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November 13, 2026

Consolidated Financial Results for the Six Months Ended September 30, 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
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Telephone: +81-6 (7711)2570
Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: December 10, 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 six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	52,223	9.2	3,798	40.9	4,085	23.8	2,760	30.8
September 30, 2025	47,797	0.5	2,694	(1.5)	3,299	9.1	2,109	4.5

Note: Comprehensive income For the six months ended September 30, 2026: ¥ 4,288 million [26.2%]
For the six months ended September 30, 2025: ¥ 3,398 million [56.3%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	49.99	-
September 30, 2025	38.21	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	126,981	88,203	68.7
March 31, 2026	123,381	85,001	68.2

Reference: Equity
As of September 30, 2026: ¥ 87,333 million
As of March 31, 2026: ¥ 84,166 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	20.00	-	20.00	40.00
Fiscal year ending March 31, 2027	-	20.00			
Fiscal year ending March 31, 2027 (Forecast)			-	20.00	40.00

Note: Revisions to the forecast of cash dividends most recently announced: None

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
Full year	108,000	9.4	7,600	29.4	8,300	19.4	5,400	15.8	97.82

Note: Revisions to the financial result forecast most recently announced: Yes

For details of the revision to the consolidated earnings forecasts, please refer to the "Notice Concerning Differences between Financial Result Forecasts and Actual Results for FY2026 1H and Revision of Full-Year Financial Result Forecasts" announced today (November 13, 2026).Regarding the year-end dividend, the Company will make an appropriate determination based on the dividend policy, which targets a payout ratio of 50% and a minimum DOE of 2.5%, while taking into account the progress of full-year financial results and the status of net assets.

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) 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

(4) Number of issued shares (common shares)

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

As of September 30, 2026	55,577,526 shares
As of March 31, 2026	55,577,526 shares

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

As of September 30, 2026	374,227 shares
As of March 31, 2026	374,119 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended September 30, 2026	55,203,356 shares
Six months ended September 30, 2025	55,203,490 shares

* Semi-annual financial results reports are exempt from review 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.