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Consolidated Financial Results for the Six Months Ended September 30, 2025 [Japanese GAAP]



November 12, 2025

Company name: Toho Acetylene Co., Ltd.

Stock exchange listing: Tokyo Stock Exchange

Code number: 4093

URL: <https://www.toho-ace.co.jp/>

Representative: Hidetoshi Horiuchi, President, Executive President, Representative Director

Contact: Keiji Sako, Director, Executive Vice President, Chief Director of Administration

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Scheduled date of filing semi-annual securities report: November 12, 2025

Scheduled date of commencing dividend payments: December 15, 2025

Availability of supplementary explanatory materials on financial results: Available (in Japanese)

Schedule of financial results briefing session: Not Scheduled

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Six Months Ended September 30, 2025 (April 1, 2025 - September 30, 2025)

(1) Consolidated Operating Results

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2025	15,980	(2.0)	678	(27.1)	785	(27.1)	440	(29.2)
September 30, 2024	16,313	0.7	931	27.2	1,077	27.2	621	34.5

(Note) Comprehensive income: Six months ended September 30, 2025: ¥474 million [(30.7)%]

Six months ended September 30, 2024: ¥684 million [29.2%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2025	12.65	—
September 30, 2024	17.88	—

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of September 30, 2025	32,957	20,537	56.0
As of March 31, 2025	33,642	20,392	54.4

(Reference) Equity: As of September 30, 2025: ¥18,448 million

As of March 31, 2025: ¥18,304 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	—	5.00	—	9.00	14.00
Fiscal year ending March 31, 2026	—	5.00			
Fiscal year ending March 31, 2026 (Forecast)			—	9.00	14.00

(Note) Revision from the most recently announced dividends forecast: None

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

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	35,000	0.6	1,900	(0.8)	2,000	(7.9)	1,200	(6.8)	34.51

(Note) Revision from the most recently announced financial results forecast: None

***Notes:**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes
(Note) For details, please see “2. Semi-Annual Consolidated Financial Statements and Primary Notes, (4) Notes to Semi-Annual Consolidated Financial Statements (Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements)” on page 10 of the Japanese version of the Attachments.
- (3) Changes in accounting policies, changes in accounting estimates and retrospective restatement
- 1) Changes in accounting policies due to the revision of accounting standards: None
 - 2) Changes in accounting policies other than 1) above: None
 - 3) Changes in accounting estimates: None
 - 4) Retrospective restatement: None
- (4) Total number of issued and outstanding shares (common shares)
- 1) Total number of issued and outstanding shares at the end of the period (including treasury shares):

September 30, 2025:	35,020,000 shares
March 31, 2025:	35,020,000 shares
 - 2) Total number of treasury shares at the end of the period:

September 30, 2025:	223,985 shares
March 31, 2025:	242,925 shares
 - 3) Average number of shares during the period:

Six months ended September 30, 2025:	34,782,471 shares
Six months ended September 30, 2024:	34,764,933 shares

* These semi-annual consolidated financial results are outside the scope of review by certified public accountants or an audit firm.

* Explanation of the proper use of financial results forecast and other notes

(Precautions regarding forward-looking statements, etc.)

The financial results forecasts and other forward-looking statements herein are based on information currently available to the Company and certain assumptions that have been deemed reasonable. They do not constitute a guarantee of future results. Actual performance may differ significantly from these forecasts due to a wide range of factors. For assumptions underlying the financial results forecasts and precautions regarding their use, please refer to “1. Overview of Operating Results, etc. (3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information” on page 3 of the Attachments (in Japanese only).

(How to obtain supplementary explanatory materials on semi-annual financial results)

The supplementary explanatory materials on semi-annual financial results have been posted on the Company’s website since November 12, 2025 (in Japanese only).