

To whom it may concern

Company name: Y.A.C. Co., Ltd. Representatives: Takefumi Momose, President (Code number TSE 6298, Listed Market TSE 1st Section) Inquiries: Yukio Soejima, Director and General Manager Corporate Strategy Div.

Notice of difference between Consolidated Financial Forecast and Results for the first six month of the fiscal year ending Mar.31, 2017

We announced the difference between consolidated financial forecast of the first six month of the fiscal year ending Mar.31, 2017 announced on May. 16, 2016 and the result.

1. Difference between consolidated financial forecast and result for the first six month of the fiscal year ending Mar. 31, 2017.(April 1, 2016 to September 30, 2016)

(Millions of Yen)

	Net	Operating	Ordinary	Profit for the	Profit for
	Sales	Income	Income	period	the period
				attributable to	per Share
				owners of parent	
Previous	13,000	400	350	230	¥25.76
forecast (A)					
Result (B)	17,264	584	338	263	¥29.49
Change (A-B)	4,264	184	-11	33	
Change Ratio	32.8	46.1	-3.3	14.5	
(%)					
Result of the					
previous	44.400	404	400	000	X00 F0
corresponding	11,102	461	462	236	¥26.52
period.					

2. Reasons.

During the period from April 1, 2016 to September 30, 2016, mainly display related business went well as a result net sales and operating income resulted above the initial forecast. Ordinary income and profit for the period attributable to owners of parent were nearly the same as the initial forecast because of foreign currency exchange rate influence.

There is no revision regarding consolidated financial forecast for the financial year ending Mar.31, 2017 at this moment but after reviewing carefully about future business activities if necessary we will announce on another occasion.