

Fiscal Year Ending March.31, 2026

SUPPLEMENTARY MATERIALS
9 MONTHS
FINANCIAL RESULTS

February 12, 2026

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

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▲Notes regarding future prospect.

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.

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1. Summary of 9M FY3/2026

1. Year-on-year increase in both revenue and profit

i. Sales increased by ¥2,858 million (17.6%↑) compared with the same period last year.
ii. Operating profit increased by ¥404 million (53.2% ↑) compared with the same period last year.

2. Orders received remained at same level as the previous year

i. Orders received remained at the same level as in the same period last year.
ii. Excluding FY3/2022 and FY3/2023, when orders surged due to global component delivery delays, order level remained high.
iii. The decline in the order backlog reflects steady progress in converting orders into sales.

3. Ordinary profit and net profit increased significantly year-on-year

i. Ordinary profit increased by ¥524 million compared with the same period last year, driven by a ¥404 million increase in operating profit, a ¥29 million decrease in interest expenses, a ¥23 million rise in miscellaneous income, ¥17 million in foreign exchange gains, and the reversal of ¥86 million in allowance for doubtful accounts related to a Chinese customer recorded in the previous fiscal year
ii. Net profit increased by ¥478 million compared with the same period last year, mainly reflecting the ¥524 million increase in ordinary profit, partially offset by a ¥40 million rise in corporate taxes.

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2. Business Results of 9M FY3/2026

(¥ millions, unless otherwise stated)

	9M FY3/2025	9M FY3/2026	Year on Year Change	Year on Year Growth Rate
Sales	16,205	19,063	2,858	17.6%
Gross profit (Gross Profit Margin)	4,554 28.1%	5,352 28.1%	797	17.5%
Operating profit (Operating Profit Margin)	761 4.7%	1,166 6.1%	404	53.2%
Ordinary profit	580	1,105	524	90.4%
Net profit attributable to owners of the parent	184	662	478	259.5%
Net profit per share (yen) (※)	¥10.01	¥35.97	¥25.96	259.3%

(※) Calculated based on the current basis, reflecting the stock split effective January 1, 2025.

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3. Sales and Profits by Business

*Year-on-year values have been adjusted to reflect the new segmentation starting in the fiscal year ending March 31, 2026.

(¥ millions, unless otherwise stated)

		9M FY3/2025	9M FY3/2026	Year on Year Change	Year on Year Growth Rate	Notes
Semiconductor & Mechatronics Business	Sales	6,993	7,879	886	12.7%	Sales of electronic component taping equipment, carrier tape, and dryers continued to perform well.
	Profit	962	1,134	172	17.9%	
Medical & Health Care Business	Sales	4,054	4,178	123	3.1%	Revenue increased with the launch of diagnostic support services using hair and blood samples, while profit declined due to start-up costs associated with the new services.
	Profit	264	178	(85)	(32.3%)	
Environment & Social Infrastructure Business	Sales	5,157	7,005	1,847	35.8%	The FPD-related business continued to perform well, and the company acquired through M&A also contributed to earnings.
	Profit	161	495	334	207.9%	
HD and Others	Profit	(626)	(643)	(17)	—	
Total	Sales	16,205	19,063	2,858	17.6%	
	Profit	761	1,166	404	53.2%	

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4-1. Orders Received and Order Backlog by Business Segment

*Year-on-year values have been adjusted to reflect the new segmentation starting in the fiscal year ending March 31, 2026.

(¥ millions, unless otherwise stated)

		9M FY3/2025	9M FY3/2026	Year on Year Change	Year on Year Growth Rate
Semiconductor & Mechatronics Business	Order received	7,183	7,268	84	1.2%
	Order Backlog	5,155	4,121	(1,033)	(20.0%)
Medical & Health Care Business	Order received	3,300	3,008	(291)	(8.8%)
	Order Backlog	4,932	3,547	(1,384)	(28.1%)
Environment & Social Infrastructure Business	Order received	7,552	7,748	196	2.6%
	Order Backlog	9,313	9,455	142	1.5%
Total	Order received	18,035	18,025	(9)	(0.1%)
	Order Backlog	19,401	17,125	(2,275)	(11.7%)

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4-2. Orders received, Net sales, Order Backlog

Relationship among Orders Received, Net Sales, and Order Backlog in the first nine months

(¥ millions)

	9M FY3/2025	9M FY3/2026	Year on Year Change	(For reference) Full Year FY3/2025
Orders received	18,035	18,025	(9)	23,659
Net sales	16,205	19,063	2,858	23,041
Order Backlog	19,401	17,125	(2,275)	18,188

i. Net sales increased as the order backlog from the end of the previous fiscal year was steadily converted into sales.
The decrease in the order backlog reflects this progress in sales recognition.
ii. Order received remains at the same level as in the same period of the previous year.

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5. Outline of B/S

＜Assets＞

(¥ millions)

	Full Year FY3/2025	9M FY3/2026	Change	Notes
Cash & deposits	7,182	8,110	927	
Trade note & accounts receivable	9,389	8,260	(1,129)	Collection of accounts receivable progressed.
Inventories	12,271	12,439	167	
Other current assets	916	817	(98)	
Non-current asset	11,325	12,114	788	Investment securities increased.
Total Assets	41,086	41,742	656	

＜ Liabilities & Net Assets＞

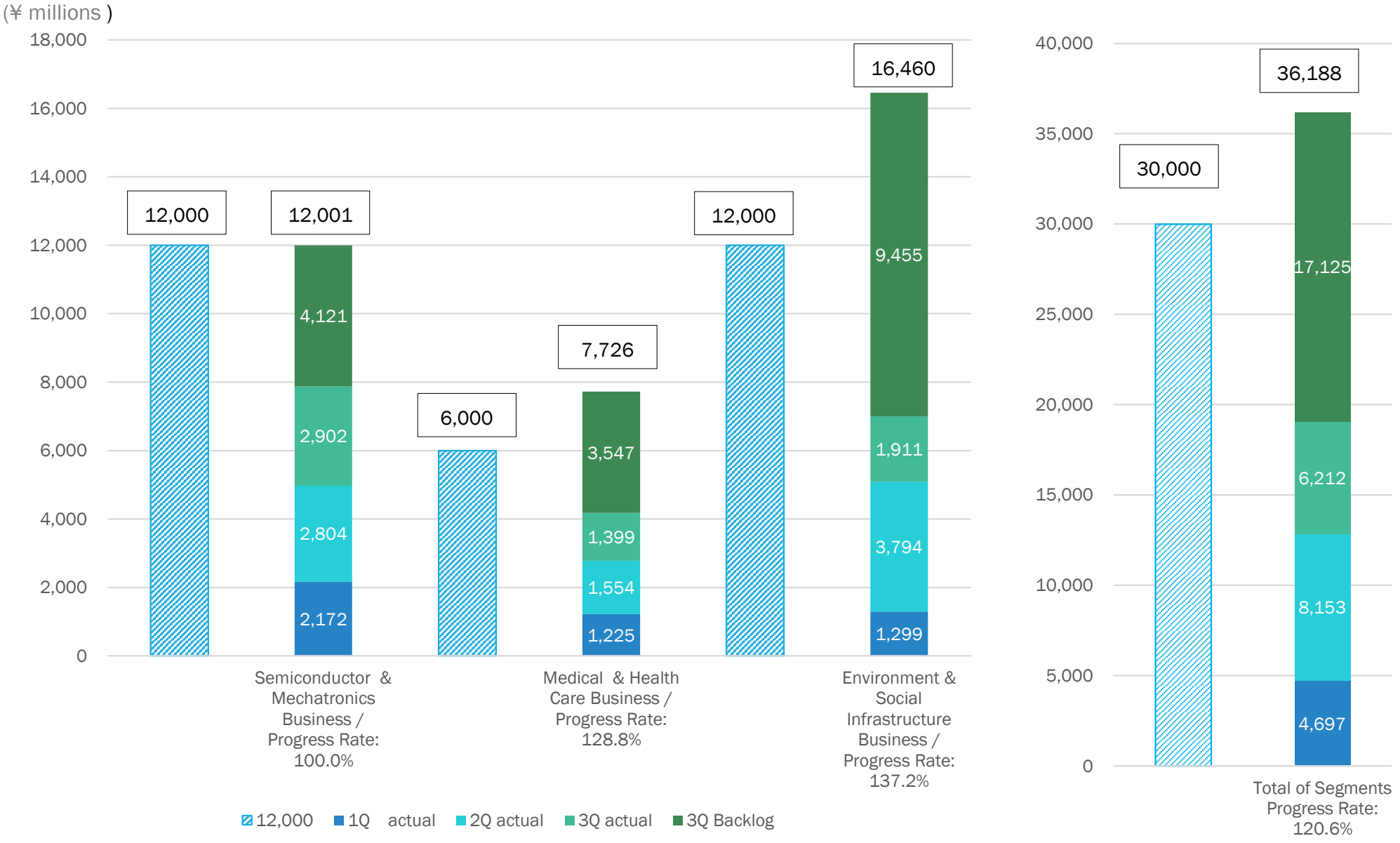
(¥ millions)

	Full Year FY3/2025	9M FY3/2026	Change	Notes
Notes & account payable	4,032	4,595	562	
Other current liabilities	10,929	11,568	638	Short-term borrowings increased.
Fixed liabilities	9,030	8,961	(69)	
Net assets	17,093	16,617	(475)	
Total liabilities & net assets	41,086	41,742	656	

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6. Progress of Sales Plan for Full Year FY3/2026

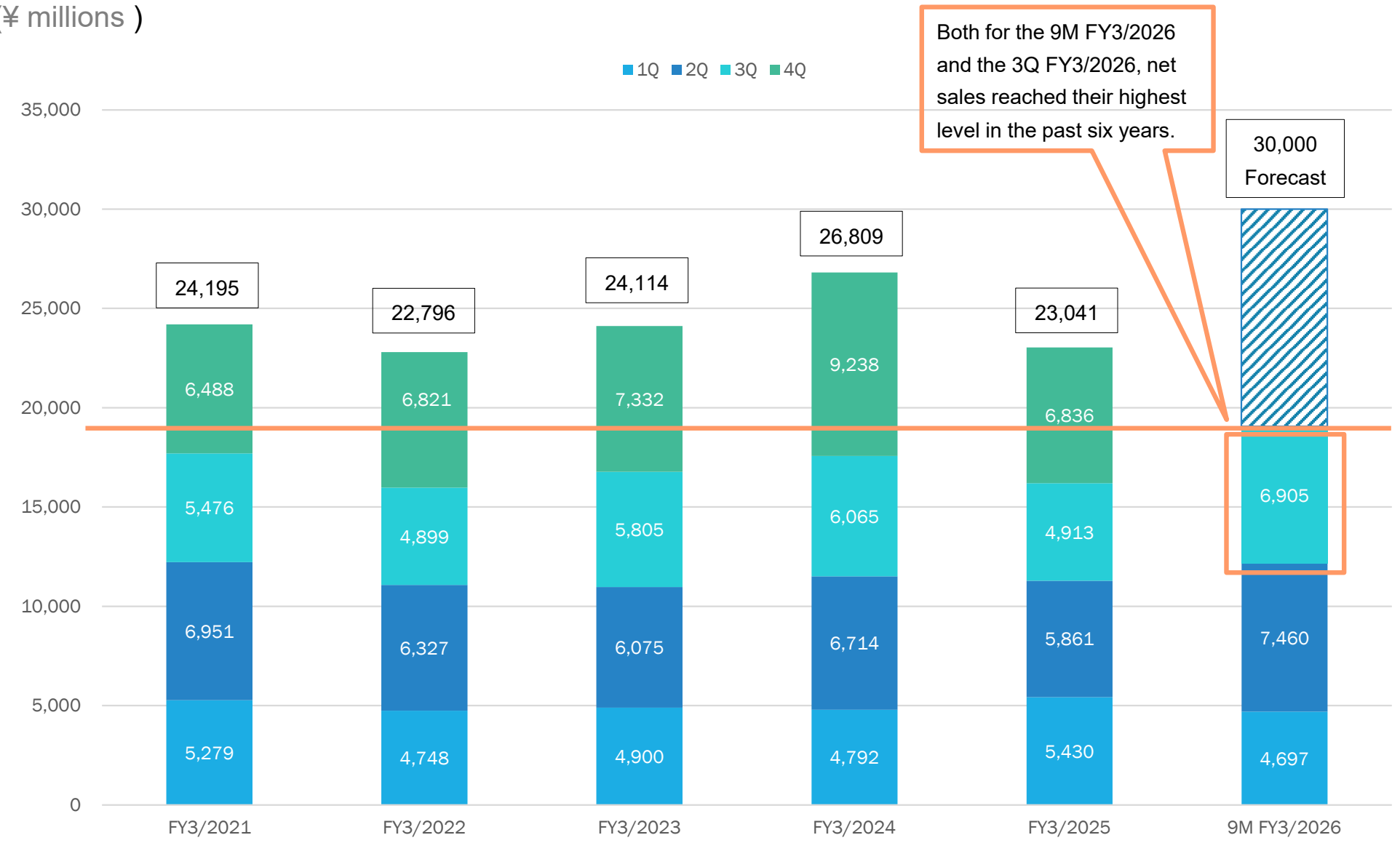
Progress of Sales Plans by Business Segment for Full Year FY3/2026



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7-1. Reference 1 : Quarterly Sales

(¥ millions)



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7-2. Reference 2 : Quarterly Order Received



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7-3. Reference 3 : Quarterly Operating Profit

(¥ millions)



	FY3/2021	FY3/2022	FY3/2023	FY3/2024	FY3/2025	9M FY3/2026
4Q	455	660	603	935	593	
3Q	313	189	418	360	159	392
2Q	(39)	593	427	699	507	1,094
1Q	(1)	122	45	11	94	(321)

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Well, Today should be

a Fascinating and Prosperous Day, again !

Flexible High-Technology Business Group

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

Note:
Amounts shown are rounded down to the nearest million yen. Ratios are rounded to the first decimal place.

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