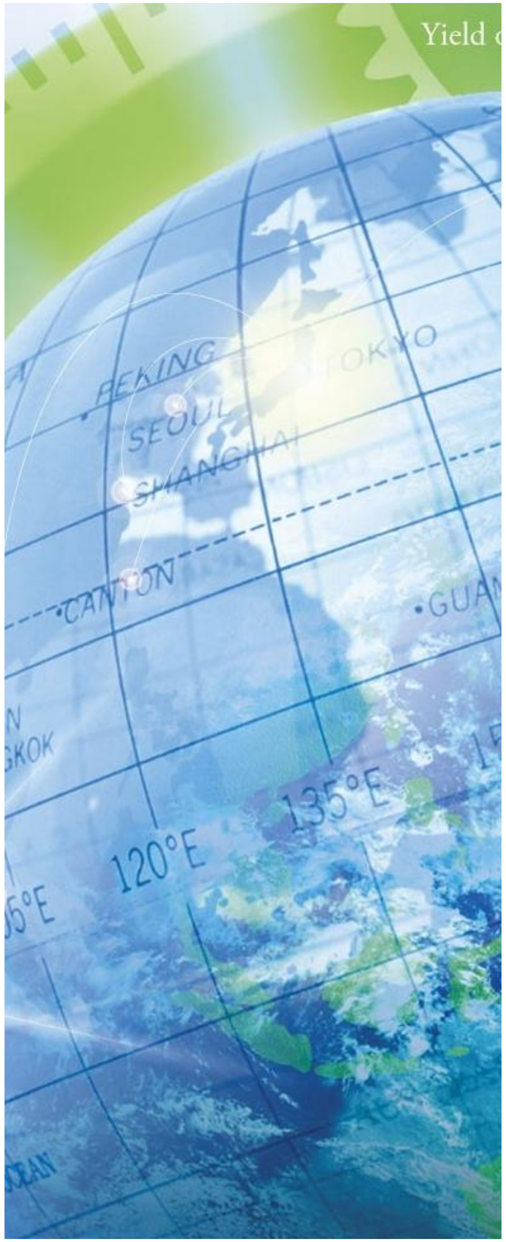

FY2027 Q1 FINANCIAL RESULTS BRIEFING MATERIALS

August 13, 2026

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

Securities Code: 6298

TSE Prime Market

https://www.yac.co.jp

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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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▲Caution Regarding Forward-Looking Statements

The forward-looking statements in this presentation 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. Financial Highlights

1. Record-High Orders Received for a First Quarter

- As part of initiatives to strengthen order acquisition, each subsidiary president was appointed as the head of sales, and organization-wide sales activities were promoted. As a result, Orders Received reached approximately ¥12.2 billion, the highest level ever recorded for a first quarter.
- In AI-related markets, data center investments remain active, driving strong growth in demand related to hard disk manufacturing equipment.
- Order timing has been accelerated by some customers due to concerns over component delivery delays associated with geopolitical developments in the Middle East.
- Supported by strong Orders Received, Order Backlog recovered to a high level of approximately ¥24.5 billion.

2. Revenue and Profit Increased Year-on-Year

- Revenue and profit increased year-on-year.
- Despite profit improvement, Operating Income remained negative due to weak demand in certain sectors such as automotive-related industries and delays in the acceptance of several large projects.

3. Outlook for Interim and Full-Year Results

- Although Operating Income was negative in FY2027 Q1, Orders Received remained very strong and Order Backlog stayed at a high level. Accordingly, the Company expects both interim and fiscal year-end results to progress in line with the original plan despite the tendency for earnings to be weighted toward the second half.
- Therefore, the full-year forecast announced on May 13, 2026 has been maintained.
  Net Sales: ¥35.0 billion
  Operating Income: ¥3.3 billion

2. Consolidated Financial Results Summary

(¥ millions, unless otherwise stated)

	FY2026 Q1	FY2027 Q1	Year-on-year Change	Year-on-year Growth Rate
Net Sales	4,697	6,021	1,323	28.2%
Operating Profit (Operating Profit margin)	(321) (6.8%)	(52) (0.9%)	268	-
Ordinary Profit	(403)	(201)	202	-
Net Profit	(405)	(311)	94	-
Earnings per share (yen)	(¥22.02)	(¥17.68)	¥4.34	-

3-1. Segment Performance

(¥ millions, unless otherwise stated)

		FY2026 Q1	FY2027 Q1	Year on Year Change	Year-on-year Growth Rate	Notes
Semiconductor & Mechatronics	Net Sales	2,172	2,492	319	14.7%	Demand for electronic component taping machines and carrier tapes remained strong.
	Profit	243	204	(38)	(15.9%)	
Medical & Healthcare	Net Sales	1,225	1,143	(81)	(6.6%)	Production temporarily declined due to delivery delays of key components used in dialysis systems.
	Profit	9	(41)	(51)	-	
Environmental & Social Infrastructure	Net Sales	1,299	2,384	1,085	83.5%	Power-related equipment and annealing systems performed steadily. Sanwa Electric Instrument contributed to earnings from this fiscal year.
	Profit	(360)	13	374	-	
HD and Others	Profit	(213)	(228)	(15)	-	
Total	Net Sales	4,697	6,021	1,323	28.2%	
	Profit	(321)	(52)	268	-	

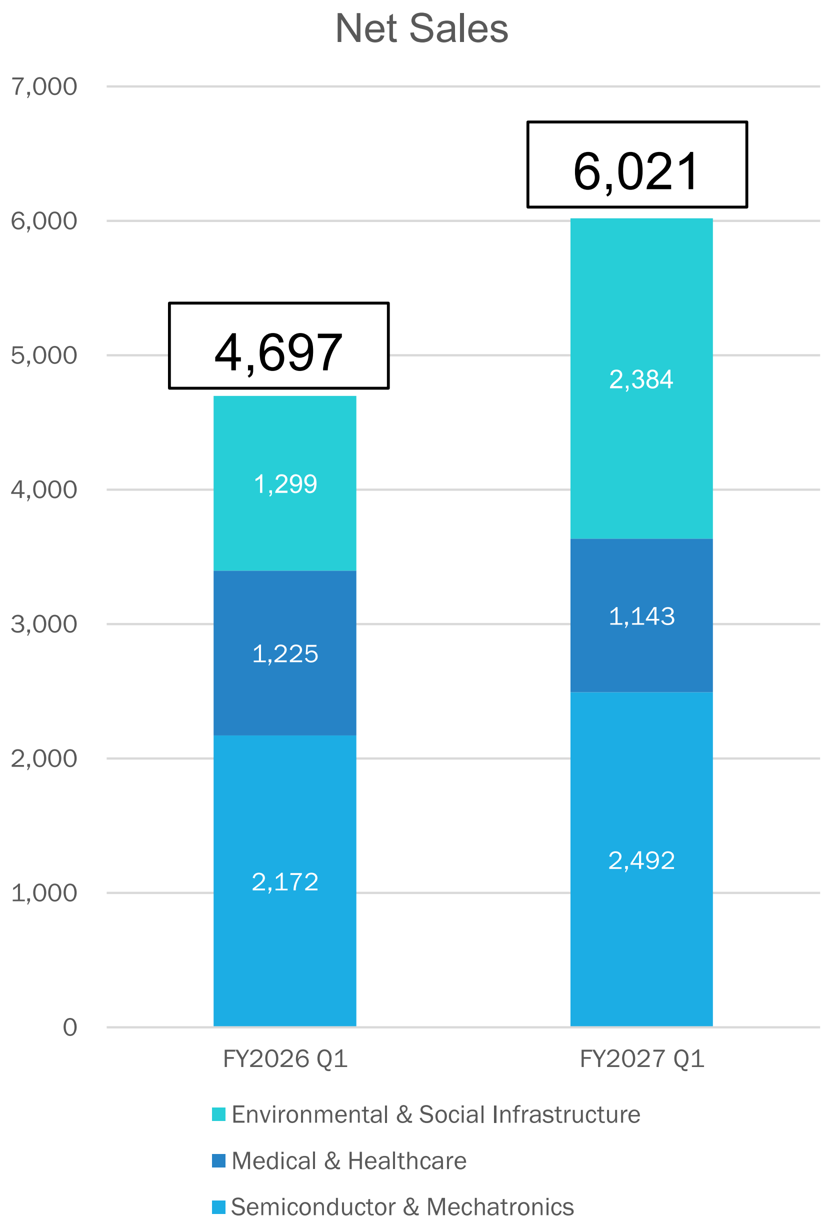
3-2. Orders Received and Order Backlog by Segment

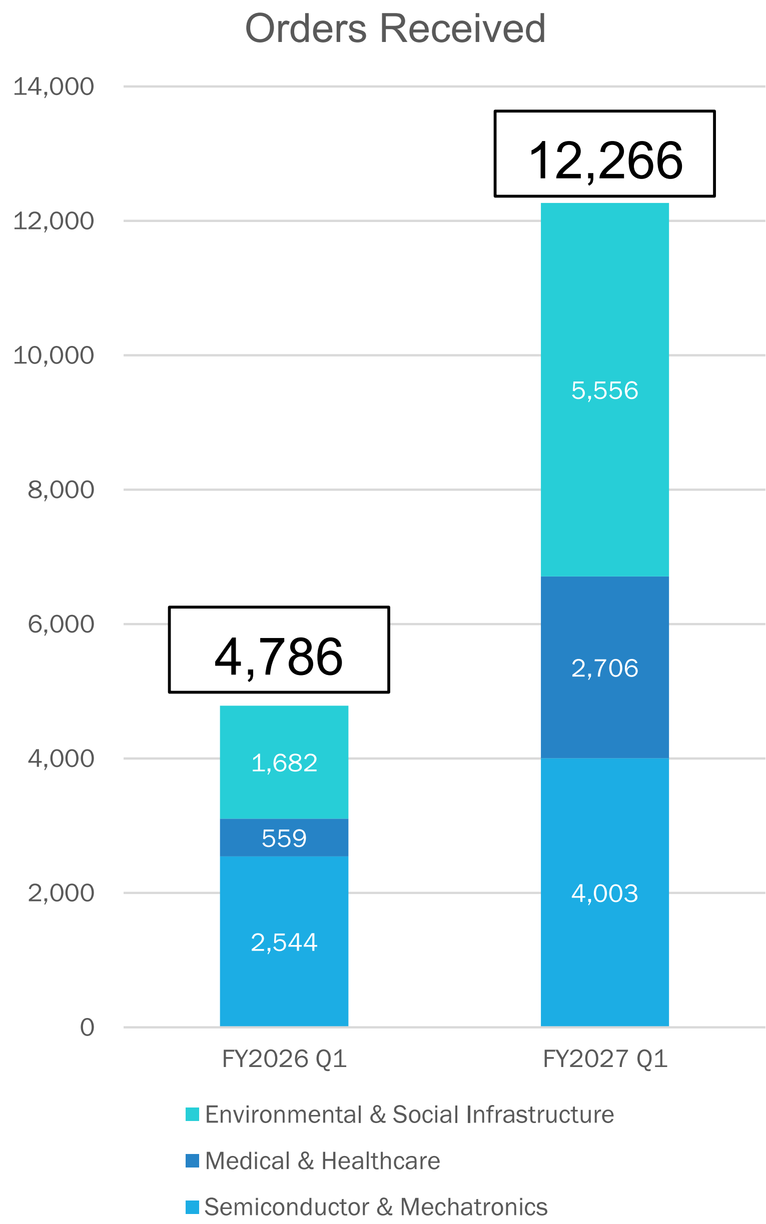
(¥ millions, unless otherwise stated)

		FY 2026 Q1	FY 2027 Q1	Year-on-year Change	Year-on-year Growth Rate
Semiconductor & Mechatronics	Orders Received	2,544	4,003	1,458	57.3%
	Order Backlog	5,105	5,447	341	6.7%
Medical & Healthcare	Orders Received	559	2,706	2,147	383.7%
	Order Backlog	4,051	6,645	2,593	64.0%
Environmental & Social Infrastructure	Orders Received	1,682	5,556	3,873	230.2%
	Order Backlog	9,095	12,416	3,320	36.5%
Total	Orders Received	4,786	12,266	7,479	156.3%
	Order Backlog	18,252	24,509	6,256	34.3%

3-3. Y-on-Y Comparison of Net Sales and Orders Received by Segment

(¥ millions, unless otherwise stated)





3-4 Trend in Annual Net Sales

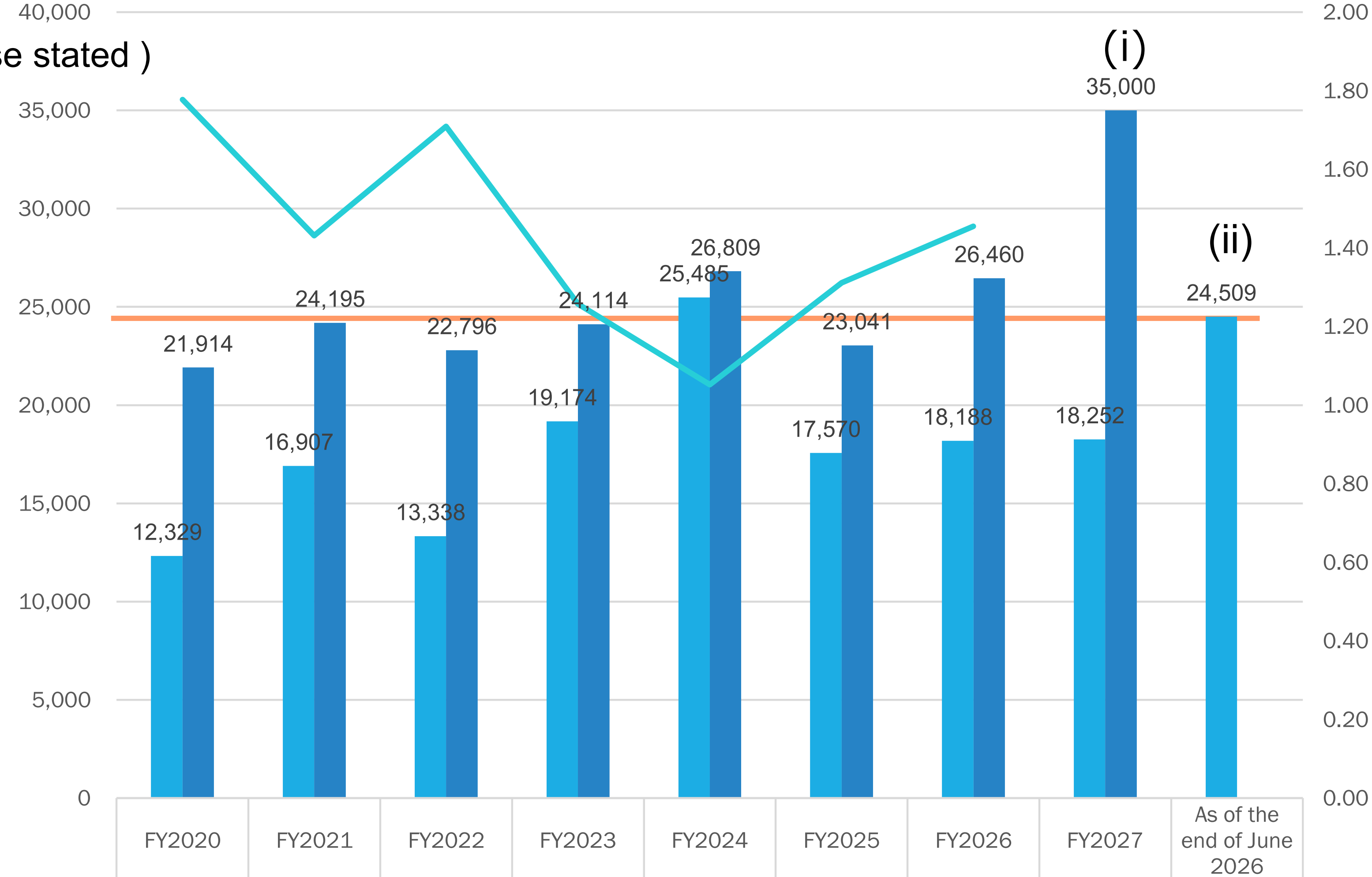
<Order Backlog at the End of Previous Fiscal Year and Net Sales of Fiscal Year>

(¥ millions, unless otherwise stated)

(Notes)

i- FY2027 Net Sales Forecast: ¥35.0 Billion

ii- Order Backlog at the end of June 2026 reached a record-high level.



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	As of the end of June 2026
Order Backlog at the End of the Previous Period	12,329	16,907	13,338	19,174	25,485	17,570	18,188	18,252	24,509
Net Sales	21,914	24,195	22,796	24,114	26,809	23,041	26,460	35,000	
Net Sales / Opening Order Backlog Ratio	1.78	1.43	1.71	1.26	1.05	1.31	1.45		

Order Backlog at the End of the Previous Period · Net Sales · Net Sales / Opening Order Backlog Ratio

4. Balance Sheet Summary

＜Assets＞

(¥ millions, unless otherwise stated)

	Mar. 2026	Jun. 2026	Change	Notes
Cash & Deposits	8,746	10,780	2,033	
Trade Receivables	8,752	6,866	(1,885)	Collection of receivables progressed
Inventories	11,445	11,844	398	
Other Current Assets	665	870	205	
Non-current Assets	14,184	14,260	76	
Total Assets	43,793	44,622	828	

＜ Liabilities & Net assets＞

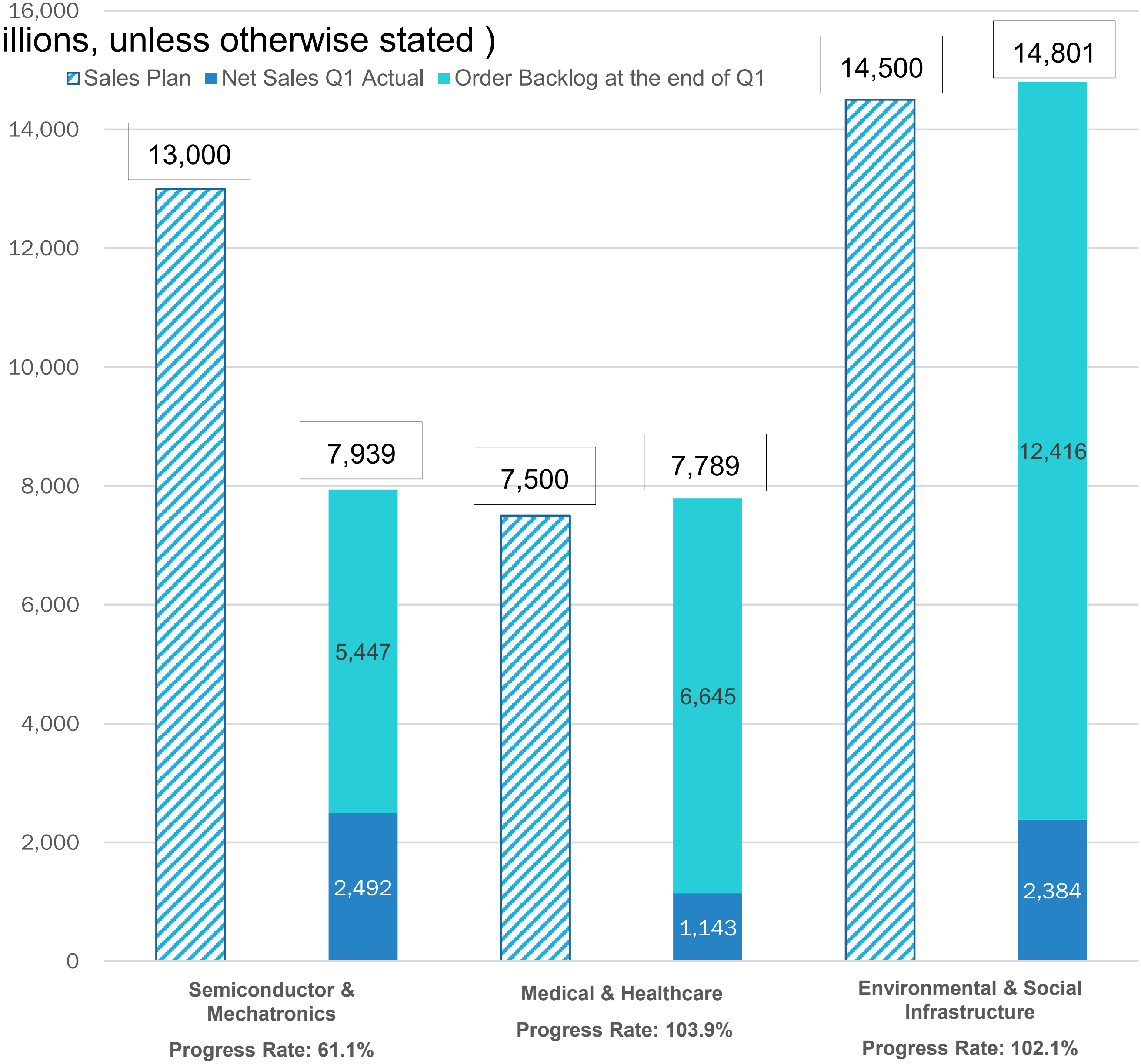
(¥ millions, unless otherwise stated)

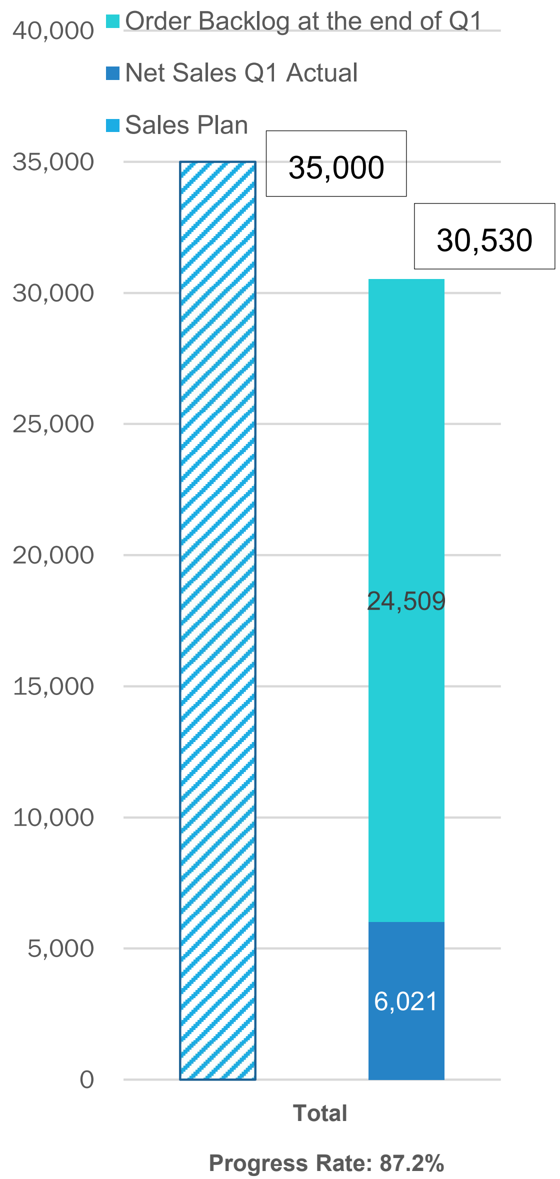
	Mar. 2026	Jun. 2026	Change	Notes
Trade Payables	3,218	3,621	403	
Other Current Liabilities	12,424	13,571	1,146	Increase in Short-term Borrowings
Non-current Liabilities	11,173	11,311	137	
Net Assets	16,976	16,118	(858)	
Total Liabilities & Net Assets	43,793	44,622	828	

5. Progress of Sales Plan for FY2027

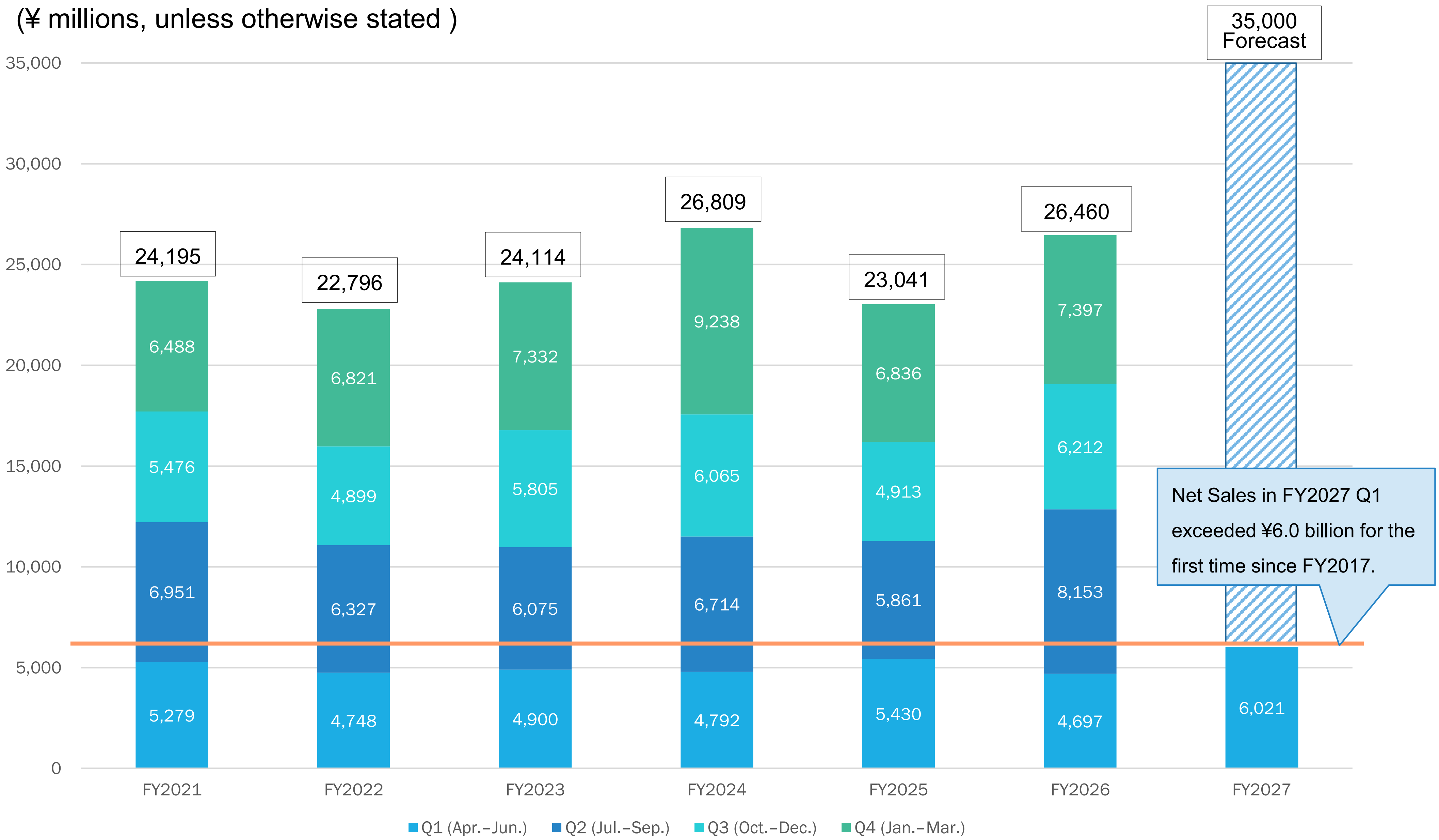
<Progress of Sales Plan by Business Segment>

(¥ millions, unless otherwise stated)

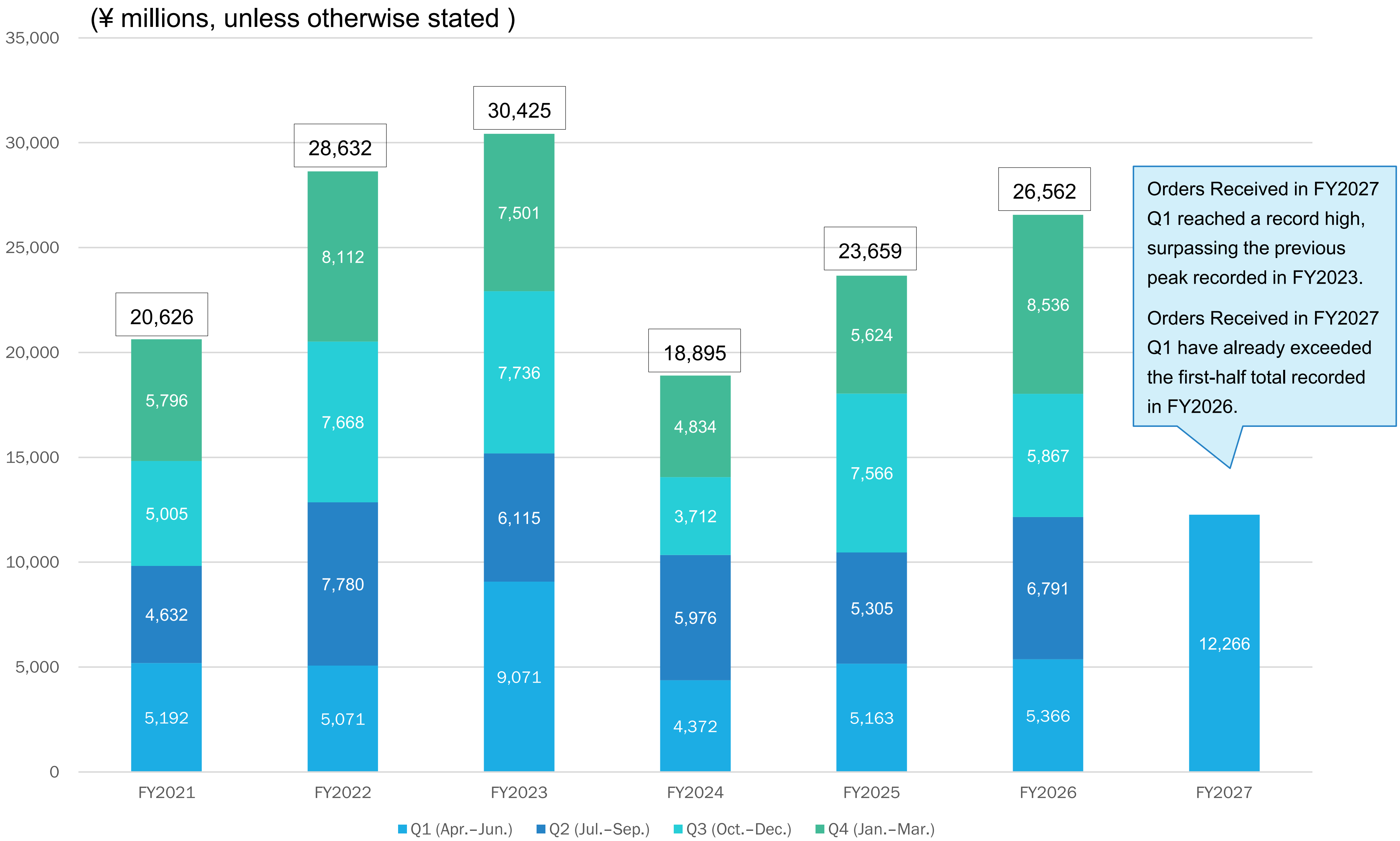




6-1. Reference Data(1) : Quarterly Net Sales Trends



6-2. Reference Data(2) : Quarterly Orders Received Trends

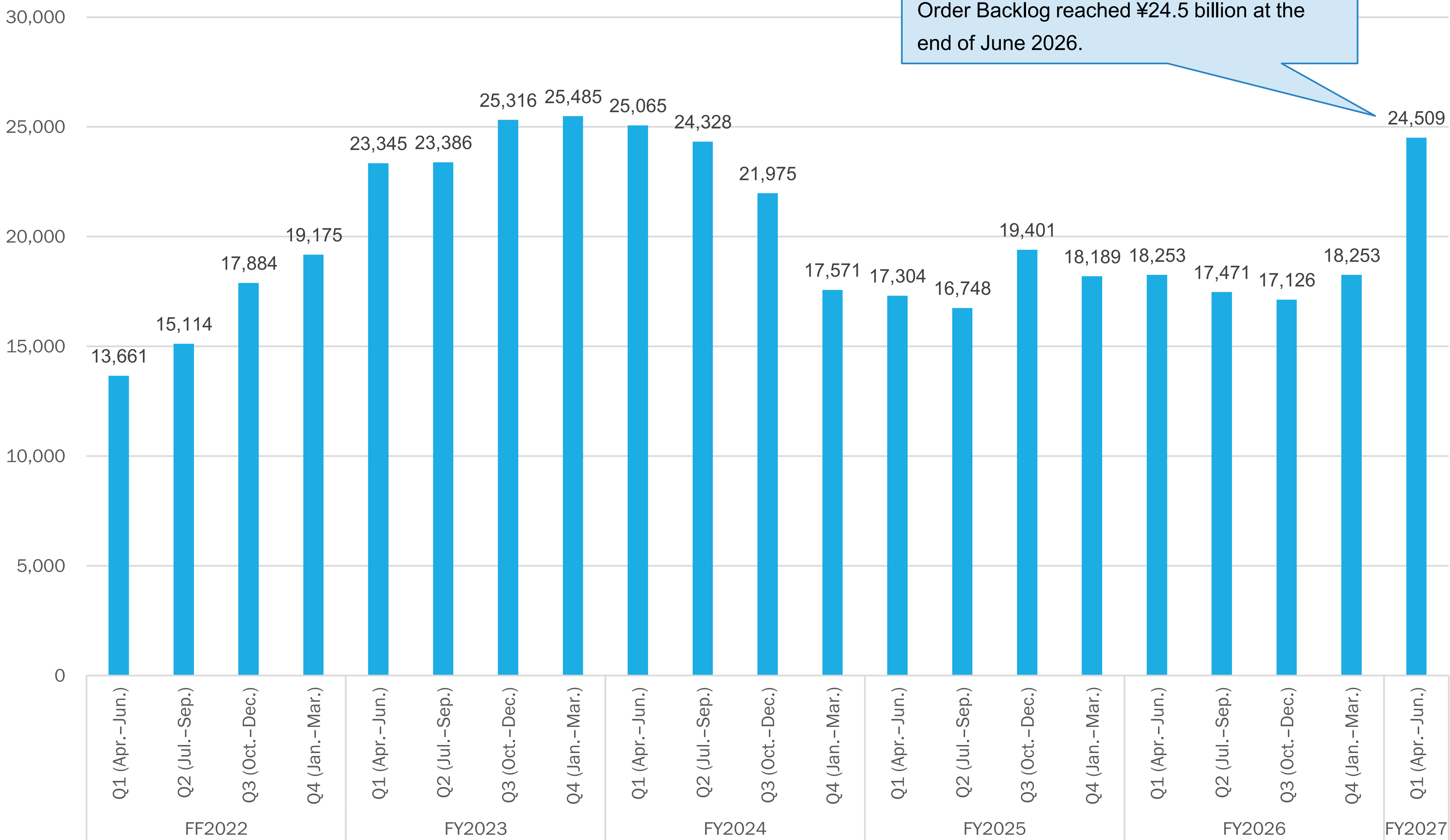


6-3. Reference Data(3) : Quarterly Order Backlog Trends

(¥ millions, unless otherwise stated)

Supported by strong Orders Received, Order Backlog recovered to a high level.

Order Backlog reached ¥24.5 billion at the end of June 2026.



Let's make today another day filled with energy, excitement, and inspiration.

Note:
Amounts presented in this material are rounded down to the nearest million yen.
Ratios and percentages are rounded to one decimal place.

Flexible High-Technology Business Group

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