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May 15, 2026

Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)



Company name: KOATSU GAS KOGYO CO., LTD.

Listing: Tokyo Stock Exchange

Securities code: 4097

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

Representative: Motonari Kuroki

President and Representative Director

Inquiries: Yoshihiro Ikeda

Managing Executive Officer

Telephone: +81-6(7711)2570

Scheduled date of annual general meeting of shareholders: June 24, 2026

Scheduled date to commence dividend payments: June 25, 2026

Scheduled date to file annual securities report: June 23, 2026

Preparation of supplementary material on financial results: None

Holding of financial results briefing: Yes

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

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(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, 2026	98,678	(0.3)	5,871	(1.6)	6,951	4.6	4,661	(2.5)
March 31, 2025	98,983	6.1	5,969	4.0	6,642	(0.2)	4,784	6.2

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥ 6,981 million [61.0%]
For the fiscal year ended March 31, 2025: ¥ 4,334 million [(48.6)%]

	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
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2026	84.43	-	5.7	5.6	5.9
March 31, 2025	86.68	-	6.1	5.4	6.0

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended March 31, 2026: ¥ - million

For the fiscal year ended March 31, 2025: ¥ - million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	123,381	85,001	68.2	1,524.65
March 31, 2025	122,994	79,692	64.1	1,429.54

Reference: Equity

As of March 31, 2026: ¥ 84,166 million

As of March 31, 2025: ¥ 78,916 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 end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	8,002	(4,448)	(6,345)	26,028
March 31, 2025	6,421	(5,086)	(1,093)	28,760

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	-	10.00	-	10.00	20.00	1,104	23.0	1.4
Fiscal year ended March 31, 2026	-	20.00	-	20.00	40.00	2,208	47.3	2.7
Fiscal year ending March 31, 2027 (Forecast)	-	20.00	-	20.00	40.00		48.0	

Note: Breakdown of the year-end dividend for the fiscal year ended March 31, 2026 :

Commemorative dividend	- yen
Special dividend	- yen

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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, 2026	47,000	(1.6)	2,600	(3.5)	3,100	(6.0)	2,000	(5.1)	36.22
Full year	101,000	2.3	5,900	0.4	7,000	0.7	4,600	(1.3)	83.32

* Notes

- (1) Significant changes in the scope of consolidation during the period: None
- | | | | |
|-----------------|---|------------|---|
| Newly included: | - | companies(|) |
| Excluded: | - | companies(|) |

- (2) Changes in accounting policies, changes in accounting estimates, and restatement
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
 - (ii) Changes in accounting policies due to other reasons: None
 - (iii) Changes in accounting estimates: None
 - (iv) Restatement: None

- (3) Number of issued shares (common shares)

- (i) Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	55,577,526 shares
As of March 31, 2025	55,577,526 shares

- (ii) Number of treasury shares at the end of the period

As of March 31, 2026	374,119 shares
As of March 31, 2025	373,956 shares

- (iii) Average number of shares outstanding during the period

Fiscal Year ended March 31, 2026	55,203,452 shares
Fiscal Year ended March 31, 2025	55,188,752 shares

[Reference] Overview of non-consolidated financial results**1. Non-consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)****(1) Non-consolidated operating results**

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	57,496	(2.2)	3,229	(13.6)	5,330	0.6	3,971	(6.8)
March 31, 2025	58,813	7.4	3,739	11.2	5,297	8.4	4,261	22.8

Fiscal year ended	Basic earnings per share		Diluted earnings per share	
	Yen	Yen	Yen	Yen
March 31, 2026	71.94	-	-	-
March 31, 2025	77.19	-	-	-

(2) Non-consolidated financial position

As of	Total assets		Net assets		Equity-to-asset ratio		Net assets per share	
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	%	%	Yen	Yen
March 31, 2026	98,700	68,132	68,132	68,132	69.0	69.0	1,234.20	1,234.20
March 31, 2025	100,170	64,036	64,036	64,036	63.9	63.9	1,160.01	1,160.01

Reference: Equity

As of March 31, 2026: ¥ 68,132 million

As of March 31, 2025: ¥ 64,036 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.