August 13, 2026

Consolidated Financial Results for the Three Months Ended June 30, 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
Representative: MOMOSE Takefumi, Representative Director, Chairman and President
Inquiries: HATAKEYAMA Osamu, Director and General Manager, Administration Headquarter
Telephone: +81-42-546-1161
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 three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	6,021	28.2	(52)	-	(201)	-	(311)	-
June 30, 2025	4,697	(13.5)	(321)	-	(403)	-	(405)	-

Note: Comprehensive income For the three months ended June 30, 2026: ¥(236) million [-%]
For the three months ended June 30, 2025: ¥(577) million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	(17.68)	-
June 30, 2025	(22.02)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	44,622	16,118	36.0
March 31, 2026	43,793	16,976	38.7

Reference: Equity
As of June 30, 2026: ¥16,074 million
As of March 31, 2026: ¥16,933 million

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, 2026	-	20.00	-	20.00	40.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		22.00		23.00	45.00

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

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	113.88

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

* **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 June 30, 2026	19,517,894 shares
As of March 31, 2026	19,517,894 shares

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

As of June 30, 2026	1,968,293 shares
As of March 31, 2026	1,765,708 shares

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

Three months ended June 30, 2026	17,598,518 shares
Three months ended June 30, 2025	18,418,286 shares

* 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, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	8,746	10,780
Notes and accounts receivable - trade	8,081	6,486
Electronically recorded monetary claims - operating	671	380
Merchandise and finished goods	1,499	1,577
Work in process	7,606	7,628
Raw materials and supplies	2,338	2,638
Other	756	958
Allowance for doubtful accounts	(90)	(87)
Total current assets	29,609	30,361
Non-current assets		
Property, plant and equipment		
Buildings and structures	5,942	6,037
Accumulated depreciation	(4,125)	(4,156)
Buildings and structures, net	1,816	1,881
Machinery, equipment and vehicles	3,083	3,111
Accumulated depreciation	(2,504)	(2,546)
Machinery, equipment and vehicles, net	579	564
Tools, furniture and fixtures	4,592	4,721
Accumulated depreciation	(4,135)	(4,174)
Tools, furniture and fixtures, net	456	547
Land	5,667	5,667
Leased assets	438	438
Accumulated depreciation	(284)	(293)
Leased assets, net	154	145
Construction in progress	210	172
Total property, plant and equipment	8,884	8,979
Intangible assets		
Goodwill	612	579
Software	118	112
Leased assets	87	84
Other	197	179
Total intangible assets	1,016	955
Investments and other assets		
Investment securities	3,007	3,105
Long-term loans receivable	2	2
Deferred tax assets	623	600
long term debit asset	249	249
Other	671	639
Allowance for doubtful accounts	(271)	(271)
Total investments and other assets	4,283	4,325
Total non-current assets	14,184	14,260
Total assets	43,793	44,622

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,108	2,568
Electronically recorded obligations - operating	1,109	1,053
Short-term borrowings	7,179	7,950
Current portion of long-term borrowings	2,904	3,003
Lease liabilities	76	70
Income taxes payable	330	118
Provision for bonuses	539	725
Provision for product warranties	65	71
Accrued expenses	309	332
Advances received	490	534
Other	528	765
Total current liabilities	15,643	17,192
Non-current liabilities		
Bonds payable	2,100	2,100
Long-term borrowings	6,576	6,753
Lease liabilities	179	173
Deferred tax liabilities	655	661
Retirement benefit liability	1,509	1,465
Other	152	156
Total non-current liabilities	11,173	11,311
Total liabilities	26,816	28,504
Net assets		
Shareholders' equity		
Share capital	2,801	2,801
Capital surplus	1,980	1,980
Retained earnings	12,697	11,999
Treasury shares	(1,211)	(1,447)
Total shareholders' equity	16,267	15,334
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	239	307
Foreign currency translation adjustment	417	425
Remeasurements of defined benefit plans	8	7
Total accumulated other comprehensive income	665	740
Share acquisition rights	37	37
Non-controlling interests	5	5
Total net assets	16,976	16,118
Total liabilities and net assets	43,793	44,622

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	4,697	6,021
Cost of sales	3,673	4,507
Gross profit	1,023	1,513
Selling, general and administrative expenses		
Remuneration, salaries and allowances for directors (and other officers)	537	605
Provision for bonuses	59	68
Welfare expenses	21	21
Rent expenses	61	89
Outsourcing expenses	33	39
Research and development expenses	105	77
Depreciation	70	74
Other	455	589
Total selling, general and administrative expenses	1,344	1,566
Operating loss	(321)	(52)
Non-operating income		
Interest income	2	0
Dividend income	1	2
Rental income	3	2
Subsidy income	0	1
Compensation income	-	7
Other	4	10
Total non-operating income	12	24
Non-operating expenses		
Interest expenses	47	67
Foreign exchange losses	38	71
Loss on sale of investment securities	-	0
Share of loss of entities accounted for using equity method	0	5
Commission expenses etc	7	28
Total non-operating expenses	94	173
Ordinary loss	(403)	(201)
Extraordinary income		
Gain on sale of non-current assets	0	-
Total extraordinary income	0	-
Extraordinary losses		
Loss on sale and retirement of non-current assets	0	0
Office relocation expenses	-	20
System Failure Losses	-	15
Total extraordinary losses	0	36
Loss before income taxes	(404)	(237)
Income taxes - current	108	85
Income taxes - deferred	(110)	(11)
Total income taxes	(2)	73
Loss	(401)	(311)
Profit (loss) attributable to non-controlling interests	4	(0)
Loss attributable to owners of parent	(405)	(311)

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Loss	(401)	(311)
Other comprehensive income		
Valuation difference on available-for-sale securities	(51)	67
Foreign currency translation adjustment	(123)	7
Remeasurements of defined benefit plans, net of tax	(0)	(0)
Total other comprehensive income	(175)	74
Comprehensive income	(577)	(236)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(581)	(236)
Comprehensive income attributable to non-controlling interests	4	(0)

(Notes on segment information, etc.)

Segment Information

I. The three months of the previous fiscal year (April 1, 2025 to June 30, 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	2,172	1,225	1,299	4,697	-	4,697
Transactions with other segments	2	5	11	19	(19)	-
Total	2,175	1,230	1,310	4,716	(19)	4,697
Segment profit (loss)	243	9	(360)	(107)	(213)	(321)

Note: 1. Adjustments for segment profit or loss (loss) of (213) million yen are expenses related to administrative divisions that are not attributable to each reporting segment.
2. Segment profit or loss (loss) is adjusted for operating loss 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
Not applicable.

II. The three months of the current fiscal year (April 1, 2026 to June 30, 2026)

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	2,492	1,143	2,384	6,021	-	6,021
Transactions with other segments	94	0	24	119	(119)	-
Total	2,587	1,143	2,409	6,140	(119)	6,021
Segment profit (loss)	204	(41)	13	176	(228)	(52)

Note: 1. Adjusted for segment profit or loss (loss) of (228) million yen is expenses related to administrative divisions that are not attributable to each reporting segment.
2. Segment profit or loss (loss) is adjusted for operating loss 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
Not applicable.