

To whom it may concern

Company name: Y.A.C. Co., Ltd.

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Announcement on Consolidated Financial Forecast Revision

Considering recent business trend, we revised the consolidated financial forecast announced on Feb.10, 2016 as follows.

Consolidated financial forecast revision for the year ended Mar.31, 2016 (Apr.1, 2015 to Mar.31, 2016)

(Millions of Yen)

	Net Sales	Operating	Ordinary Income	Net Income	Net Income
		Income			per Share
Previous forecast (A)	26,500	800	720	360	¥40.32
Revised forecast (B)	25,545	807	546	28	¥3.14
Change (A-B)	-955	7	-174	-332	
Change Ratio (%)	-3.6%	0.9%	-24.2%	-92.2%	
Result for the year	16,622	787	966	639	¥71.72
ended Mar.2015					

Reasons for financial forecast revision

Yen currency exchange rate at the end of Mar. 2016 was stronger than estimated and addition to this tax paying amount of consolidated subsidiary is prospected to be higher than estimated.

Regarding dividends payment of end of Mar. 2016, 10 yen per share is expected and there is no revision from the previous forecast.

The forecasted figures stated above are based on the information currently available to us and certain assumptions that are regarded as legitimate. We do not promise that the forecasts or estimates will be accurate. Large discrepancies may be seen in the actual results due to various factors.