

# Fiscal Year Ending March 2026

# Supplementary Materials for Q1 Results

August 13, 2025

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

Zip code (6298) TSE Prime  
<https://www.yac.co.jp>

A horizontal banner at the top of the page contains several small images: a golden mechanical part, a grid of solar panels, a green aurora borealis, a bright sun flare, a large solar panel array, and a person in a white lab coat.

## ▲ **DISCLAIMER**

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

A horizontal banner at the top of the slide contains several small, square images: a golden mechanical part, a grid of solar panels, a colorful aurora borealis, a bright sun flare, a close-up of solar panels, and a person in a white lab coat.

## ▲ 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.

## 1. First Quarterly Operating Loss Since Q1 of FY2021

1. A temporary operating loss was recorded due to the factors outlined in “2. Business Environment During Q1 of FY2026.” The decline was particularly pronounced in the Environmental and Social Infrastructure segment.
2. In the Environmental and Social Infrastructure segment, we aimed for significant improvement through large projects, however, these initiatives did not contribute in time for the first quarter.
3. In the Medical and Healthcare segment, expenses increased due to initiatives related to the launch of a diagnostic support service utilizing hair samples.

## 2. Business Environment During Q1 of FY2026

1. Uncertainty surrounding future prospects increased due to U.S. trade policy, prompting a widespread reassessment of capital investment plans, particularly in the automotive and semiconductor sectors.
2. Rising costs in essential business areas, including raw materials, energy, and logistics.
3. Market stagnation caused by a recoil from previously accelerated demand in the power semiconductor sector.
4. Economic slowdown in China.

## 3. Other Reports

### 1. Dividend Increase (Announced on May 14, 2025)

The annual dividend for the fiscal year ending March 2026 is expected to increase by 2.5 yen per share compared to the previous fiscal year.

(Annual dividend per share: increased from 75 yen to 80 yen in the case before the stock split, and from 37.5 yen to 40 yen in the case after the stock split)

### 2. Stock Split (Announced on November 14, 2024)

A 1:2 stock split was implemented as of December 31, 2024.

In the first quarter of the fiscal year ending March 2026, we recorded an operating loss for the first time in five years since the first quarter of the fiscal year ended March 2021 due to the factors outlined in Section 1-1 “ 2. Business Environment During Q1 of FY2026 ” of this document.

This loss is considered temporary, and we expect performance to improve from this second quarter onward, based on the following factors:

1. Progress in sales conversion of our still-elevated backlog of orders  
(See Section 3-4 of this document)
2. A significant increase in work-in-process inventory  
(See Section 4 of this document)

Accordingly, **the interim results for the current fiscal year** are expected to recover to levels beyond the figures recorded in the same period of the previous year (Net Sales: 11,291 million yen / Operating Income: 601 million yen).

**The full-year earnings forecast for the fiscal year ending March 2026** has been maintained at the figures announced on May 14, 2025 (Net Sales: 30,000 million yen / Operating Profit: 2,000 million yen), based on our assessment that these targets remain sufficiently achievable.

## 1. Launch of New Business “Autism analysis services using hair samples” (Announced on July 18, 2025)

1. Entered into a service agreement with Linus Biotechnology, Inc. (USA) and launched the new service on July 18, 2025.
2. Promoted the social implementation of Autism analysis services using hair samples services in Japan.

## 2. Memorandum of Understanding Signed for Joint Research with the University of Tsukuba (Announced on July 18, 2025)

Our company is jointly promoting the development of a clinically applicable diagnostic technology for pediatric neurodevelopmental disorders using hair samples, the first of its kind in Japan, through industry-academia collaboration

## 3. Full Ownership Acquisition of TT Holdings Inc. (Announced on July 31, 2025)

1. Effectively, this transaction constitutes the full ownership acquisition of TechnoOptis Co., Ltd. (formerly Topcon Technohouse Corp.).
2. Through this acquisition, we aim to further integrate TechnoOptis's proprietary technologies with our group's development and sales capabilities, thereby driving continued business expansion.



## 2. Business Results

(Millions of ¥)

	1 <sup>st</sup> Quarter FY ending Mar. 2025	1 <sup>st</sup> Quarter FY ending Mar. 2026	Same Period Year on Year Decrease / Increase	Same Period Year on Year Change Rate (%)
Sales	5,430	4,697	-732	-13.5%
Operating income (Ratio)	94 (1.7%)	-321 (-6.8%)	-415	-
Ordinary income	67	-403	-471	-
Net income attributable to owners of the parent	-34	-405	-371	-
Net income per share (yen)	-1.87	-22.02	-20.15	-

# 3-1. Sales and Profit by Business Segment



Figures for the same period of the previous year have been adjusted to reflect the segment structure adopted from the fiscal year ending March 2026.

(Millions of Yen)

		1st Quarter FY ending Mar. 2025	1st Quarter FY ending Mar. 2026	Same Period Year on Year Decrease / Increase	Same Period Year on Year Change Rate (%)	Notes
Semiconductor & Mechatronics Business	Sales	2,222	2,172	-49	-2.2%	
	Profit	293	243	-49	-17.0%	
Medical & Healthcare Business	Sales	1,317	1,225	-92	-7.0%	Expenses increased due to initiatives undertaken in preparation for the launch of a diagnostic support service utilizing hair samples.
	Profit	4	9	5	122.5%	
Environment & Social Infrastructure Business	Sales	1,890	1,299	-591	-31.3%	Although significant improvements were pursued through large projects, they did not contribute in time to the first quarter results.
	Profit	14	-360	-375	-	
HD & Others	Profit	-217	-213	3	-	
Total	Sales	5,430	4,697	-732	-13.5%	
	Profit	94	-321	-415	-	

## 3-2. Orders and Backlog by Business Segment

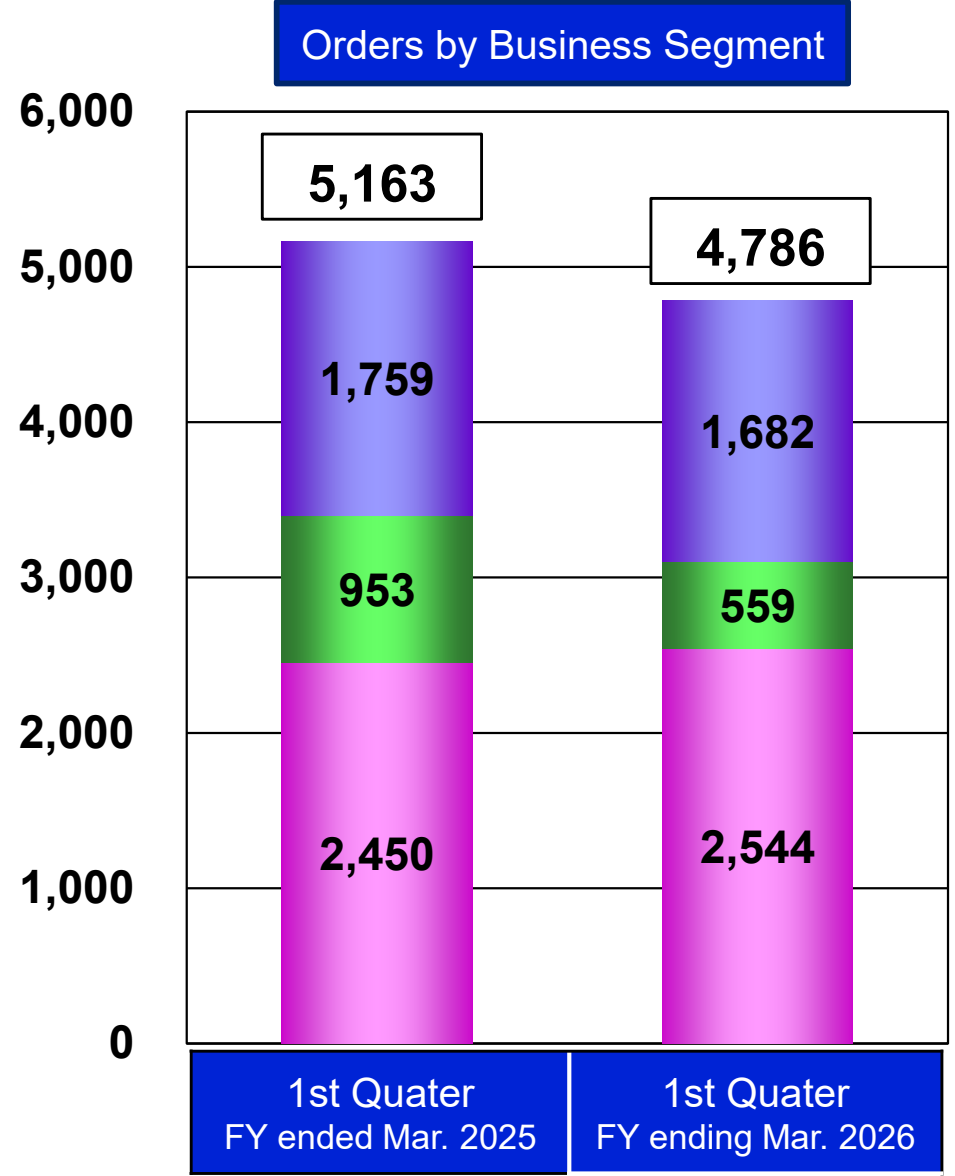
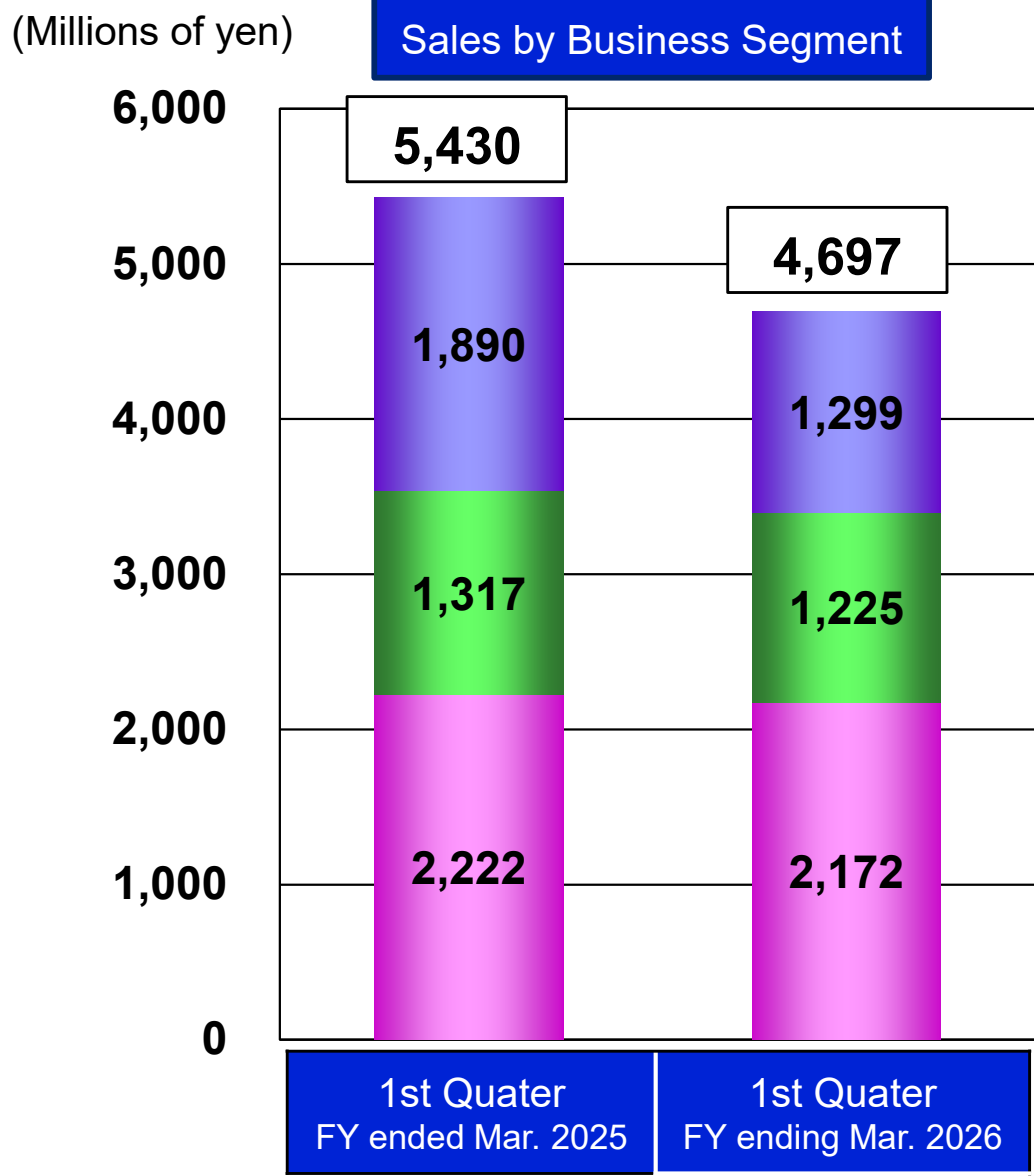


Figures for the same period of the previous year have been adjusted to reflect the segment structure adopted from the fiscal year ending March 2026.

(Millions of Yen)

		1st Quarter FY ending Mar. 2025	1st Quarter FY ending Mar. 2026	Same Period Year on Year Decrease / Increase	Same Period Year on Year Change Rate (%)
Semiconductor & Mechatronics Business	Order Received	2,450	2,544	94	3.8%
	Order Backlog	5,193	5,105	-88	-1.7%
Medical & Health Care Business	Order Received	953	559	-393	-41.3%
	Order Backlog	5,323	4,051	-1,271	-23.9%
Environment & Social Infrastructure Business	Order Received	1,759	1,682	-76	-4.4%
	Order Backlog	6,786	9,095	2,308	34.0%
HD & Others	Order Received	5,163	4,786	-376	-7.3%
Total	Order Backlog	17,303	18,252	948	5.5%

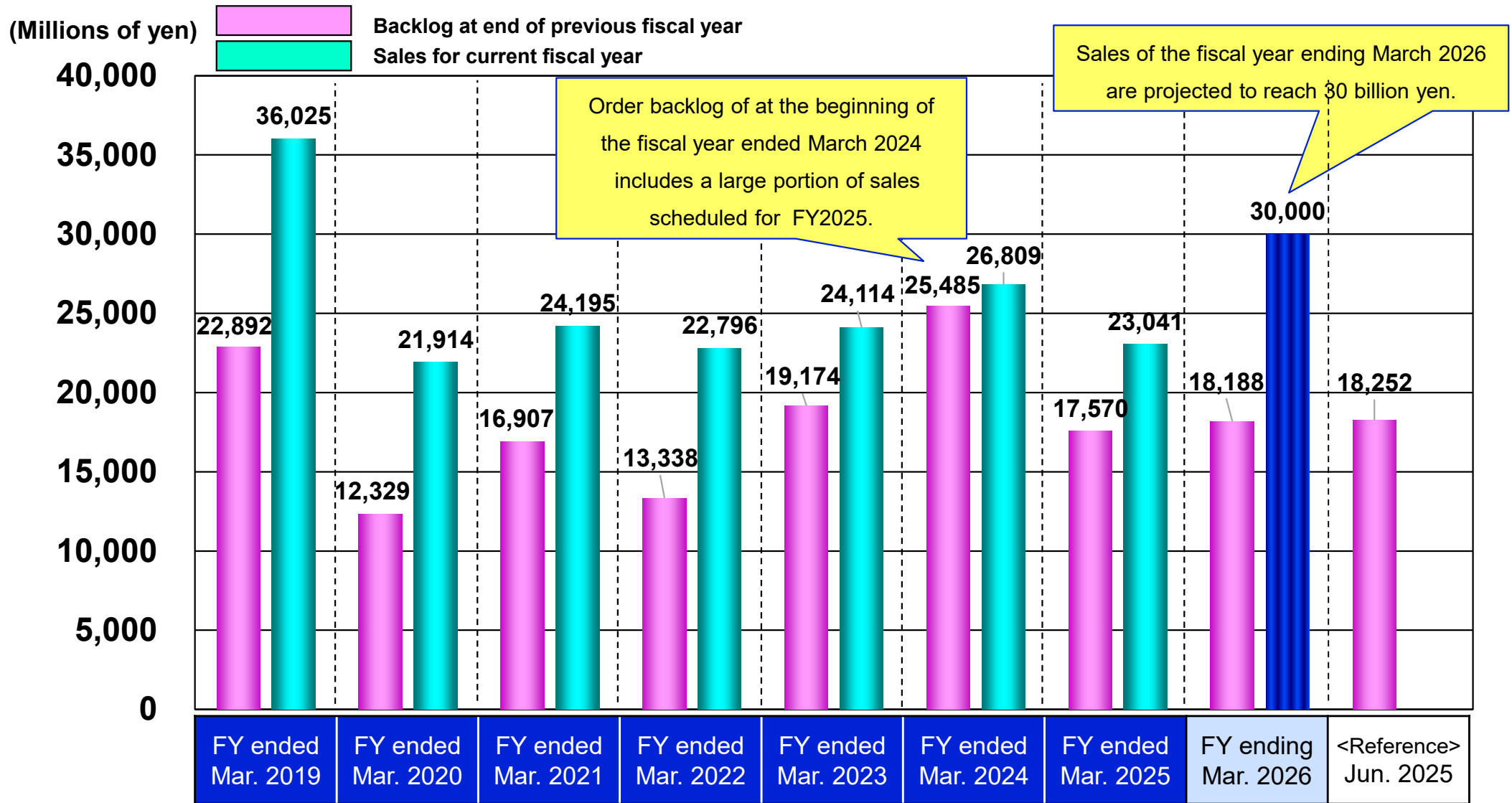
# 3-3. Sales & Orders by Business Segment (Year-on-Year Comparison)



# 3-4. Orders and Backlog by Fiscal Year (Consolidated Basis)



<Relationship between backlog at end of previous fiscal year and sales for current fiscal year>



This figure represents the multiple of current fiscal year sales compared to the backlog at the end of the previous fiscal year.

1.57 times	1.78 times	1.43 times	1.71 times	1.26 times	1.05 times	1.31 times	?
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# 4. Outline of the Balance Sheet



## <Assets>

(Millions of ¥)

	End of Mar. 2025	End of Jun 2025	Increase/Decrease	Notes
Cash & deposits	7,182	8,637	1,454	
Trade note & accounts receivable	9,389	7,189	-2,200	Accounts receivable collection is progressing.
Inventories	12,271	13,303	1,031	Increase in work in process
Other current assets	916	795	-120	
Non-current assets	11,325	11,373	47	
<b>Total Assets</b>	<b>41,086</b>	<b>41,298</b>	<b>212</b>	

## <Liabilities & Net Assets>

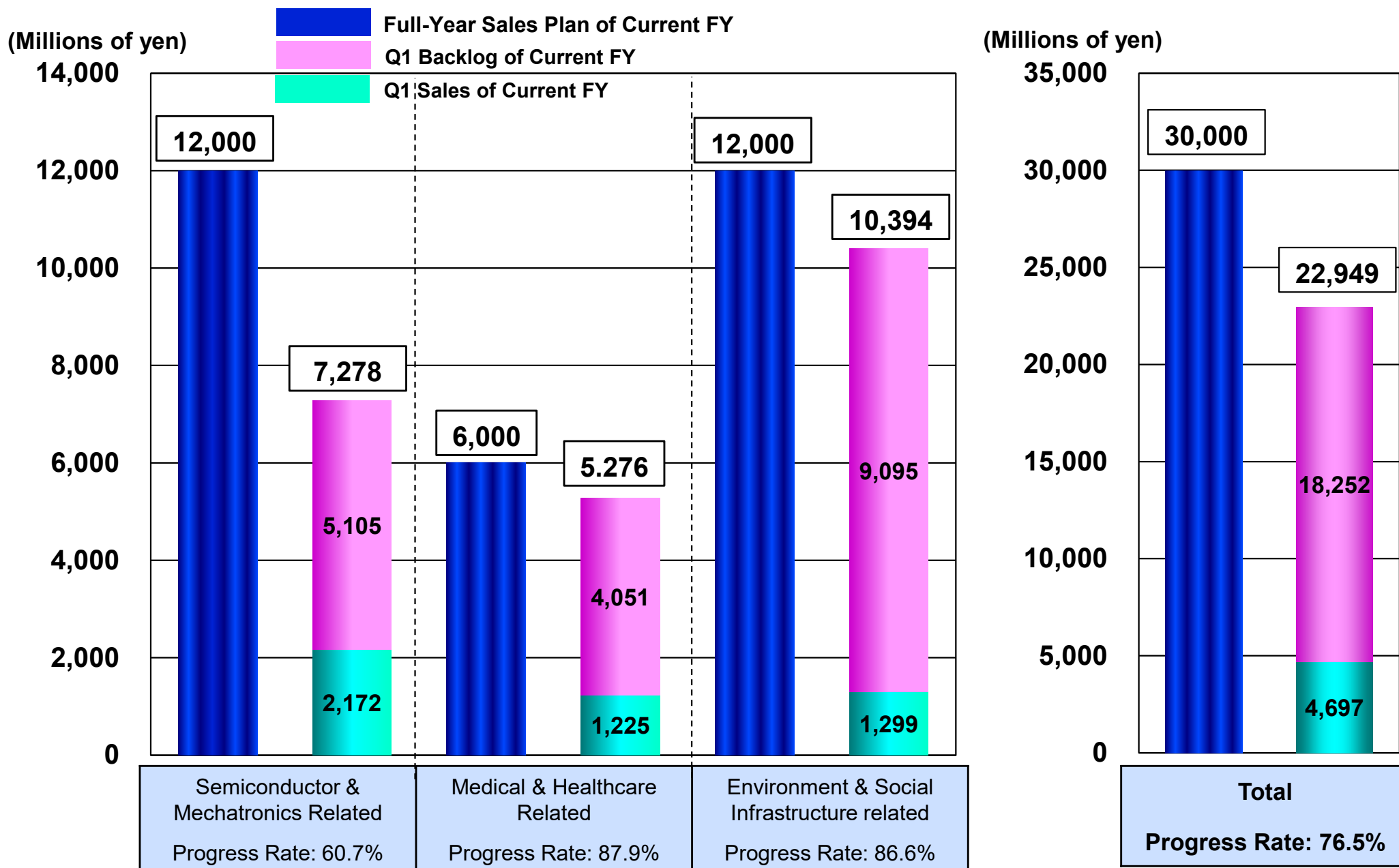
(Millions of ¥)

	End of Mar. 2025	End of Jun 2025	Increase/Decrease	Notes
Notes & account payable	4,032	4,312	280	
Other current liabilities	10,979	12,327	1,347	Increase in short-term debt
Fixed liabilities	8,980	8,510	-469	
Net assets	17,093	16,148	-945	
<b>Total liabilities &amp; net assets</b>	<b>41,086</b>	<b>41,298</b>	<b>212</b>	

# 6-2. Progress of Sales Plan for FY ending March 2026



<Progress of Sales Plans by Business Segment for the FY ending March 2026>

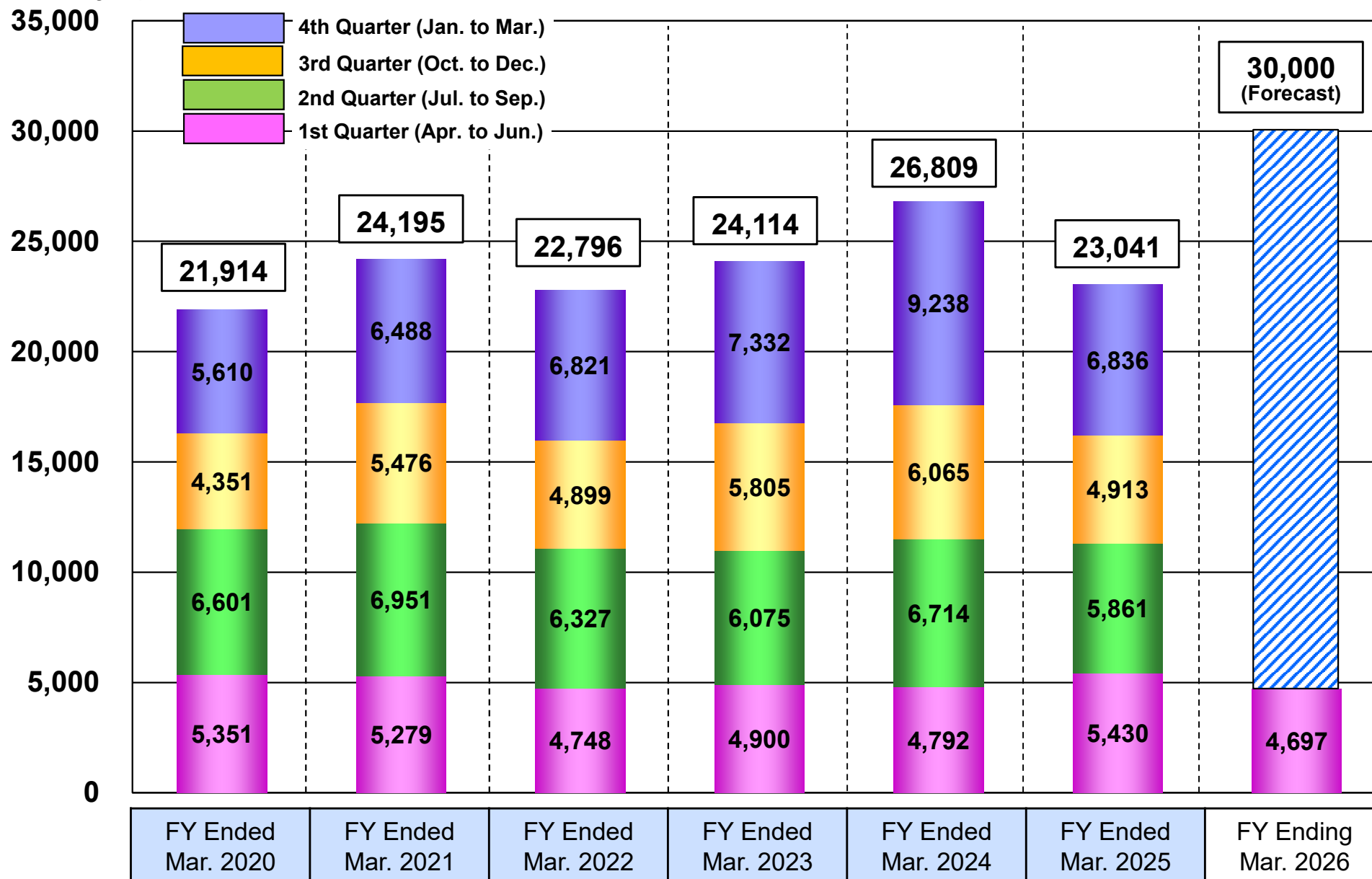


# 7-1. Appendix ① Quarterly Sales



## <Reference> Historical Quarterly Sales Trends

(Millions of yen)



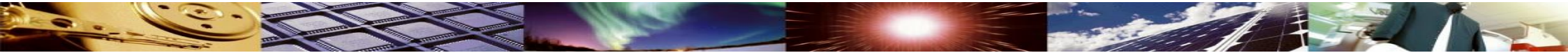


# 7-2. Appendix ② Quarterly Orders



## <Reference> Historical Quarterly Order Trends





*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.