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Consolidated Financial Results for the Year Ended March 31, 2025 [Japanese GAAP]

May 15, 2025

Company name: KOATSU GAS KOGYO CO., LTD.

Listing: Tokyo Stock Exchange

Securities code: 4097

URL: <https://www.koatsugas.co.jp>

Representative: President and Representative Director Motonari Kuroki

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Scheduled date of annual general meeting of shareholders: June 24, 2025

Scheduled date to commence dividend payments: June 25, 2025

Scheduled date to file annual securities report: June 23, 2025

Preparation of supplementary material on financial results: None

Holding of financial results briefing: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 (April 1, 2024 to March 31, 2025)

(1) Consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended March 31, 2025	98,983	6.1	5,969	4.0	6,642	(0.2)	4,784	6.2
March 31, 2024	93,275	1.9	5,737	12.1	6,657	14.6	4,503	14.2

(Note) Comprehensive income: Fiscal year ended March 31, 2025: ¥ 4,334 million [(48.6) %]
Fiscal year ended March 31, 2024: ¥ 8,438 million [108.0 %]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
	Yen	Yen	%	%	%
Fiscal year ended March 31, 2025	86.68	-	6.1	5.4	6.0
March 31, 2024	81.57	-	6.2	5.8	6.1

(Reference) Equity in earnings (losses) of affiliated companies: Fiscal year ended March 31, 2025: ¥ - million
Fiscal year ended March 31, 2024: ¥ - million

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of March 31, 2025	122,994	79,692	64.1	1,429.54
March 31, 2024	120,184	76,451	63.0	1,371.58

(Reference) Equity: As of March 31, 2025: ¥ 78,916 million
As of March 31, 2024: ¥ 75,716 million

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Fiscal year ended March 31, 2025	6,421	(5,086)	(1,093)	28,760
March 31, 2024	8,103	(5,787)	391	28,454

2. Dividends

	Annual dividends					Total dividends	Payout ratio (consolidated)	Dividends to net assets (consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
March 31, 2024	-	9.00	-	11.00	20.00	1,104	24.5	1.5
March 31, 2025	-	10.00	-	10.00	20.00	1,104	23.0	1.4
Fiscal year ending March 31, 2026 (Forecast)	-	20.00	-	20.00	40.00		49.4	

(Note) Breakdown of the year-end dividend for the fiscal year ended March 31, 2025 :

Commemorative dividend - yen
Special dividend - yen

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026 (April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2025	50,000	5.2	2,800	2.2	3,300	9.1	2,200	9.0	39.58
Full year	102,000	3.0	6,300	5.5	7,100	6.8	4,500	(5.9)	80.96

* Notes:

(1) Significant changes in the scope of consolidation during the period:

None

Newly included: - (Company name:)
Excluded: - (Company name:)

(2) Changes in accounting policies, changes in accounting estimates, and restatement

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
- 2) Changes in accounting policies due to other reasons: Yes
- 3) Changes in accounting estimates: Yes
- 4) Restatement: None

(3) Number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

March 31, 2025: 55,577,526 shares
March 31, 2024: 55,577,526 shares

2) Number of treasury shares at the end of the period:

March 31, 2025: 373,956 shares
March 31, 2024: 373,793 shares

3) Average number of shares outstanding during the period:

Fiscal Year ended March 31, 2025: 55,188,752 shares
Fiscal Year ended March 31, 2024: 55,203,863 shares

(Reference) Overview of Non-consolidated Financial Results

1. Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2025 (April 1, 2024 to March 31, 2025)

(1) Non-consolidated Operating Results

(Percentages indicate year-on-year changes.)

1) Non-consolidated operating results				(Percentages indicate year-on-year changes)				
	Net sales		Operating profit		Ordinary profit		Net income	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2025	58,813	7.4	3,739	11.2	5,297	8.4	4,261	22.8
March 31, 2024	54,758	1.7	3,360	16.4	4,884	10.9	3,467	4.7

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2025	77.19	-
March 31, 2024	62.81	-

(2) Non-consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2025	100,170	64,036	63.9	1,160.01
March 31, 2024	98,960	61,633	62.2	1,116.47

(Reference) Equity:	As of March 31, 2025:	¥	64,036 million
	As of March 31, 2024:	¥	61,633 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Any forward-looking statements in the report, including results forecasts, are based on certain assumptions that were deemed rational as well as information currently available to the Company at this time. These statements do not purport that the Company pledges to realize such statements. Actual business and other results may differ substantially due to various factors.