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**Fiscal Year ended Mar. 31, 2026**

# **SUMMARY FOR FINANCIAL RESULTS**

**May 21, 2026**

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

**Code No. : 6298 TSE Prime**  
**<https://www.yac.co.jp>**

## ▲ Notes regarding future prospects.


The future prospects described in this report are based on information available at the present time. However, please note that actual sales and profits may differ significantly from the forecast figures due to the following factors.

- The industries to which our main customers belong, such as the semiconductor industry, are characterized by rapid technological innovation and intense competition.
- External factors such as global economic conditions, exchange rate fluctuations, industry trends, and capital investment movements may have direct or indirect impacts on our business performance.

## ▲ 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. has been published, as detailed below. 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.



Read our company-sponsored  
research report at no cost.  
Research Coverage 

URL : <https://sharedresearch.jp/en/companies/6298>



## PROGRAM

1. Opening Speech

**MOMOSE Takefumi**, President and Representative Director, YAC-HD

2. Summary of Consolidated Financial Results for the fiscal year ended March 31, 2026

**HATAKEYAMA Osamu**, Managing Operating Officer and Director, YAC-HD

3. FY2025 Results and FY2026 Outlook of Each Business Segment

- i Semiconductor and Mechatronics related Business

**ITO Toshihiko**, Vice President, YAC-HD

- ii Environmental and Social Infrastructure related Business

**OHKURA Akihiro**, Senior Managing Operating Officer and Director, YAC-HD

- iii Medical and Health Care related Business

**SEKIGUCHI Takashi**, President and CEO, YAC BIO INC.

4. Outlook for the YAC Group

**MOMOSE Takefumi**, President and Representative Director, YAC-HD

5. Q & A



## 1. Opening Speech

**MOMOSE Takefumi**

President and Representative Director

Y.A.C. Holdings Co., Ltd.



## 2. Summary of Consolidated Financial Results for the fiscal year ended March 31, 2026

**HATAKEYAMA Osamu**

Managing Operating Officer and Director

Y.A.C. Holdings Co., Ltd.

## 1. Overall Summary

### 【Income and Expenditure】

In addition to the increase in gross profit accompanying higher revenue, the improvement in non-operating income/ loss and extraordinary income/loss resulted in profit for the period—the bottom line—reaching 1.3 billion yen, doubling from the previous fiscal year.

### 【Financial Position】

Total assets increased to 43.7 billion yen, up 2.7 billion yen, due to the simultaneous recognition of higher assets (fixed assets) and higher liabilities (borrowings).

## 2. Profit and Loss Status (Profit by Stage)

### Gross Profit

The increase in gross profit was largely attributable to the effect of higher revenue.

### Operating Profit

Due in part to the full-year burden of expenses from the subsidiary that joined the Group in January 2025, operating profit recorded a slight decrease.

### Ordinary Profit

Ordinary profit turned to an increase as a result of improvements in non-operating income and expenses (including the reversal of allowance for doubtful accounts and an improvement in foreign exchange gains/losses).

### Net Profit

Furthermore, with the contribution of extraordinary income—particularly negative goodwill—net profit doubled (559 million yen → 1,326 million yen).

## 3. Financial Condition

### Summary

Growth investments for the future (acquisition of fixed assets) were actively carried out, resulting in a 6.6% increase in total assets.

### Cash Flow

Operating cash flow remained positive, driven by a continued significant improvement in working capital factors.

## 4. Segment Information

### Profit and Loss Status

This fiscal year, the Environment and Infrastructure segment drove the overall financial results. The Medical and Healthcare segment also secured an operating profit.

### Orders Received Status

As for the order situation at the end of the fiscal year ended March 2026, both orders received and order backlog increased compared with the previous fiscal year.

## 5. Business Topics for the Fiscal Year

We achieved the integration of Sanwa Electric Instrument Co., Ltd., the leading manufacturer in Japan's electrical and on-site measurement market, into our Group.

—“SANWA” is already established as a global brand—

## 6. Shareholder Returns

The Company implemented a share repurchase program —

- Maximum acquisition amount: 1.0 billion yen
- Maximum number of shares: 1.4 million shares
- Deadline: end of May 2026

We also introduced a progressive dividend policy (shifting from a 30% payout ratio to a progressive dividend).

## 7. Regarding the Full-Year Forecast for the Fiscal Year Ending March 2027

### Full Year Earnings Forecast

- Net Sales: 35.0 billion yen
- Operating Profit: 3.3 billion yen
- Ordinary Profit: 3.0 billion yen
- Net Profit: 2.0 billion yen

### Full Year Dividend Forecast

Annual dividend of 45 yen per share (22 yen interim / 23 yen year-end), representing a 5-yen increase from the previous fiscal year.

—The forecast dividend payout ratio is expected to be just under 40% (45 yen / 112.66 yen)—

## (1) Overview

- Increased revenue and profit: In addition to higher revenue, a “one-off special factor” led to a significant improvement in bottom-line profit.

[ +905M (increase in revenue) + ▲453M (deterioration in gross profit margin) = +452M ]

(¥ Millions, unless otherwise stated)

	FY3/2023 Results	FY3/2024 Results	FY3/2025 Results ①	FY3/2026 Results ②	YoY Change ② - ①	YoY Growth Rate
Net Sales	24,114	26,809	23,041	26,460	3,419	14.8%
Gross Profit	6,087	7,100	6,556	7,009	452	6.9%
Gross Profit Margin	25.2%	26.5%	28.5%	(26.5%)		
Operating Profit	1,495	2,006	1,354	1,319	(34)	(2.6%)
Operating Profit Margin	6.2%	7.5%	5.9%	(5.0%)		
Ordinary Profit	1,541	2,074	1,124	1,221	97	8.6%
Net Profit	921	1,417	559	1,326	766	137.1%

(¥ Millions, unless otherwise stated)

	FY3/2022	FY3/2023	FY3/2024	FY3/2025	FY3/2026
Net Sales	22,796	24,114	26,809	23,041	26,460
Gross Profit	6,133	6,087	7,100	6,556	7,009
Gross Profit Margin	26.9%	25.2%	26.5%	28.5%	26.5%
Operating Profit	1,566	1,495	2,006	1,354	1,319
Operating Profit Margin	6.9%	6.2%	7.5%	5.9%	5.0%
Ordinary Profit	1,491	1,541	2,074	1,124	1,221
Ordinary Profit Margin	6.5%	6.4%	7.7%	4.9%	4.6%
Interim Net Profit	1,107	921	1,417	559	1,326
Interim Net Profit Margin	4.9%	3.8%	5.3%	2.4%	5.0%

This fiscal year, the Environment and Infrastructure segment drove the overall financial results. The Medical and Healthcare segment also secured an operating profit.

(¥ Millions)

	Business Segment			Subtotal	Adjustment	Total
	Semiconductor & Mechatronics	Medical & Healthcare	Environmental & Social Infrastructure			
FY3/2025 Net Sales	9,761	5,244	8,036	23,041	—	23,041
FY3/2025 Operating Profit	1,395	346	475	2,217	(862)	1,354
FY3/2026 Net Sales	10,493	5,508	10,459	26,460	—	26,460
FY3/2026 Operating Profit	1,435	62	721	2,218	(899)	1,319
Sales Increase/Decrease	731	264	2,422	3,419	—	3,419
Profit Increase/Decrease	39	(284)	264	1	(36)	(34)

# Sales by Segment and Region



(¥ Millions)

Region	Fiscal Year Ended March 2025 Reported Segments				Fiscal Year Ended March 2026 Reported Segments				Total YOY Amount of change
	Semiconductor & Mechatronics	Medical & Healthcare	Environmental & Social Infrastructure	Total	Semiconductor & Mechatronics	Medical & Healthcare	Environmental & Social Infrastructure	Total	
Japan	7,018	4,884	6,624	18,526	7,225	4,963	7,972	20,161	1,635
China	481	-	631	1,113	727	-	1,881	2,609	1,496
Asia	2,038	220	766	3,025	2,528	299	443	3,270	245
Others	222	139	13	376	11	245	161	418	42
Total	9,761	5,244	8,036	23,041	10,493	5,508	10,459	26,460	3,419

Regarding the order status at the end of fiscal year ended March 2026, both orders received and order backlog increased year on year.

(¥ Millions)

Business Segment	FY3/2024		FY3/2025		FY3/2026	
	Order Received	Order Backlog	Order Received	Order Backlog	Order Received	Order Backlog
Semiconductor & Mechatronics	9,228	5,461	9,529	4,733	9,696	3,936
Medical & Health Care	4,282	5,620	4,274	4,717	5,874	5,082
Environment & Social Infrastructure	5,384	6,488	9,829	8,712	10,991	9,244
<b>Total</b>	18,895	<b>17,570</b>	23,643	<b>18,163</b>	26,562	<b>18,264</b>

**(1)Summary:** Total assets (43.7 billion yen) increased by 2.7 billion yen compared with the end of March 2025

— On the asset side: Acquisition of Linus Biotechnology Inc. shares and Sanwa Tesmex Inc. land —

— On the liability side: Increase in borrowings related to the above acquisitions —

(¥ Millions)

	FY3/2024	FY3/2025 ①	FY3/2026 ②	Change ②-①
Current Assets	33,013	29,760	29,609	(150)
Non-current Assets	10,814	11,325	14,184	2,858
Total Assets	43,827	41,086	43,793	2,707
Current Liabilities	15,665	15,011	15,643	631
Non-current Liabilities	11,171	8,980	11,173	2,193
Total Net Assets	16,989	17,093	16,976	(116)

The consolidated equity ratio declined slightly, mainly due to the increase in total assets.

	FY3/2021	FY3/2022	FY3/2023	FY3/2024	FY3/2025	FY3/2026
Equity Ratio	37.5%	41.3%	41.1%	38.7%	41.1%	38.7%

Operating Cash Flow Remained Positive, Supported by a Significant Improvement in Working Capital Factors.

C/F Summary:

- FY3/2024: Profit factors (+1,903 M) + Working capital factors (▲1,021 M) = +882 M
- FY3/2025: Profit factors (+1,024 M) + Working capital factors (+1,646 M) = +2,670 M
- FY3/2026: Profit factors (+1,203 M) + Working capital factors (+1,867 M) = +3,070 M

(¥ Millions, unless otherwise stated)

	FY3/2023	FY3/2024	FY3/2025	FY3/2026
Cash & Cash Equivalents at End of Previous FY	8,619	6,552	7,558	7,094
Operating Activities C/F	(1,636)	882	2,670	3,070
Investment Activities C/F	(742)	(2,178)	(1,077)	(2,028)
Financing Activities C/F	272	2,252	(2,069)	494
Effect of Exchange Rate Changes	39	49	72	22
Cash & Cash Equivalents at End of this FY	6,552	7,558	7,094	8,653

This fiscal year, ROE rose significantly to 7.83%, driven by improved profitability (net profit margin) and enhanced asset efficiency (total asset turnover).

	FY3/2023	FY3/2024	FY3/2025	FY3/2026
Net Profit Margin ①	3.820%	5.287%	2.225%	5.01%
Total Asset Turnover ②	0.622 turns	0.611 turns	0.561 turns	0.604 turns
Financial Leverage ③	2.480 times	2.665 times	2.434 times	2.586 times
ROE ( ① × ② × ③ )	5.9%	8.62%	3.03%	7.83%

① Net Profit Margin = Net Income / Net Sales

② Total Asset Turnover = Net Sales / Total Assets

③ Financial Leverage = Total Assets / Equity

### Notice Regarding Acquisition of Treasury Shares

(1)	Type of shares to be acquired	Common shares of the Company
(2)	Total number of shares to be acquired	Up to 1,400,000 shares
	Ratio to total number of outstanding shares (Excluding treasury shares) : 7.58%	
(3)	Total acquisition cost	Up to one billion yen
(4)	Acquisition period	From November 14, 2025 to May 29, 2026

### Notice Regarding Change in Dividend Policy (Introduction of Progressive Dividends)

(1)	After the Change	Our basic policy will be to implement a progressive dividend (※) while taking into account investments for business growth and our financial position. However, this policy may be subject to change in the event of significant investment opportunities such as mergers and acquisitions.
(2)	Reason for the Change	To clarify our commitment to shareholders who hold our shares over the long term.
(3)	Effective Timing	Effective from the Interim Dividend for the Fiscal Year Ended March 2026

**FY3/2026 Payout Ratio: 113.27% ((Total Dividend Payments + Total Share Buybacks) / Net Income)**

※ “Progressive dividend” refers to maintaining or increasing the dividend per share compared to the previous fiscal year.

## Full-Year Earnings Forecast for FY3/2027

→ Aiming for Higher Revenue and Profit

(¥ Millions, unless otherwise stated)

	Net Sales	Operating Profit	Ordinary Profit	Net Profit attributable to owners of parent	Net Profit per Share (yen)
FY3/2026 Results	26,460	1,319	1,221	1,326	72.43
FY3/2027 Forecast	35,000	3,300	3,000	2,000	112.66
YoY Change (%)	32.3%	50.2%	45.7%	50.8%	55.5%

## Full-Year Dividend Forecast for FY3/2026

→ An Increase of 5.0 yen per Share is Planned

(¥ Millions, unless otherwise stated)

	FY3/2024 Results	FY3/2025 Results	FY3/2026 Forecast	FY3/2027 Forecast
Interim	12.5	17.5	20	22
Year-end	25	20	20	23
Annual	37.5	37.5	40	45
Dividend Payout Ratio	48.6%	123.4%	55.2%	39.9%

- A 1-for-2 stock split was implemented with December 31, 2024 as the record date. Dividend amounts prior to the split have been adjusted and presented on a post-split, per-share basis.



## Segment Information

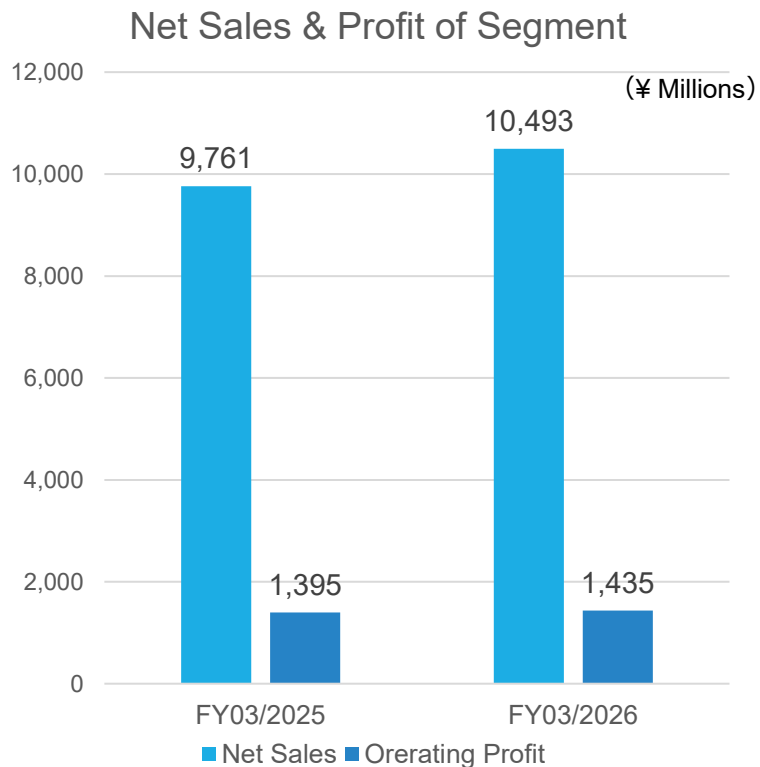
### 3 - i Semiconductor and Mechatronics related Business

#### FY2025 Results and FY2026 Outlook

**ITO Toshihiko**

Vice President,

Y.A.C. Holdings Co., Ltd.



**Segment Companies :**

- Y.A.C. Mechatronics Co., Ltd. • YAC Garter Co., Ltd.
- YAC DASTech, Inc. • Y.A.C. Beam Co., Ltd.

Effective April 2025, certain group companies within the segment were reorganized.

Figures for FY2024 have been recalculated based on the revised segment composition.

In the Semiconductor and Mechatronics related Business, JEI and YAC Singapore were excluded from the segment.

## Full Year Results for FY2025

- Higher revenue and profit year-on-year
- Strong performance in clean conveyors for semiconductor front-end processes
- Solid sales of electronic component taping machines and carrier tapes
- Strong demand for IPA dryers and pure-water heating systems for semiconductor front-end processes
- Postponed sales of hard disk-related equipment
- Weak performance in used equipment and resale operations

## Outlook for FY2026

- Clean conveyors are expected to continue performing strongly.
- IPA dryers and pure-water heating systems are expected to remain strong.
- Taping machines and carrier tapes are expected to maintain strong performance.
- Sales of hard disk-related equipment are anticipated.
- Sales of manufacturing equipment for perovskite solar cells are expected.
- Monitoring domestic and overseas investment trends in power semiconductors.



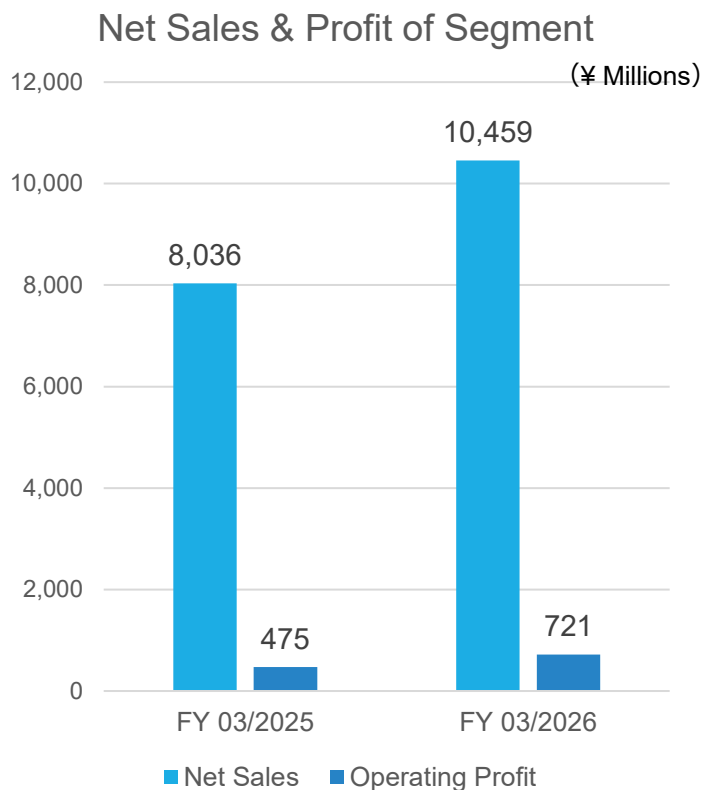
## Segment Information

### 3 - ii Environmental and Social Infrastructure related FY2025 Results and FY2026 Outlook

**OHKURA Akihiro**

Senior Managing Operating Officer and Director

Y.A.C. Holdings Co., Ltd.



**Segment Companies :**  
 • Ohkura Electric Co., Ltd. • YAC Denko Co., Ltd.  
 • Y.A.C. Machinery Co., Ltd. • JE International Corporation  
 • YAC (Shanghai) International Trade • TechnoOptis Co., Ltd.

Effective April 2025, certain group companies within the segment were reorganized.

Figures for FY2024 have been recalculated based on the revised segment composition.

In the Environment and Social Infrastructure-Related Business, JEI and Techno Optis were added to the segment composition. In addition, Sanwa Electric Instrument, acquired on March 31, 2026, has been incorporated into this segment.

## Full Year Results for FY2025

- Strong performance in the FPD business and optical measurement equipment business
- Expansion of control and communication businesses related to renewable energy and battery storage in the power market
- Net sales: ¥10.4 billion, up 30.1% year-on-year
- Segment profit: ¥700 million, up 51.9% year-on-year
- Challenges: Launch of the paper packaging machine business; declining demand for optical inspection equipment

## Outlook for FY2026

- Order backlog: ¥12,452 million, up 33.7% year-on-year including preliminary orders
- Strong performance in the FPD business and battery-related control and communication business; stable demand for optical measurement equipment
- Expected recovery in demand for optical inspection equipment
- Contribution to sales and profit from the addition of Sanwa Electric Instrument to the Group
- Creation of segment synergies



## Segment Information

### 3 - iii Medical and Healthcare related Business

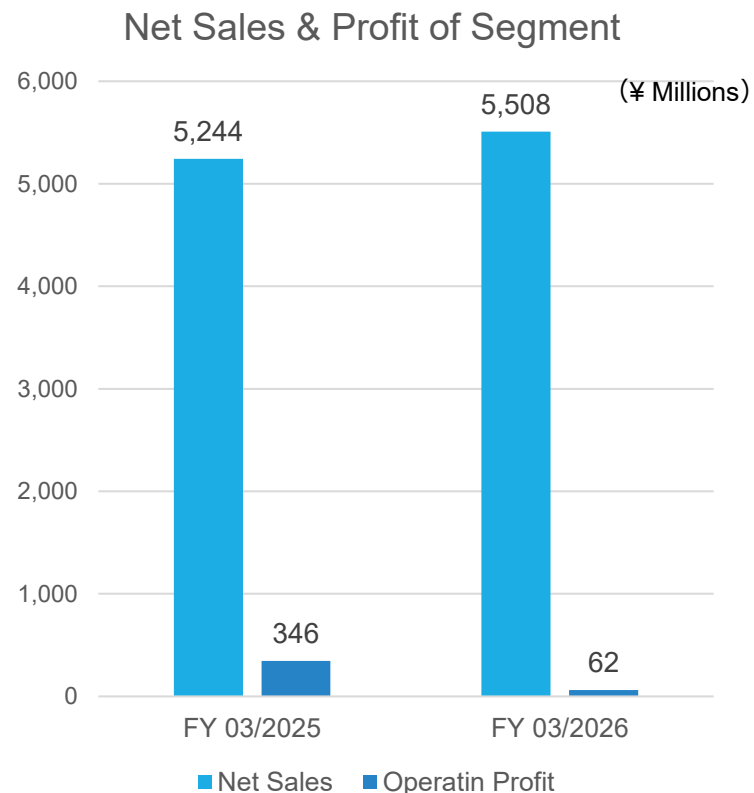
FY2025 Results and FY2026 Outlook

Progress of Bio Business

**SEKIGUCHI Takashi**

President and CEO

YAC BIO INC.



Segment Composition:  
 •YAC Elex Co., Ltd. •YAC BIO INC.  
 •YAC System Singapore Pte Ltd.

Effective April 2025, certain group companies within the segment were reorganized.  
 Figures for FY2024 have been recalculated based on the revised segment composition.  
 In the Medical and Healthcare related business segment, YAC System Singapore have been incorporated into the structure.

## Full Year Results for FY2025

- YAC Elex promoted the transition to next-generation dialysis machine production, and sales continued to perform steadily.
- In July, the company launched a hair-based diagnostic support service for Autism Spectrum Disorder (ASD), and also began accepting advance orders for the high-sensitivity optical digital immunoassay analyzer.
- Despite higher revenue, segment profit declined due to rising raw material costs, adjustments associated with the transition to the next-generation model, and the time required for launching and gaining market penetration for new businesses.

## Outlook for FY2026

- Orders for the new dialysis machines from YAC Elex continue to progress smoothly.
- Driven by increased demand from AI data centers and the resulting recovery in the HDD industry, a major order has already been secured in Singapore.
- YAC BIO plans to achieve higher revenue and profit for the segment through further expansion of its hair-based diagnostics business and sales of dementia biomarker assay kits.

# Progress in the Biotechnology Business:

## Expansion of Hair-Based Analysis Services

Building on the collaboration with LinusBio, the business is expanding into the ASD, environmental exposure, and stress-related domains.

July 2025



### Launch of ASD Screening Services

As part of the collaboration with LinusBio, we have launched a hair-based screening service for Autism Spectrum Disorder (ASD).

Under considering for introduction



### Environmental Exposure Screening

In addition to ASD, LinusBio has launched a new service that evaluates environmental exposure based on elemental analysis of hair. The company is moving forward with consideration for its introduction in Japan.

Toward Social Implementation



### Stress Marker Detection

Developed jointly with Professor Taira of Fukushima University. Leveraging the Nano-PALDI method (patented in Japan) and a stress-marker compound currently under patent application, the project is advancing toward social implementation.

### Future Initiatives

In addition to further expanding the collaboration with LinusBio, the company plans to launch new initiatives that leverage its technologies to address stress as an emerging social issue. Discussions have already begun with multiple companies and research institutions.

From a manufacturing-focused company to a provider of integrated value combining products, analytical services, and partnership networks.



## Hair Analysis Service

Non-invasive, Mailed-based, and Time-services visualization

### ASD Screening

Service launch: July 2025

### Environmental Exposure Screening

Evaluation Based on Hair Elemental Analysis / Considering Introduction in Japan

### Stress Marker Detection

Nano-PALDI Method × Stress Markers

**Offered as a service**

## Medical & Healthcare Market



## Blood Biomarker Products

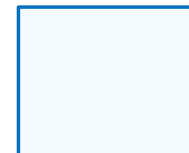
From high-sensitivity digital ELISA to simple test kits



### KI-ZA-SHI

High-Sensitivity Digital ELISA Measurement System  
Pre-orders Now Open

**pTau217**



### ELISA Kit

Simple ELISA Kit Two-Product Lineup Together with the Instrument

**Mid-pTau181\***

\*The world's most advanced dementia marker developed by Professor Takahiko Tokuda of Osaka Metropolitan University

**We aim to evolve beyond manufacturing and deliver a new ecosystem that integrates products and services, contributing to society through value creation in the medical and healthcare markets.**



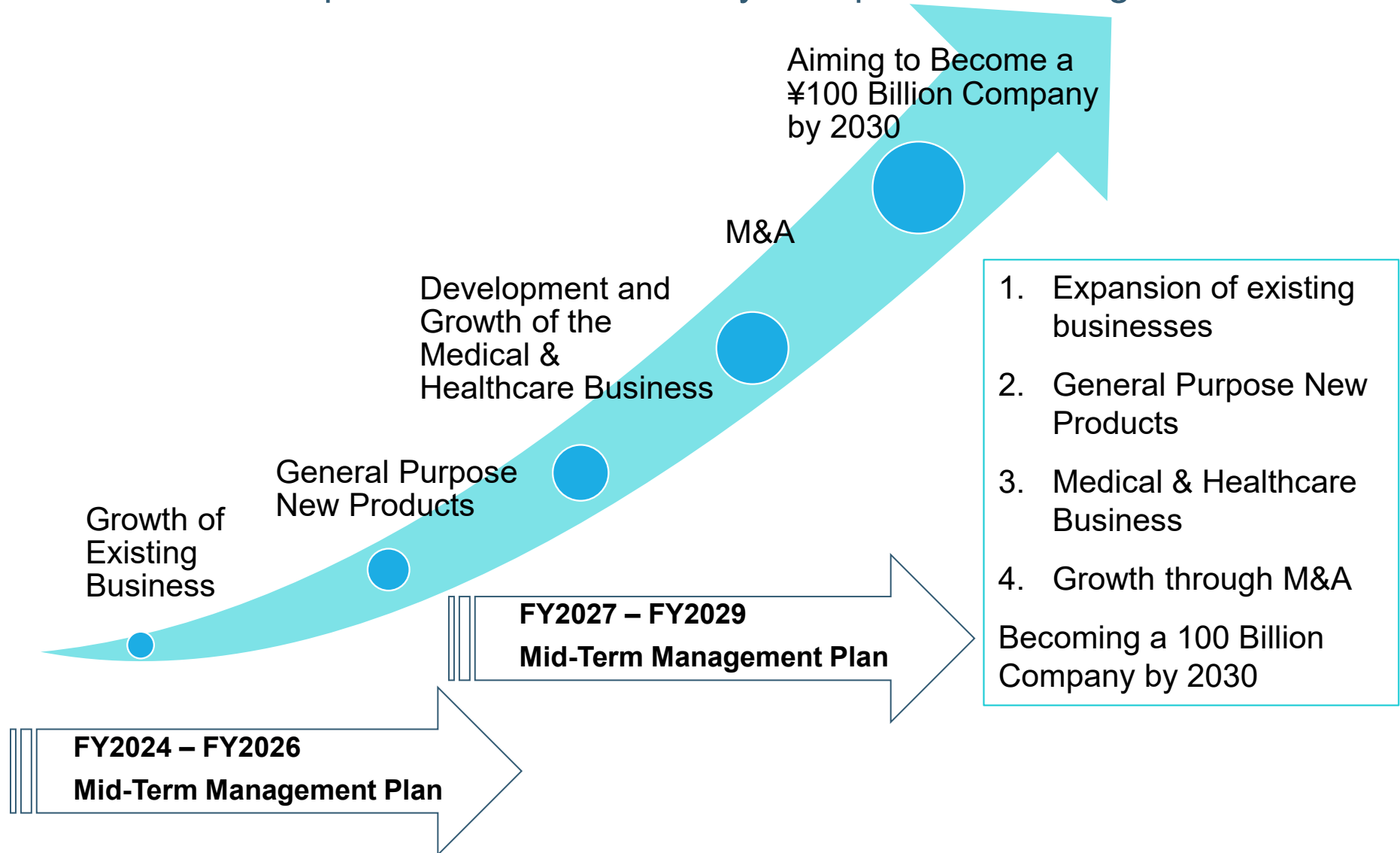
## **4. Outlook for the YAC Group**

**MOMOSE Takefumi**

**President and Representative Director**

**Y.A.C. Holdings Co., Ltd.**

~Sustained Corporate Growth Driven by Multiple Growth Engines~



~Balancing growth investments with capital efficiency to sustainably enhance corporate value~

$$\text{ROE} = \text{Net Profit Margin} \times \text{Asset Turnover} \times \text{Financial Leverage}$$

## Net Profit Margin

Improvement in gross profit margin

Development of high-value-added products

Proper management of on-site operating rates

Focusing Not Only on Revenue Growth but Also on the Quality of Earnings

## Asset Turnover

Fables management

Proper inventory levels

Review of unprofitable businesses

Management Focused on Efficiently Turning Invested Capital

## Financial Leverage

Targeting an equity ratio of 50%

Balancing Defense and Offense

## ~A Three-Layer Growth Strategy for the Medical and Healthcare Sector~

A business structure that simultaneously fosters

- ◆ Stable earnings
- ◆ Growth options
- ◆ Future value

Business Areas	Positioning	Key Features	Investor Perspective
Hemodialysis Machine	Stable Earnings	Design requirements, high reliability, need for updates	Cash Generation capacity and support for business performance
Hair Diagnosis Support Service	Growth Options	Non-invasive, time-series data analysis, new markets	Mid- to long-term growth and potential and business expansion
Biomarker Business	Future Value	General-purpose detection technology, platform deployment	Long-term option value creation

A horizontal banner at the top of the slide contains several small images: a golden mechanical part, a grid of solar panels, the aurora borealis, a bright sun flare, a row of solar panels under a blue sky, and a person in a suit working at a desk.

*Well, Today should be  
a Fascinating and Prosperous Day, again !*

*Flexible High-Technology Business Group*



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

Amounts are rounded down to the nearest million yen.