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November 12, 2026

Consolidated Financial Results for the Six Months Ended September 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 file semi-annual securities report: November 12, 2026
Scheduled date to commence dividend payments: December 7, 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 six months ended September 30, 2026 (from April 1, 2026 to September 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	12,690	(1.2)	478	(38.1)	258	(60.7)	(35)	(109.5)
September 30, 2025	12,850	13.8	773	28.5	658	109.5	369	-

Note: Comprehensive income For the six months ended September 30, 2026: ¥36 million [(87.0)%]
For the six months ended September 30, 2025: ¥277 million [165.6%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	(2.00)	-
September 30, 2025	20.04	19.92

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	44,024	16,433	37.2
March 31, 2026	43,793	16,976	38.7

Reference: Equity
As of September 30, 2026: ¥16,389 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	-	22.00			
Fiscal year ending March 31, 2027 (Forecast)				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	113.73

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 semi-annual 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 September 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 September 30, 2026	1,931,293 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)

Six months ended September 30, 2026	17,584,035 shares
Six months ended September 30, 2025	18,431,920 shares

* Semi-annual financial results reports are exempt from review 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. For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Qualitative Information on the Interim Financial Results (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.

(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 November 19, 2026. Financial results briefing materials, transcripts of financial results briefings, and video information will be posted on the Company's website promptly after the event

Semi-annual consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	8,746	9,684
Notes and accounts receivable - trade	8,081	5,717
Electronically recorded monetary claims - operating	671	435
Merchandise and finished goods	1,499	1,580
Work in process	7,606	8,792
Raw materials and supplies	2,338	2,564
Other	756	1,190
Allowance for doubtful accounts	(90)	(82)
Total current assets	29,609	29,882
Non-current assets		
Property, plant and equipment		
Buildings and structures	5,942	6,029
Accumulated depreciation	(4,125)	(4,183)
Buildings and structures, net	1,816	1,845
Machinery, equipment and vehicles	3,083	3,160
Accumulated depreciation	(2,504)	(2,599)
Machinery, equipment and vehicles, net	579	561
Tools, furniture and fixtures	4,592	4,752
Accumulated depreciation	(4,135)	(4,229)
Tools, furniture and fixtures, net	456	522
Land	5,667	5,667
Leased assets	438	464
Accumulated depreciation	(284)	(310)
Leased assets, net	154	153
Construction in progress	210	198
Total property, plant and equipment	8,884	8,948
Intangible assets		
Goodwill	612	546
Software	118	107
Leased assets	87	80
Other	197	162
Total intangible assets	1,016	896
Investments and other assets		
Investment securities	3,007	2,995
Long-term loans receivable	2	2
Deferred tax assets	623	596
long term debit asset	249	249
Other	671	724
Allowance for doubtful accounts	(271)	(271)
Total investments and other assets	4,283	4,296
Total non-current assets	14,184	14,142
Total assets	43,793	44,024

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,108	2,626
Electronically recorded obligations - operating	1,109	1,219
Short-term borrowings	7,179	8,065
Current portion of long-term borrowings	2,904	2,908
Lease liabilities	76	67
Income taxes payable	330	272
Provision for bonuses	539	541
Provision for product warranties	65	80
Accrued expenses	309	296
Advances received	490	404
Other	528	354
Total current liabilities	15,643	16,838
Non-current liabilities		
Bonds payable	2,100	2,100
Long-term borrowings	6,576	6,195
Lease liabilities	179	181
Deferred tax liabilities	655	655
Retirement benefit liability	1,509	1,468
Other	152	152
Total non-current liabilities	11,173	10,752
Total liabilities	26,816	27,591
Net assets		
Shareholders' equity		
Share capital	2,801	2,801
Capital surplus	1,980	1,996
Retained earnings	12,697	12,275
Treasury shares	(1,211)	(1,420)
Total shareholders' equity	16,267	15,653
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	239	243
Foreign currency translation adjustment	417	485
Remeasurements of defined benefit plans	8	7
Total accumulated other comprehensive income	665	736
Share acquisition rights	37	37
Non-controlling interests	5	5
Total net assets	16,976	16,433
Total liabilities and net assets	43,793	44,024

Semi-annual consolidated statement of income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	12,850	12,690
Cost of sales	9,300	9,116
Gross profit	3,549	3,574
Selling, general and administrative expenses		
Remuneration, salaries and allowances for directors (and other officers)	1,100	1,201
Provision for bonuses	117	133
Welfare expenses	47	45
Rent expenses	123	174
Outsourcing expenses	62	76
Research and development expenses	194	178
Depreciation	140	152
Other	989	1,133
Total selling, general and administrative expenses	2,776	3,095
Operating profit	773	478
Non-operating income		
Interest income	5	8
Dividend income	3	2
Rental income	7	4
Subsidy income	0	0
Reversal of allowance for doubtful accounts	-	0
Compensation income	42	7
Other	19	19
Total non-operating income	78	44
Non-operating expenses		
Interest expenses	101	142
Foreign exchange losses	16	77
Loss on sale of investment securities	-	1
Share of loss of entities accounted for using equity method	9	-
Commission expenses etc	65	41
Total non-operating expenses	192	264
Ordinary profit	658	258
Extraordinary income		
Gain on sale of non-current assets	0	-
Other	0	0
Total extraordinary income	0	0
Extraordinary losses		
Loss on sale and retirement of non-current assets	35	2
Office relocation expenses	-	20
System Failure Losses	-	17
Total extraordinary losses	35	39
Profit before income taxes	622	219
Income taxes - current	290	236
Income taxes - deferred	(51)	17
Total income taxes	239	254
Profit (loss)	383	(35)
Profit attributable to non-controlling interests	14	0
Profit (loss) attributable to owners of parent	369	(35)

Semi-annual consolidated statement of comprehensive income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit (loss)	383	(35)
Other comprehensive income		
Valuation difference on available-for-sale securities	(5)	4
Foreign currency translation adjustment	(101)	68
Remeasurements of defined benefit plans, net of tax	(0)	(1)
Total other comprehensive income	(106)	71
Comprehensive income	277	36
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	263	36
Comprehensive income attributable to non-controlling interests	14	0

(Notes on segment information, etc.)

Segment Information

I. Previous interim consolidated accounting period (from April 1, 2025 to September 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	Interim Consolidated Statements of Income (Note)2
	Semiconductor and Mechatronics	Medical care	Environment and Infrastructure			
Sales						
Revenues from external customers	4,977	2,779	5,094	12,850	-	12,850
Transactions with other segments	7	6	25	39	(39)	-
Total	4,985	2,785	5,119	12,890	(39)	12,850
Segment Profit	746	151	303	1,202	(429)	773

Note: 1. Adjustments to segment profit of (429) million yen are expenses related to administrative divisions that are not attributable to each reporting segment.

2. Segment profit is adjusted to operating income in the interim 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 Interim Consolidated Accounting Period (April 1, 2026 to September 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	Interim Consolidated Statements of Income (Note)2
	Semiconductor and Mechatronics	Medical care	Environment and Infrastructure			
Sales						
Revenues from external customers	5,447	2,346	4,896	12,690	-	12,690
Transactions with other segments	231	0	106	337	(337)	-
Total	5,678	2,347	5,003	13,028	(337)	12,690
Segment Profit	498	4	408	911	(432)	478

Note: 1. Adjustments to segment profit of (432) million yen are expenses related to administrative divisions that are not attributable to each reporting segment.

2. Segment profit is adjusted to operating income in the interim 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.