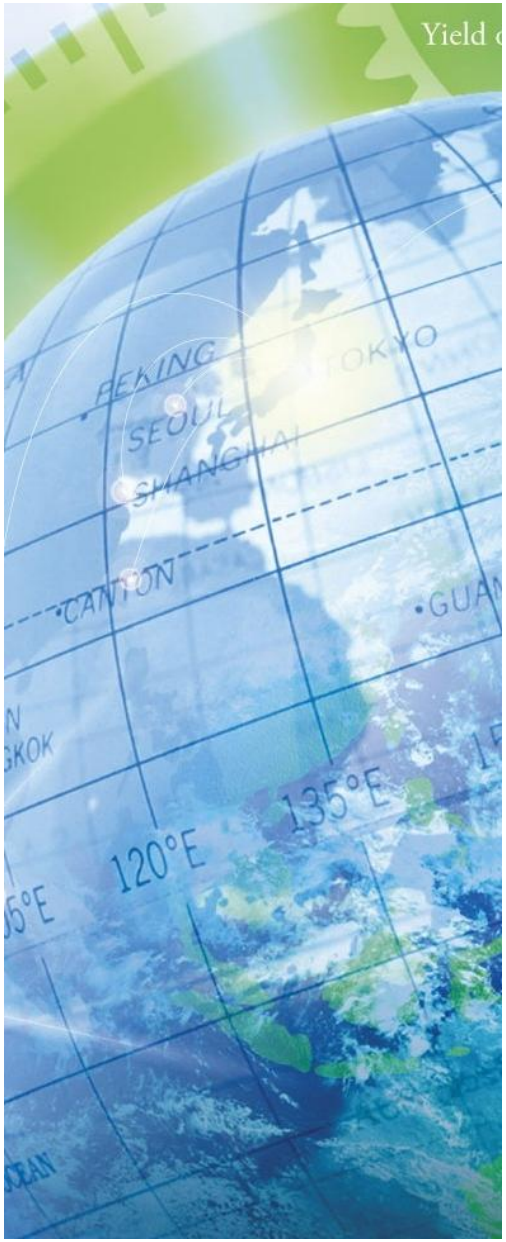


FY2027 H1 FINANCIAL RESULTS BRIEFING MATERIALS

November 12, 2026

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

Securities Code: 6298

TSE Prime Market

https://www.yac.co.jp

▲DISCLAIMER

This document has been translated from the original Japanese document for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

▲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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▲Cautionary Statement Regarding Forward-Looking Statements

The forward-looking statements regarding the Company contained in this presentation are based on information currently available to the Company.

The semiconductor and other industries in which the Group's major customers operate are highly competitive and characterized by rapid technological innovation.

In addition, external factors, including global economic conditions, fluctuations in foreign exchange rates, market conditions in various industries, and trends in capital investment, may directly or indirectly affect the Group's business performance.

Accordingly, please be aware that actual net sales and profits may differ materially from the forecasts presented in this presentation.

1. Financial Highlights

1. Lower Net Sales and Profits Year on Year

①Net sales remained nearly unchanged year on year, decreasing slightly by 1.2%.

- Longer lead times for components have caused delays in revenue recognition.

②Operating profit decreased by approximately ¥290 million year on year.

- Delays in revenue recognition due to longer lead times for components adversely affected operating profit.。

③Net loss was ¥35 million.

- Foreign exchange losses and interest expenses weighed on earnings.

2. Orders and Order Backlog Remained Strong, Both Reaching Record Highs

①Orders exceeded ¥20 billion, up 70.0% year on year.

- A new strategy to strengthen order intake proved effective, resulting in growth in both orders and order backlog.
- A large-scale order was received for the new advanced semiconductor packaging system.
- Orders for annealing systems for displays remained strong.
- Orders for HDD burnishers remained strong.

②Order backlog increased to ¥26.2 billion, up 50.2% year on year.

③Including large-scale preliminary orders, orders amounted to ¥24.4 billion and order backlog reached ¥30.0 billion.

2. Consolidated Financial Results Summary

(¥ millions, unless otherwise stated)

	FY2026/3 H1	FY2027/3 H1	YoY Change	YoY Growth Rate
Net Sales	12,850	12,690	(159)	(1.2%)
Operating Profit	773	478	(294)	(38.1%)
Operating Profit Margin	6.0%	3.8%	-	-
Ordinary Profit	658	258	(400)	(60.7%)
Net Profit Attributable to Owners of Parent	369	(35)	(404)	-
Earnings per Share (EPS)	¥20.04	(¥2.00)	(¥22.04)	-

3. Segment Performance

(¥ millions, unless otherwise stated)

		FY2026/3 H1	FY2027/3 H1	Year on Year Change	Year-on-year Growth Rate	Notes
Semiconductor & Mechatronics	Net Sales	4,977	5,447	470	9.4%	Sales of taping equipment and carrier tapes for electronic components remained strong.
	Profit	746	498	(248)	(33.3%)	
Medical & Healthcare	Net Sales	2,779	2,346	(432)	(15.6%)	Production temporarily decreased due to delayed delivery of key components for dialysis machines.
	Profit	151	4	(146)	(96.8%)	
Environmental & Social Infrastructure	Net Sales	5,094	4,896	(197)	(3.9%)	Sales to electric power companies remained strong, while sales related to displays declined. Sanwa Electric Instrument Co., Ltd. began contributing to the Group's financial results from the current fiscal year.
	Profit	303	408	104	34.3%	
HD and Others	Profit	(429)	(432)	(3)	-	
Total	Net Sales	12,850	12,690	(159)	(1.2%)	
	Profit	773	478	(294)	(38.1%)	

4-1. Orders Received by Segment

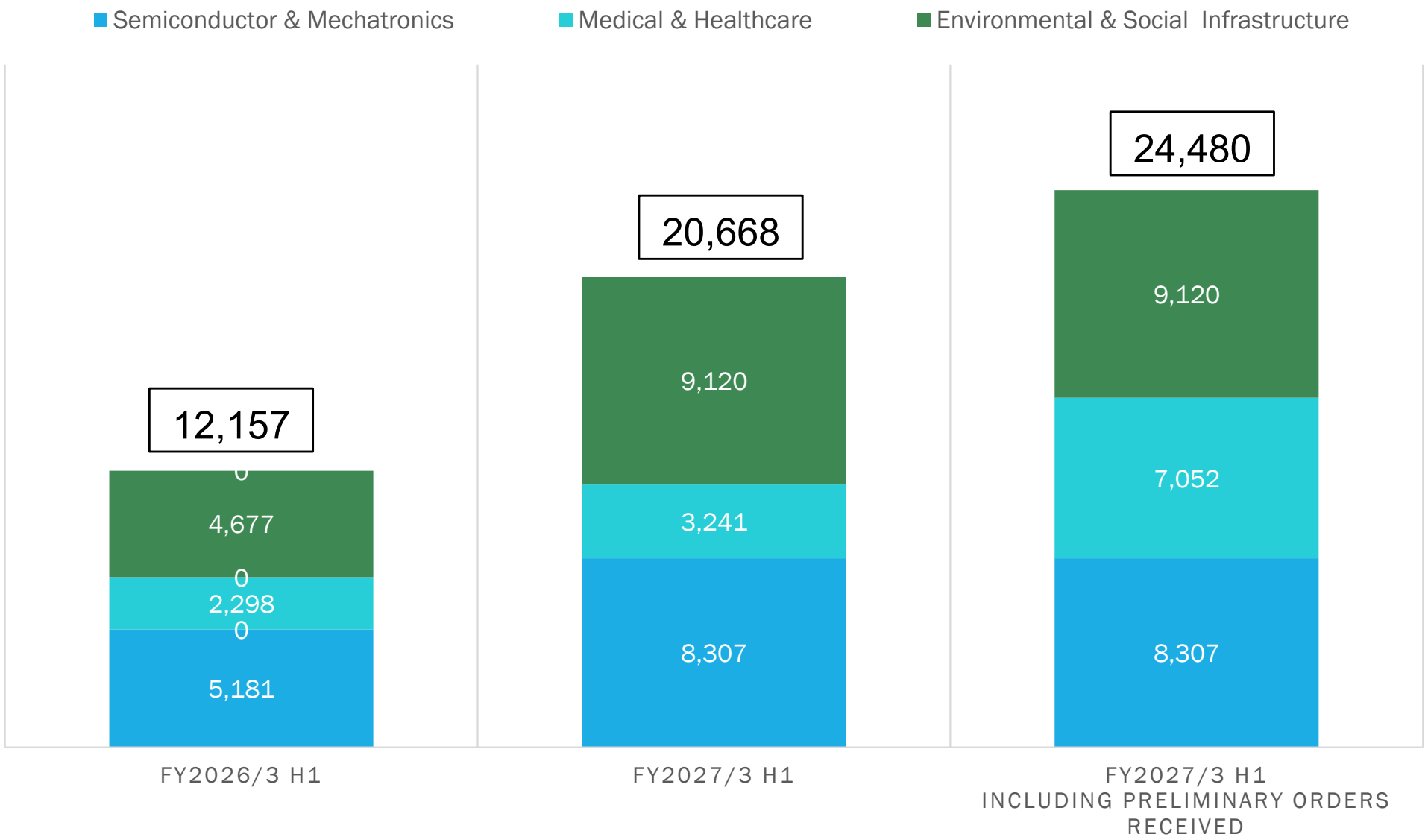
Note: As a large-scale preliminary order indication was received in the second quarter of the current fiscal year, the order amount including such indication is presented for reference purposes.

(¥ millions, unless otherwise stated)

		FY2026/3 H1	FY2027/3 H1	YoY Change	YoY Growth Rate
Semiconductor & Mechatronics	Orders Received	5,181	8,307	3,125	60.3%
	Including Preliminary Orders Received	—	8,307	3,125	60.3%
Medical & Healthcare	Orders Received	2,298	3,241	942	41.0%
	Including Preliminary Orders Received	—	7,052	4,754	206.8%
Environmental & Social Infrastructure	Orders Received	4,677	9,120	4,442	95.0%
	Including Preliminary Orders Received	—	9,120	4,442	95.0%
Total	Orders Received	12,157	20,668	8,511	70.0%
	Including Preliminary Orders Received	—	24,480	12,322	101.4%

4-2. YoY Comparison of Orders Received by Segment

(¥ millions, unless otherwise stated)



4-3. Order Backlog by Segment

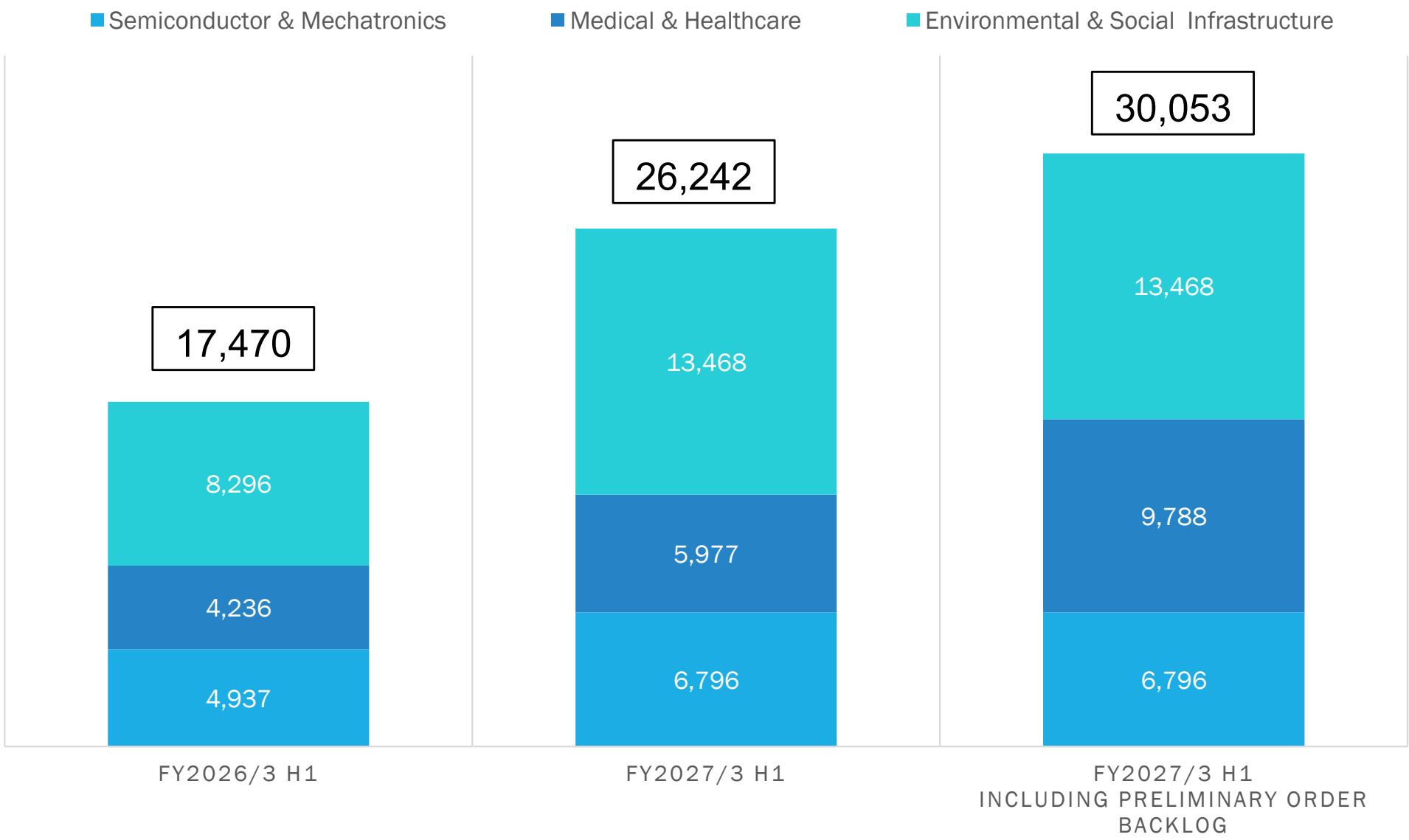
Note: As a large-scale preliminary order indication was received in the second quarter of the current fiscal year, the order amount including such indication is presented for reference purposes.

(¥ millions, unless otherwise stated)

		FY2026/3 H1	FY2027/3 H1	Year-on-year Change	Year-on-year Growth Rate
Semiconductor & Mechatronics	Order Backlog	4,937	6,796	1,858	37.6%
	Including Preliminary Order Backlog	—	6,796	1,858	37.6%
Medical & Healthcare	Order Backlog	4,236	5,977	1,740	41.1%
	Including Preliminary Order Backlog	—	9,788	5,551	131.0%
Environmental & Social Infrastructure	Order Backlog	8,296	13,468	5,172	62.4%
	Including Preliminary Order Backlog	—	13,468	5,172	62.4%
Total	Order Backlog	17,470	26,242	8,771	50.2%
	Including Preliminary Order Backlog	—	30,053	12,583	72.0%

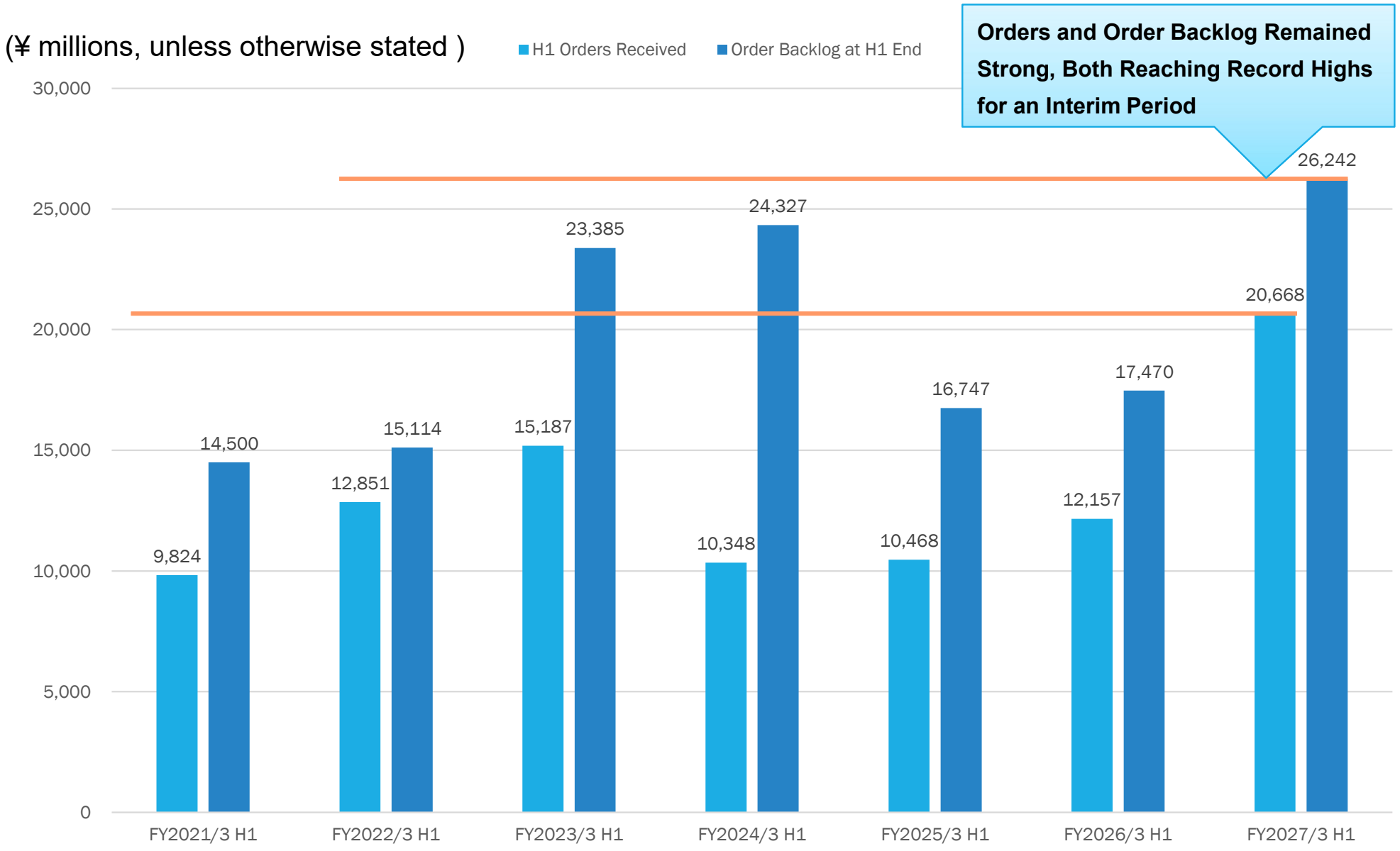
4-4. YoY Comparison of Order Backlog by Segment

(¥ millions, unless otherwise stated)



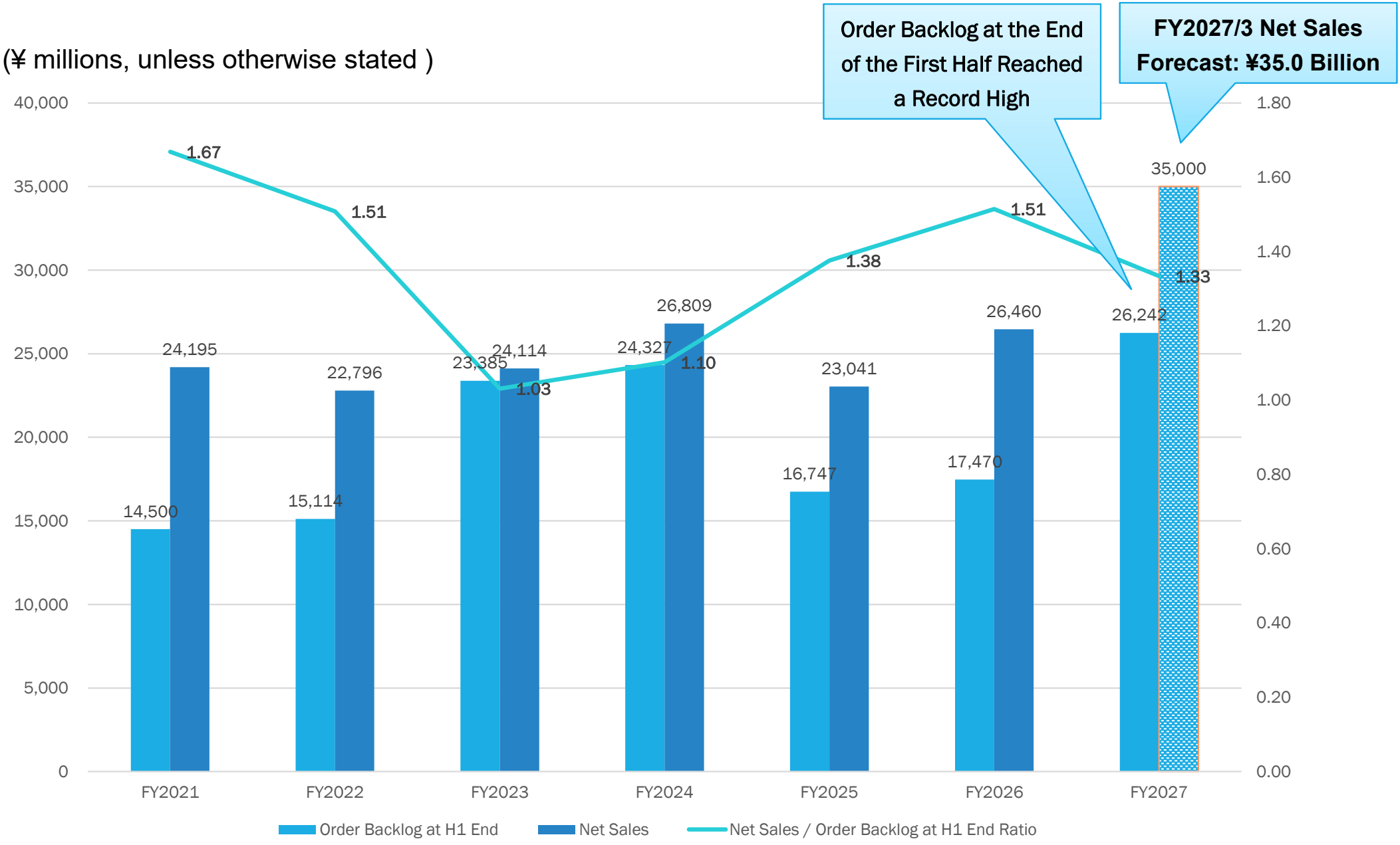
4-5 Trend in H1 Orders Received and Order Backlog at H1 End

(¥ millions, unless otherwise stated)



4-6 Trend in Annual Net Sales and Order Backlog at H1 End

(¥ millions, unless otherwise stated)



■The line graph shows the ratio of full-year net sales to the order backlog at the end of September of the same fiscal year.

5. Balance Sheet Summary

＜Assets＞

(¥ millions, unless otherwise stated)

	Mar. 2026	Sep. 2026	Change	Notes
Cash & Deposits	8,746	9,684	937	
Trade Receivables	8,752	6,153	(2,599)	Progress in Collection of Accounts Receivable
Inventories	11,445	12,936	1,491	Increase in Work-in-Process Inventory
Other Current Assets	665	1,107	442	
Non-current Assets	14,184	14,142	(42)	
Total Assets	43,793	44,024	230	

＜ Liabilities & Net assets＞

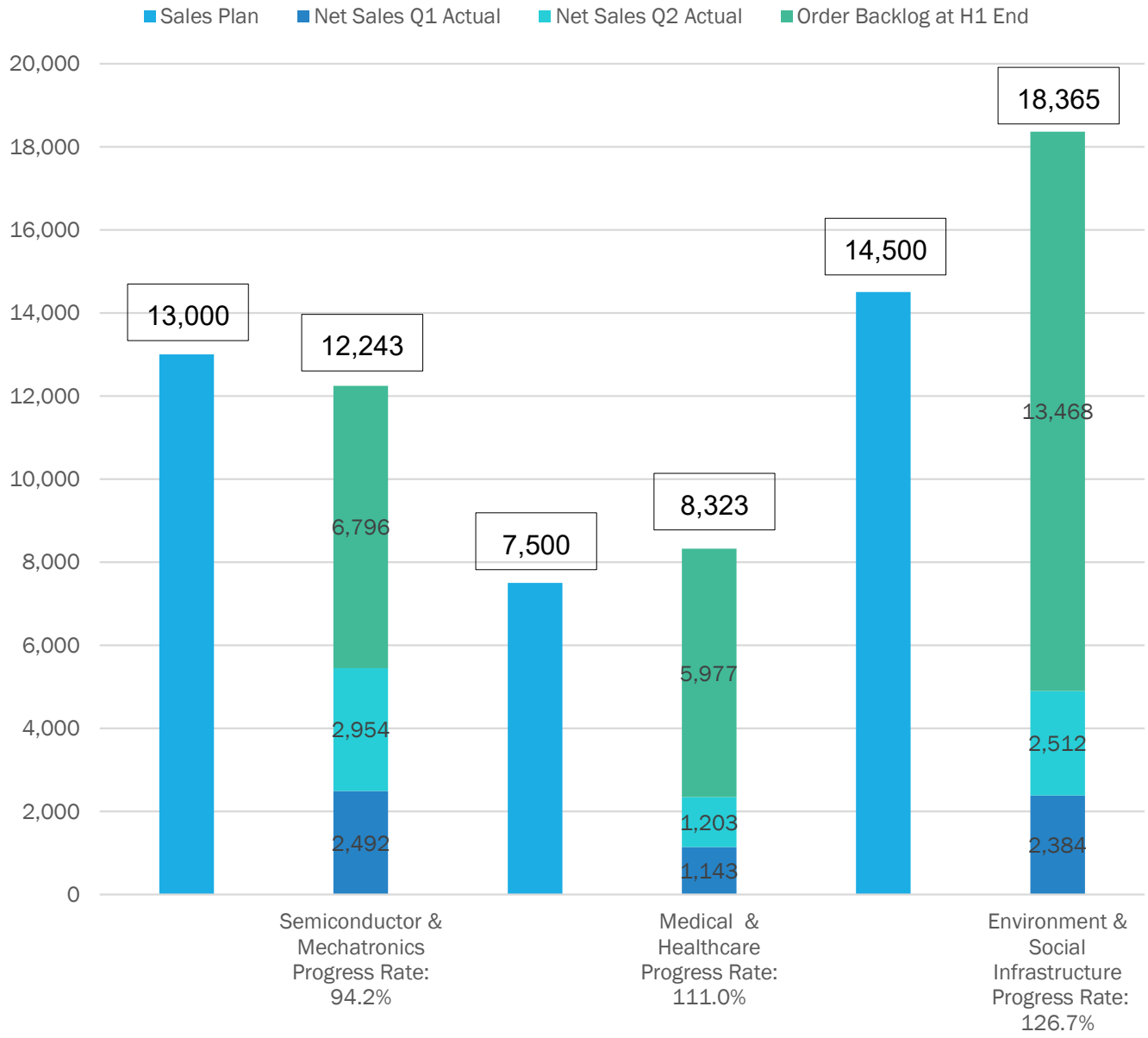
(¥ millions, unless otherwise stated)

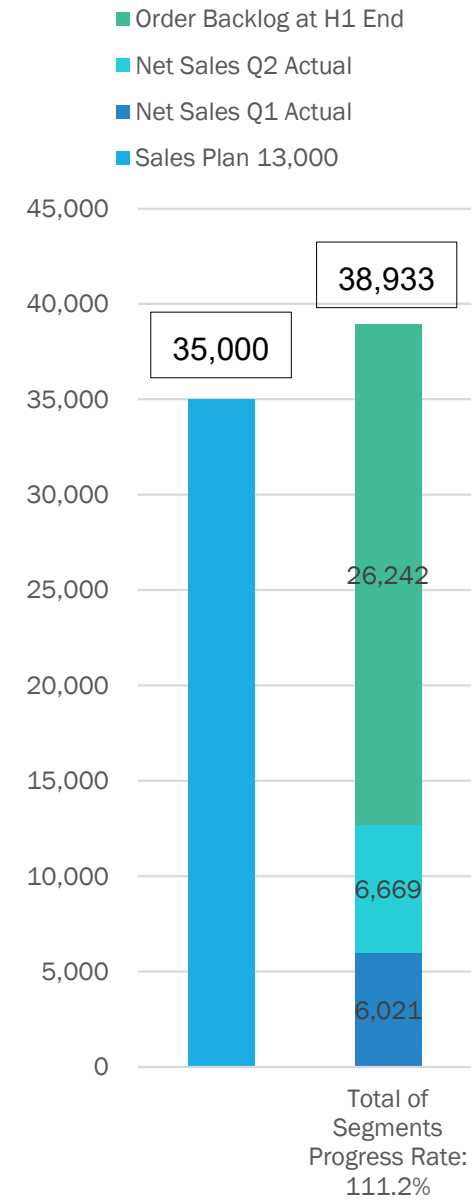
	Mar. 2026	Sep. 2026	Change	Notes
Trade Payables	3,218	3,845	627	
Other Current Liabilities	12,424	12,992	567	Increase in Short-Term Borrowings
Non-current Liabilities	11,173	10,752	(420)	Decrease in Long-Term Borrowings
Net Assets	16,976	16,433	(543)	Acquisition of Treasury Shares
Total Liabilities & Net Assets	43,793	44,024	230	

6. Progress of Sales Plan for FY2027/3

(¥ millions, unless otherwise stated)

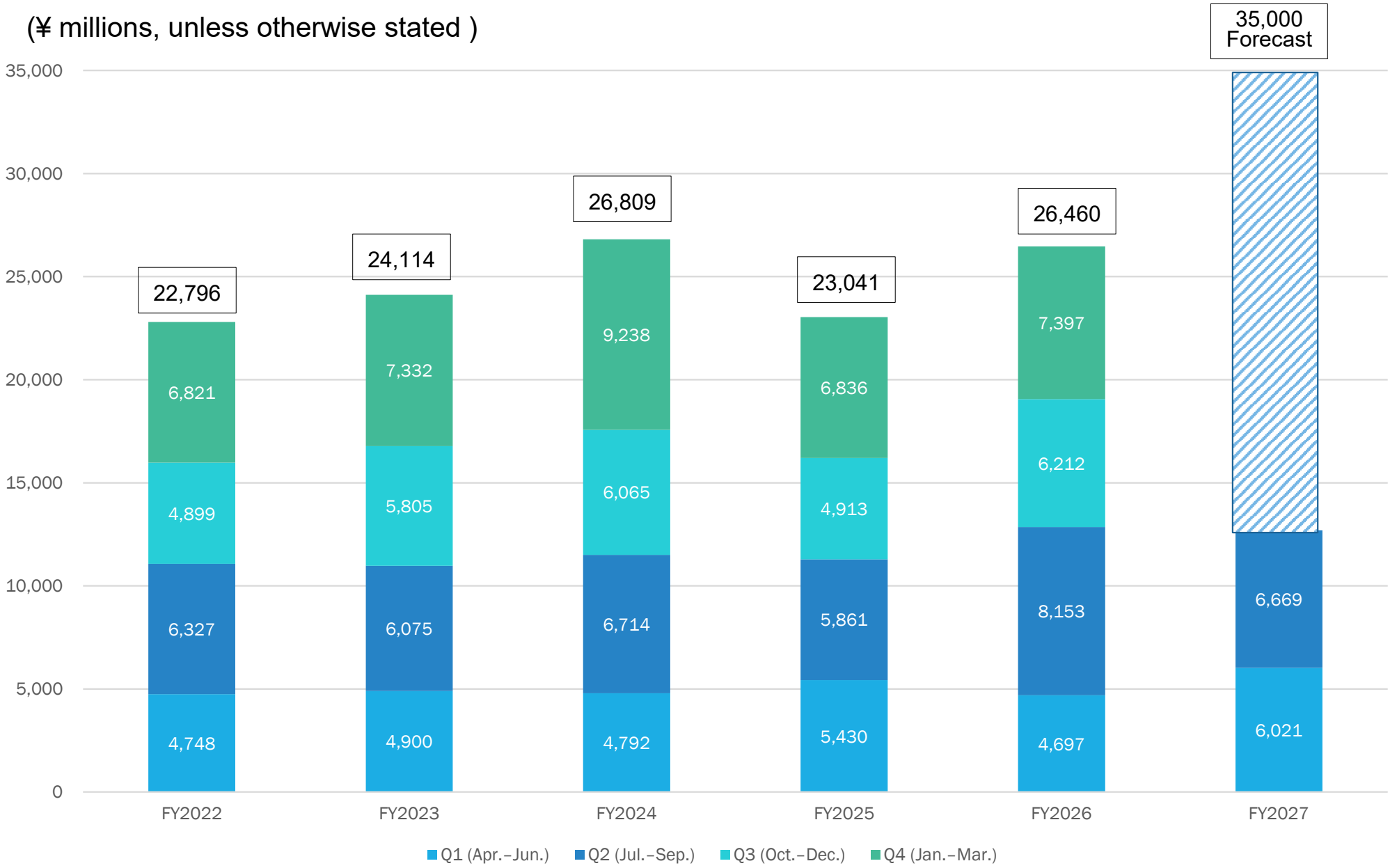
Note: The order backlog at the end of Q2 includes sales expected to be recognized in the next fiscal year and beyond.





7-1. Reference Data (1): Quarterly Net Sales Trends

(¥ millions, unless otherwise stated)



7-2. Reference Data (2): Quarterly Orders Received Trends

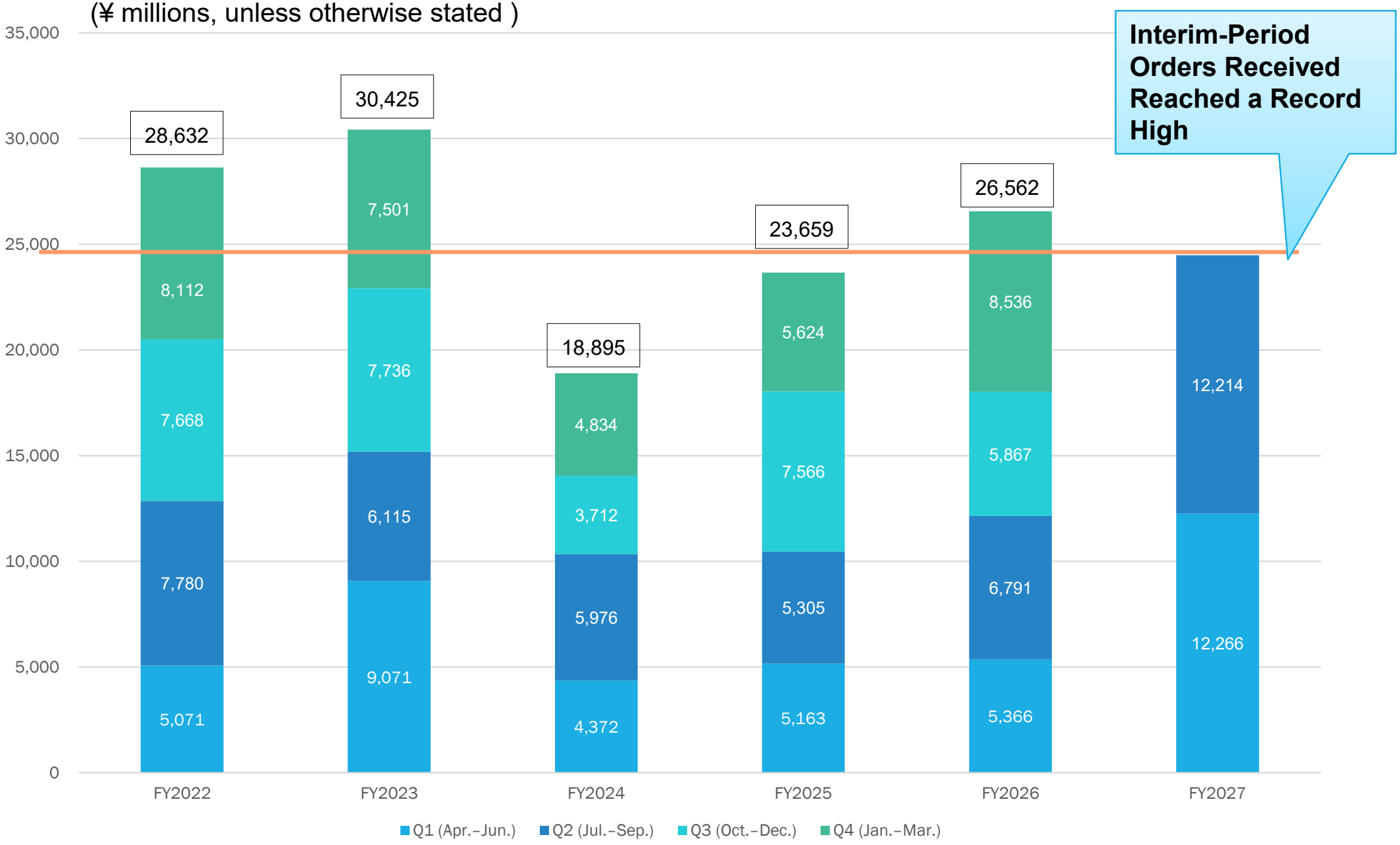
(¥ millions, unless otherwise stated)



7-3. Reference Data (3): Quarterly Orders Received Trends

Including Preliminary Order Indications for the Current Fiscal Year

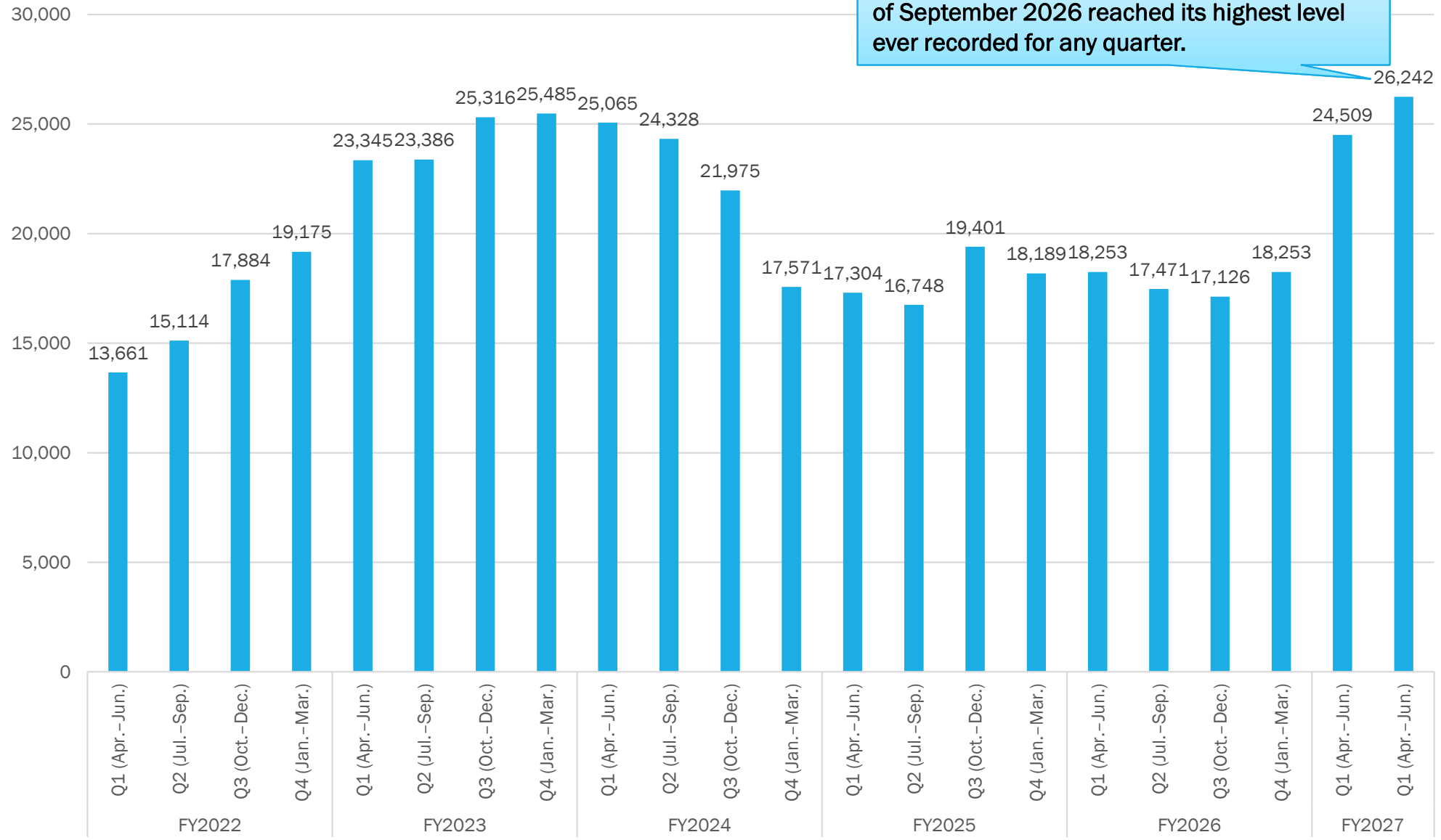
(¥ millions, unless otherwise stated)



7-4. Reference Data (4): Quarterly Order Backlog Trends

(¥ millions, unless otherwise stated)

Driven by record-high orders received during the interim period, the order backlog at the end of September 2026 reached its highest level ever recorded for any quarter.

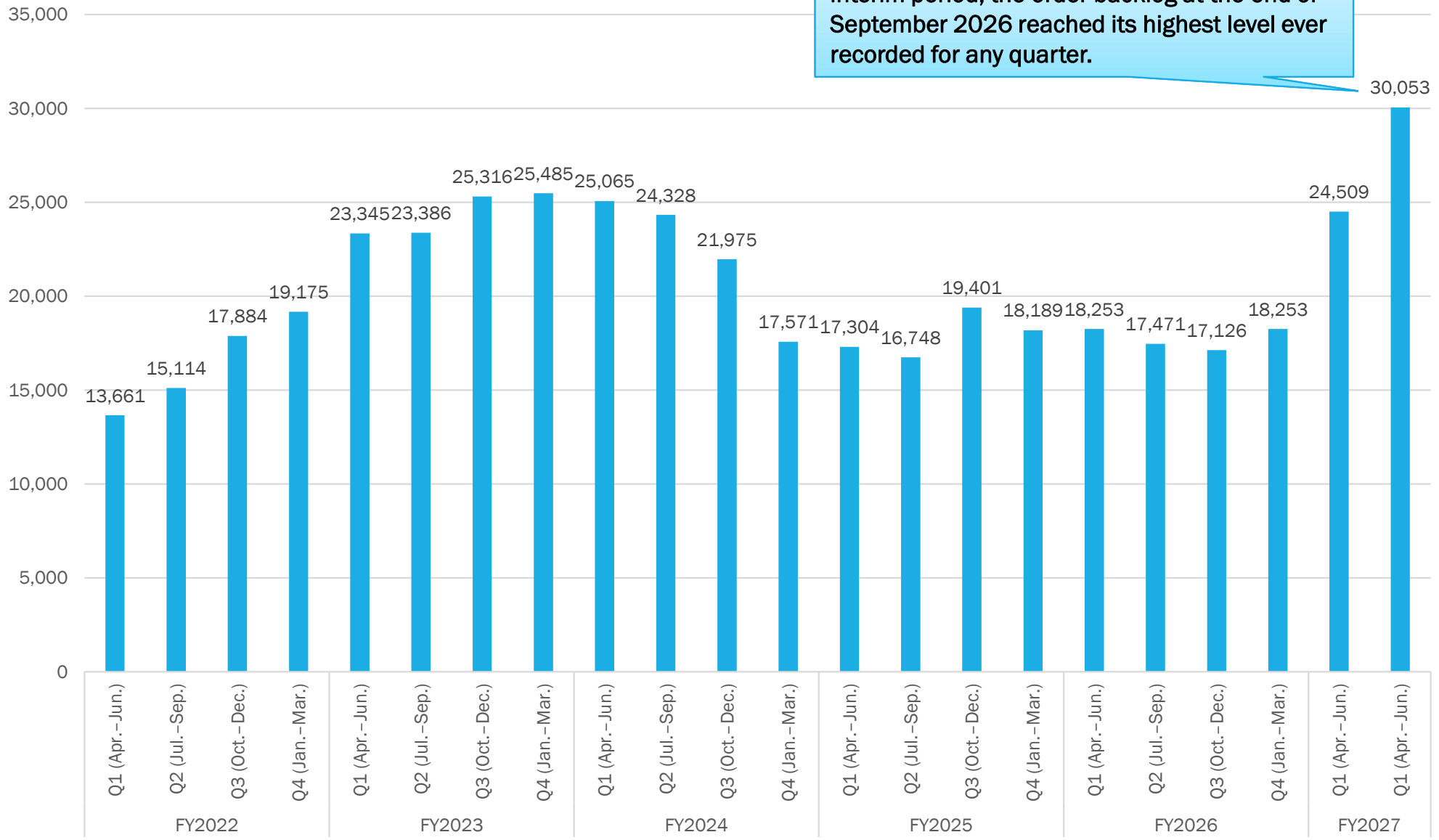


7-5. Reference Data (5): Quarterly Order Backlog Trends

Including Preliminary Order Indications for the Current Fiscal Year

(¥ millions, unless otherwise stated)

Driven by record-high orders received during the interim period, the order backlog at the end of September 2026 reached its highest level ever recorded for any quarter.





Let's make today another day

filled with energy, excitement, and inspiration.

Flexible High-Technology Business Group

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

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