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# Consolidated Financial Results for the Six Months Ended September 30, 2026 [Japanese GAAP]

November 12, 2026

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
Phone: +81-22-385-7692

Scheduled date of filing semi-annual securities report: November 12, 2026
Scheduled date of commencing dividend payments: December 14, 2026
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, 2026 (April 1, 2026 - September 30, 2026)

(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, 2026 | 16,744 | 4.8 | 755 | 11.3 | 841 | 7.1 | 487 | 10.8 |
| September 30, 2025 | 15,980 | (2.0) | 678 | (27.1) | 785 | (27.1) | 440 | (29.2) |

(Note) Comprehensive income: Six months ended September 30, 2026: ¥516 million [8.7%]
Six months ended September 30, 2025: ¥474 million [(30.7)%]

| | Basic earnings per share | Diluted earnings per share |
|---|---|---|
| Six months ended | Yen | Yen |
| September 30, 2026 | 14.02 | – |
| September 30, 2025 | 12.65 | – |

(2) Consolidated Financial Position

| | Total assets | Net assets | Equity ratio |
|---|---|---|---|
| | Million yen | Million yen | % |
| As of September 30, 2026 | 33,765 | 21,508 | 57.3 |
| As of March 31, 2026 | 33,962 | 21,318 | 56.4 |

(Reference) Equity: As of September 30, 2026: ¥19,332 million
As of March 31, 2026: ¥19,142 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, 2026 | – | 5.00 | – | 9.00 | 14.00 |
| Fiscal year ending March 31, 2027 | – | 5.00 | | | |
| Fiscal year ending March 31, 2027 (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, 2027 (April 1, 2026 - March 31, 2027)**

(% 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 | 1.2 | 1,900 | (0.0) | 2,000 | (5.2) | 1,200 | (6.8) | 34.49 |

(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, 2026: | 35,020,000 shares |
| March 31, 2026: | 35,020,000 shares |

2) Total number of treasury shares at the end of the period:

| | |
|---|---|
| September 30, 2026: | 207,770 shares |
| March 31, 2026: | 224,070 shares |

3) Average number of shares during the period:

| | |
|---|---|
| Six months ended September 30, 2026: | 34,800,588 shares |
| Six months ended September 30, 2025: | 34,782,471 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 will be posted on the Company's website on November 12, 2026 (in Japanese only).