

For the Second Quarter of Year Ending March 31, 2023  
(2Q FY2023)  
Summary of Consolidated Financial Results  
(Presentation)

November 24, 2022

Imasen Electric Industrial Co., Ltd.

Tokyo Stock Exchange Prime Market, Nagoya Stock Exchange Premier Market

Stock code: 7266

# I. Summary of Consolidated Financial Results for 2Q FY2023

Director and Executive Officer Shuichi Horibe

# II. Forecast of Consolidated Financial Results for the Year Ending March 31, 2023

Director and Executive Officer Shuichi Horibe

# III. Medium- and Long-term Vision

President and Representative Director Takamitsu Sakurai

# IV. Dividends

President and Representative Director Takamitsu Sakurai

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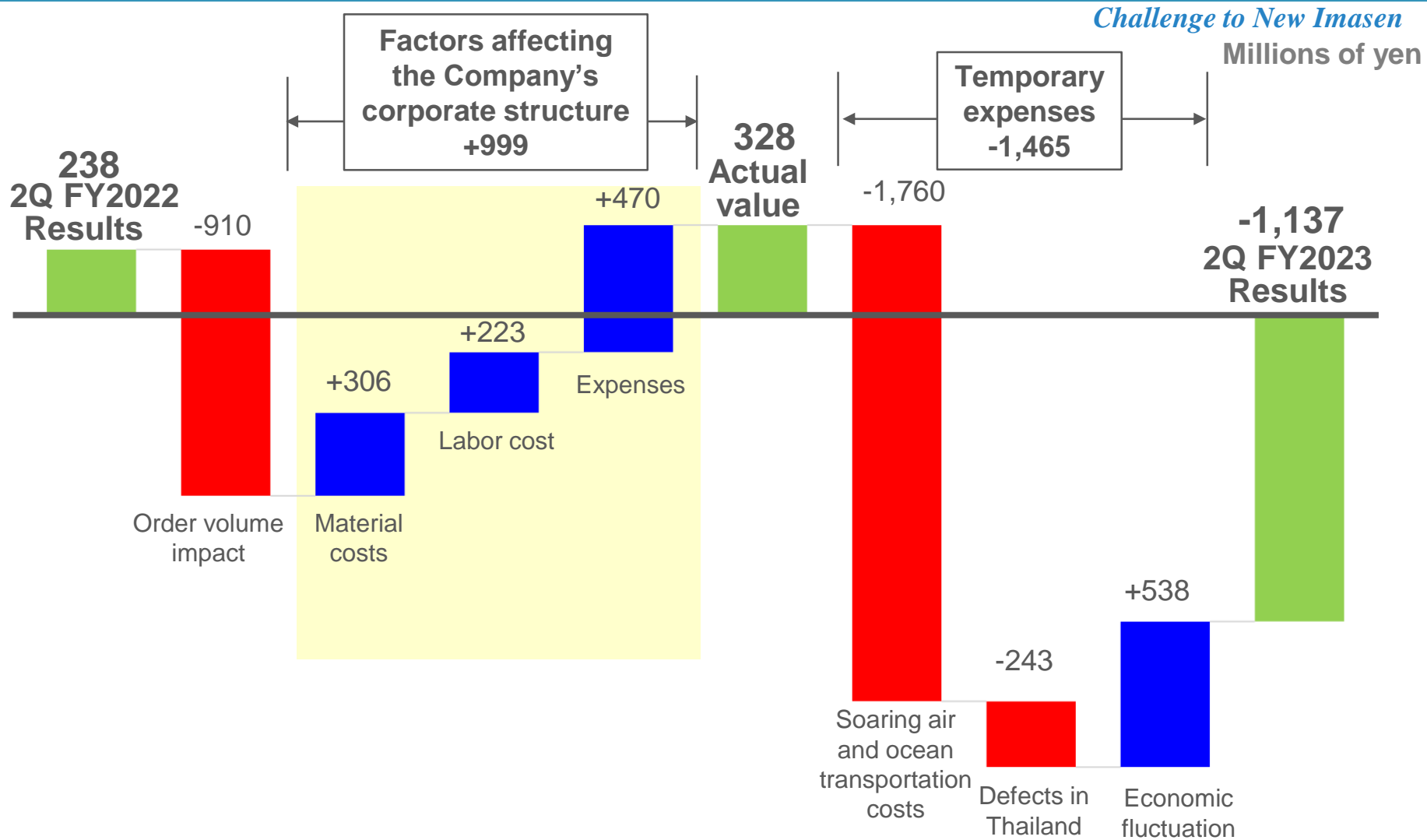
President and Representative Director Takamitsu Sakurai

Millions of yen	2Q FY2022 Results	2Q FY2023 Results	Difference	Change
<b>Net sales</b>	43,270	45,859	+2,589	+6.0%
<b>Operating profit</b>	238	-1,137	-1,375	—
<b>Ordinary profit</b>	583	73	-510	-87.5%
<b>Profit attributable to owners of parent</b>	-63	-562	-499	-792.1%

Foreign  
exchange rates

USD: 2Q FY2022: 107.82 → 2Q FY2023: 123.14  
 CNY: 2Q FY2022: 16.67 → 2Q FY2023: 18.97  
 THB: 2Q FY2022: 3.50 → 2Q FY2023: 3.65

# Operating Profit for 2Q FY2023

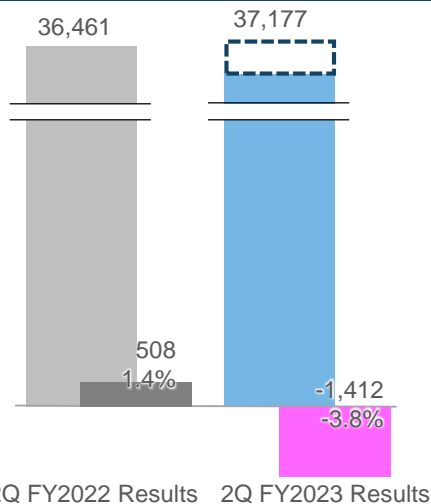


Despite efforts to improve expenses, an operating loss was incurred due to air costs that arose due to delays in shipping to North America and soaring ocean transportation costs worldwide.

## Challenge to New Imasen

(Millions of yen)

### Seat and Electrical Equipment Business



**Net sales** +716 (+2.0%)

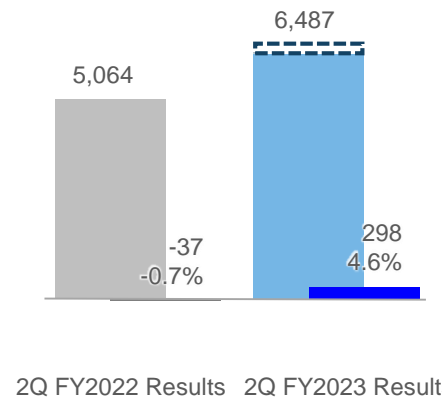
Net sales increased due to the foreign exchange impact, despite the impact from a shortage of semiconductors and the lockdown in China.

**Operating profit** -1,920 (loss)

Despite efforts to improve costs, operating profit fell due to temporary air costs and soaring ocean transportation costs

Exchange rate impact Revenue: 3,499  
Operating profit: -137

### Electronic Business



**Net sales** +1,423 (+28.1%)

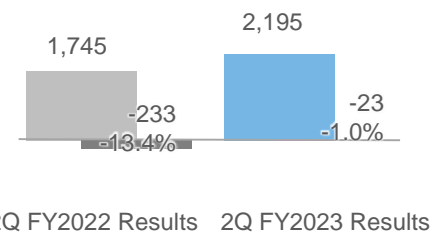
Net sales grew due to an increase in production in Japan and North America

**Operating profit** +335 (turned to profit)

Net income rose due to increased net sales and efforts to control sundry expenses.

Exchange rate impact Revenue: 291  
Operating profit: 15

### New Business



**Net sales** +450 (+25.8%)

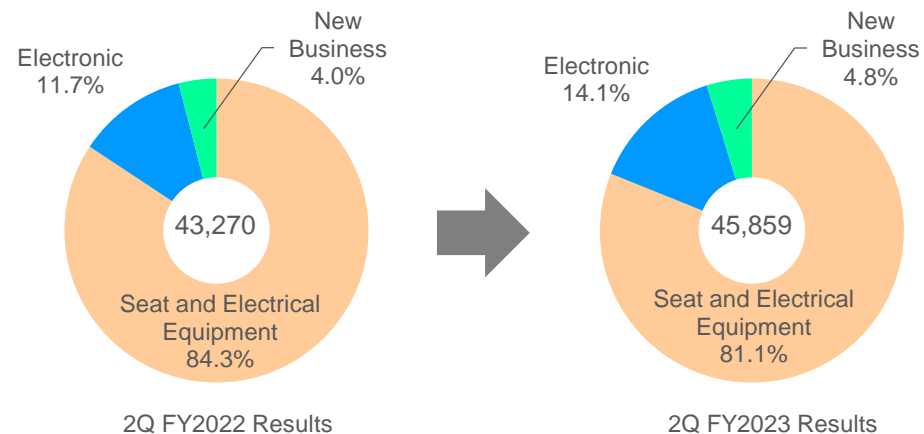
Net sales grew due to increased production in the harness business and image processing business

**Operating profit** +210 (decrease in loss)

Losses decreased due to higher net sales and controlled sundry expenses

Exchange rate impact Revenue: 0  
Operating profit: 0

### Composition of net sales by business type

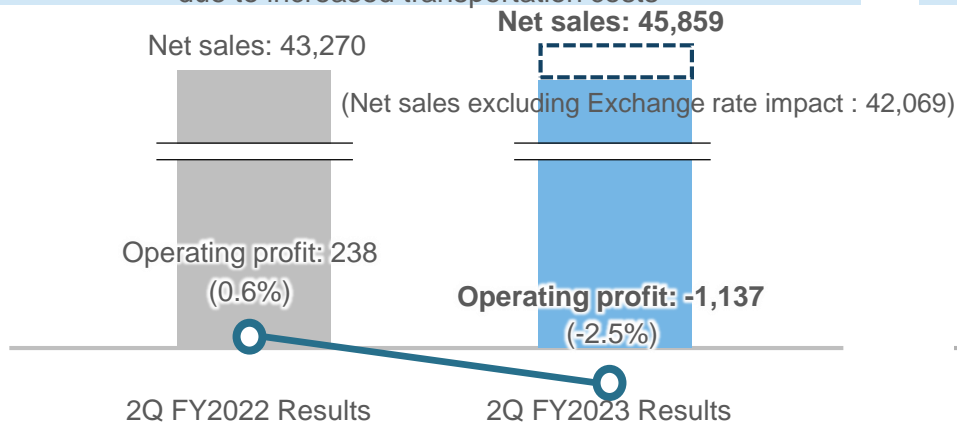


\*Includes existing non-automobile-related business in New Business.

(Millions of yen)

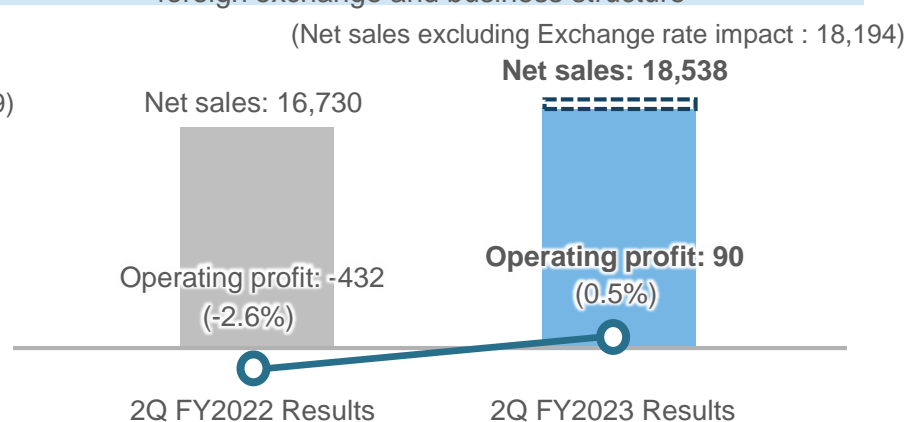
### Consolidated (after elimination)

Net sales grew due to foreign exchange, but operating profit fell due to increased transportation costs



### Japan

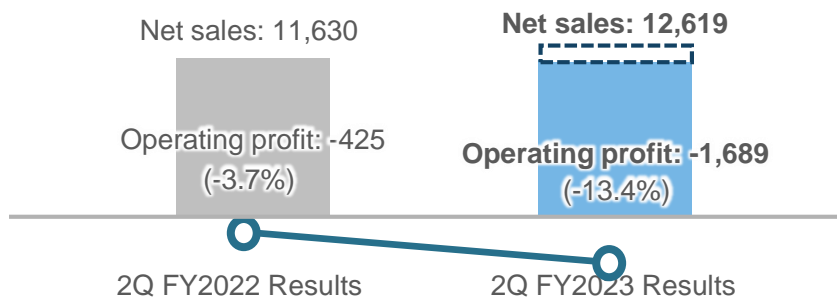
Net sales and operating profit grew due to the improvement of foreign exchange and business structure



### North America

Net sales grew due to foreign exchange, but operating loss grew due to increased transportation costs

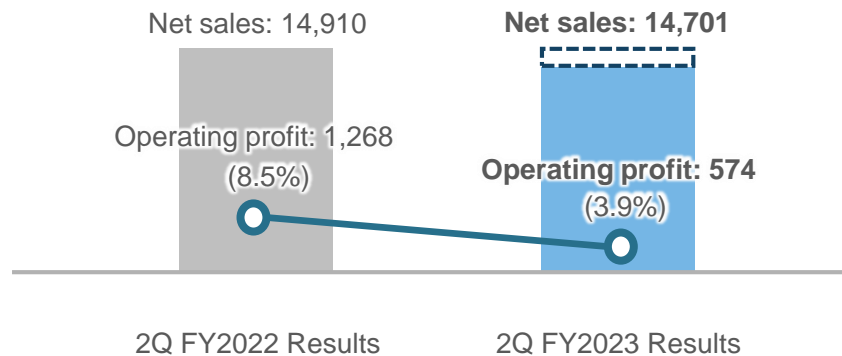
(Net sales excluding Exchange rate impact : 10,870)



### Asia

Decrease in net sales and operating profit due to lockdowns in China

(Net sales excluding Exchange rate impact : 13,005)



(Millions of yen)

## Capital expenditure

	2Q FY2022 Results	2Q FY2023 Results	Difference
Japan	1,221	545	-676
North America	136	229	92
Asia	544	344	-200
<b>Total</b>	<b>1,901</b>	<b>1,117</b>	<b>-784</b>

<Main investments during the current fiscal year>

- Japan  
Investment in equipment and software, mainly in the **Electronic Business**
- North America  
Launch of new products and investment in **production automation**
- Asia  
Investment in launch of new products

## Depreciation

	2Q FY2022 Results	2Q FY2023 Results	Difference
Japan	956	647	-310
North America	158	186	27
Asia	574	587	13
<b>Total</b>	<b>1,689</b>	<b>1,419</b>	<b>-270</b>

- Japan  
Decrease due to impairment loss in the previous fiscal year
- North America and Asia  
Increase in the previous fiscal year due to investment in the launch of new models and the transfer of production



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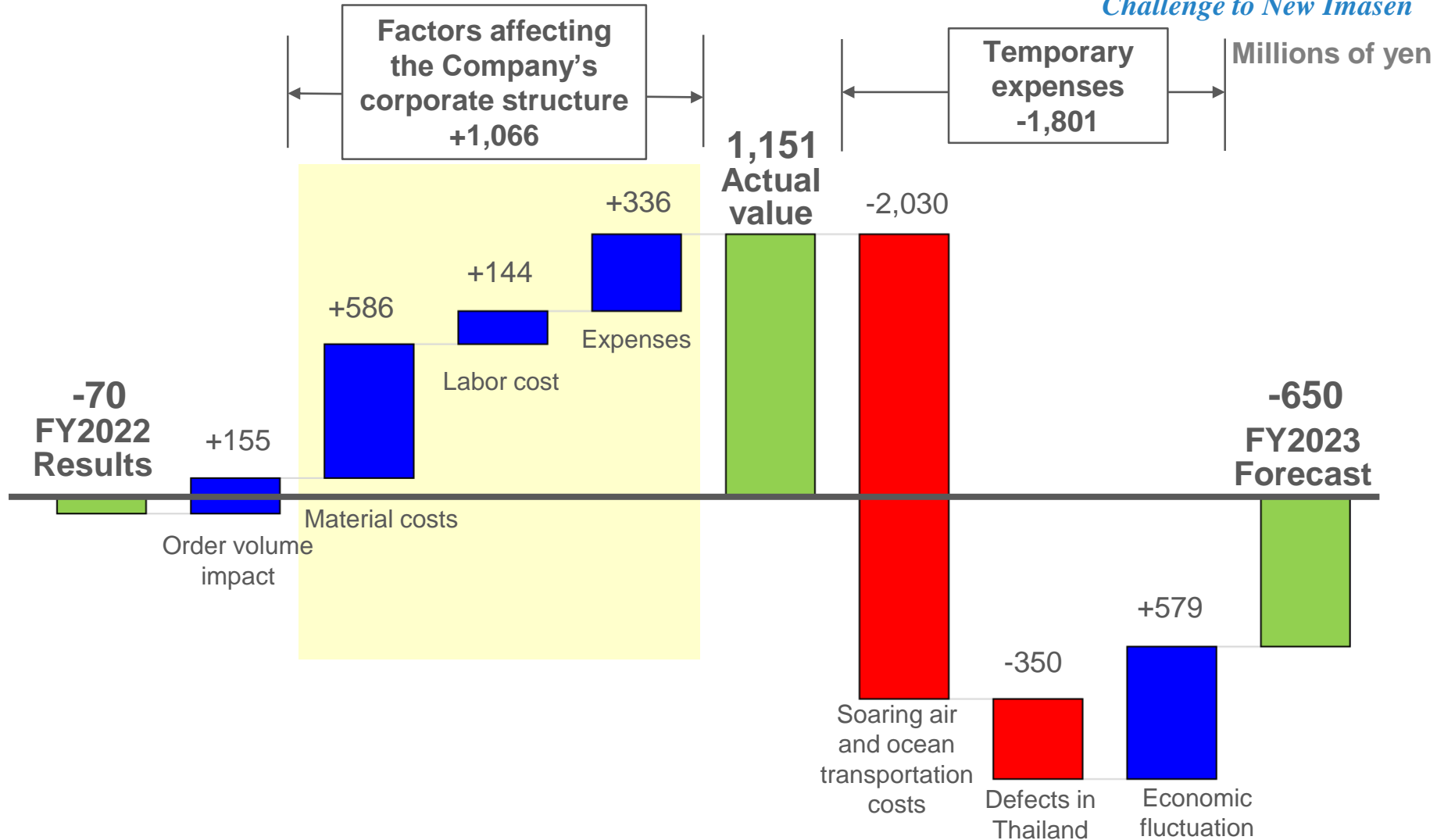
President and Representative Director Takamitsu Sakurai

Millions of yen	<b>FY2022 Results</b>	<b>FY2023 Revised forecast</b> (Disclosed on November 7)	<b>Difference</b>	<b>Change</b>
<b>Net sales</b>	85,155	99,500	+14,345	+16.8%
<b>Operating profit</b>	-70	-650	-580	—
<b>Ordinary profit</b>	616	620	+4	+0.6%
<b>Profit attributable to owners of parent</b>	-1,210	-730	+480	—

Foreign exchange rates		FY2022 Results	Second-half forecast	Full-year forecast
	USD	109.90	135.00	129.07
	CNY	17.04	19.50	19.24
	THB	3.44	3.60	3.63

# Operating Profit for FY2023

*Challenge to New Imasen*

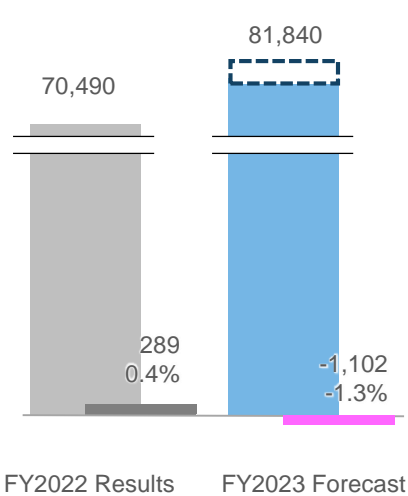


Increase in operating loss is also expected due to temporary factors for the improvement of production volume and cost-reduction activities

## Challenge to New Imasen

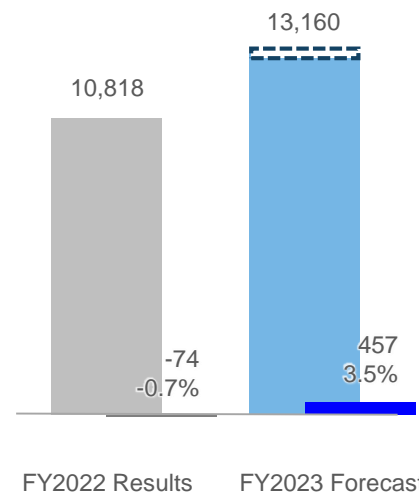
(Millions of yen)

### Seat and Electrical Equipment Business



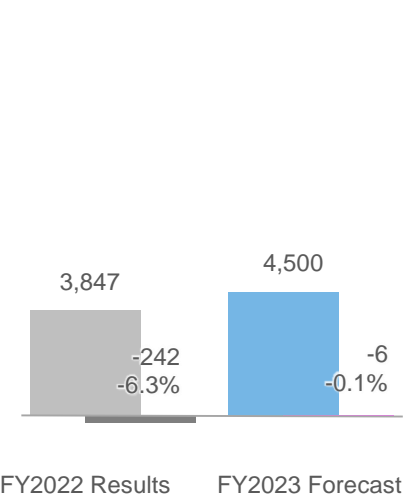
<b>Net sales</b>	<b>+11,350 (+16.1%)</b>
Net sales are expected to grow due to increased production in Japan and North America and the impact of currency fluctuations	
<b>Operating profit</b>	<b>-1,391 (loss)</b>
Despite efforts to improve costs, operating profit is expected to decrease due to temporary air costs and soaring ocean transportation costs	
Exchange rate impact	Revenue: 8,062 Operating profit: -110

### Electronic Business



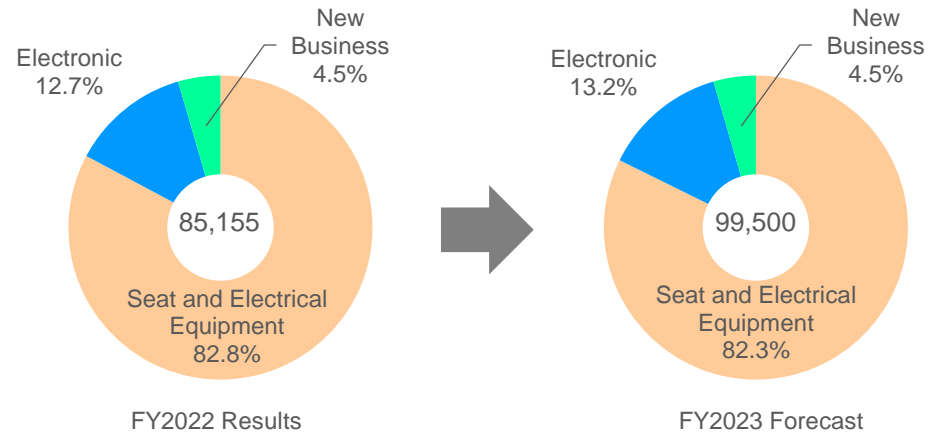
<b>Net sales</b>	<b>+2,342 (+21.6%)</b>
Net sales are expected to grow due to an increase in production in Japan and North America	
<b>Operating profit</b>	<b>+531 (turned to profit)</b>
In addition to the effect of higher net sales, operating profit is expected to increase as a result of efforts to control sundry expenses	
Exchange rate impact	Revenue: 692 Operating profit: 39

### New Business



<b>Net sales</b>	<b>+653 (+17.0%)</b>
Net sales are expected to grow due to increase in the harness business and the image processing business	
<b>Operating profit</b>	<b>+236 (decrease in loss)</b>
Losses are expected to decrease due to controlled sundry expenses	
Exchange rate impact	Revenue: 0 Operating profit: 0

### Composition of net sales by business type

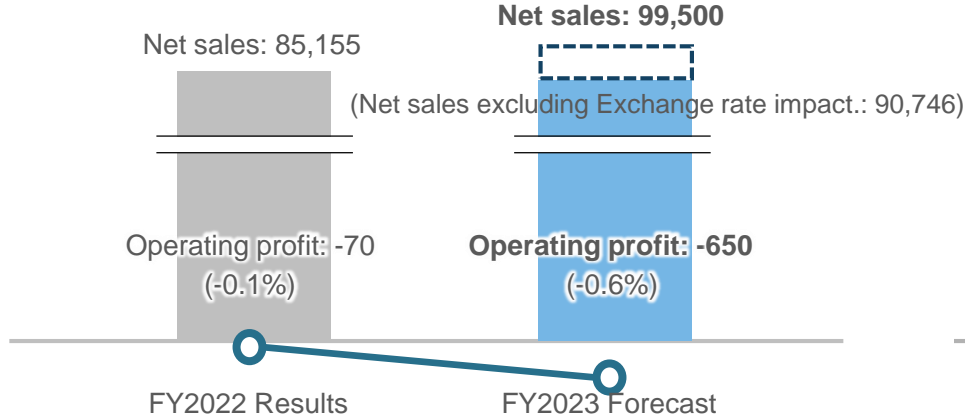


\*Includes existing non-automobile-related business in New Business.

(Millions of yen)

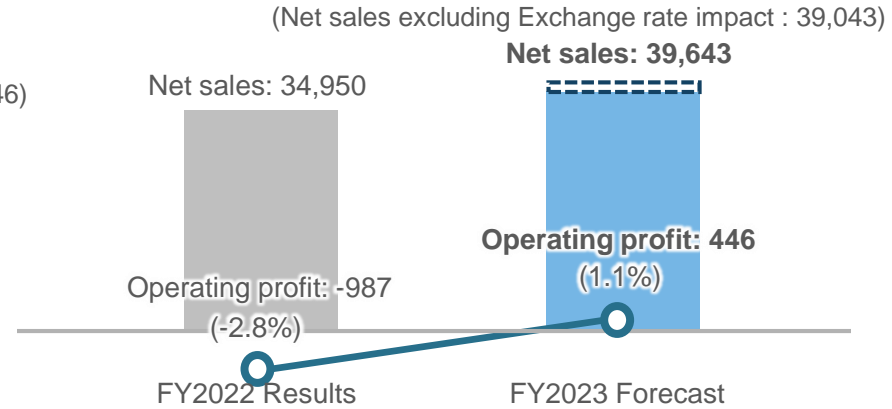
### Consolidated (after elimination)

Net sales are expected to grow but operating profit is expected to decrease



### Japan

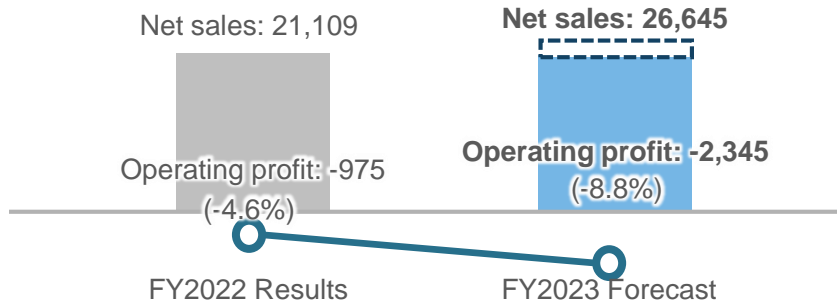
Net sales and operating profit are expected to grow due to the increase in production and improvement of business structure



### North America

Expected to see an increase in production but operating profit is expected to decrease due to temporary transportation costs, etc.

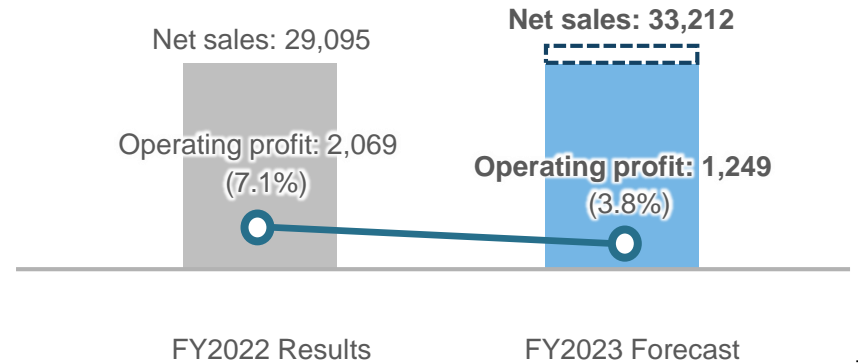
(Net sales excluding Exchange rate impact : 22,406)



### Asia

Expected to see a decrease in operating profit due to defect expenses

(Net sales excluding Exchange rate impact : 29,297)



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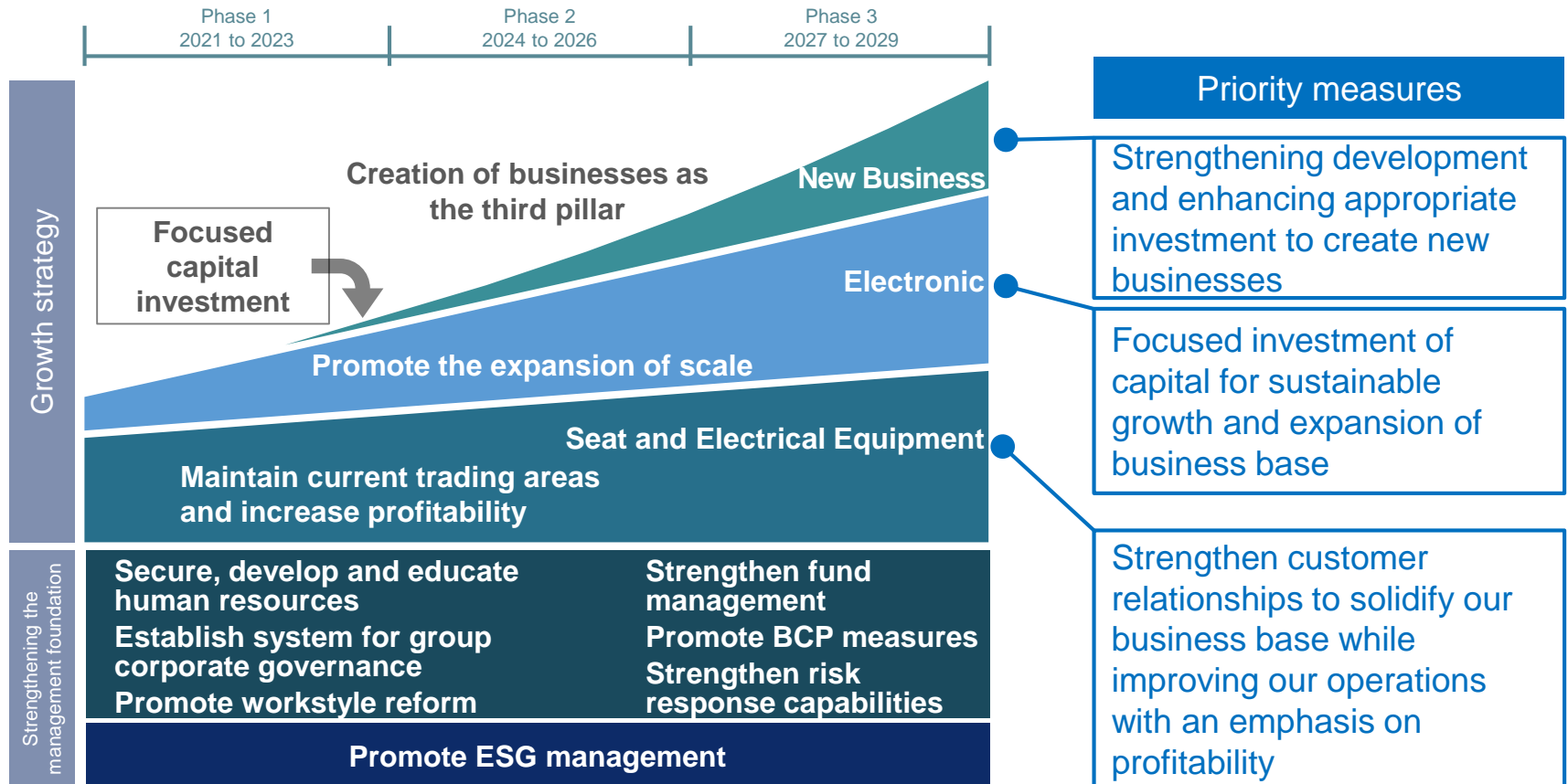
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## Medium- and Long-term Management Plan 2029

In April 2021, we formulated a new plan, “Medium- and Long-term Management Plan 2029,” and started its activities.

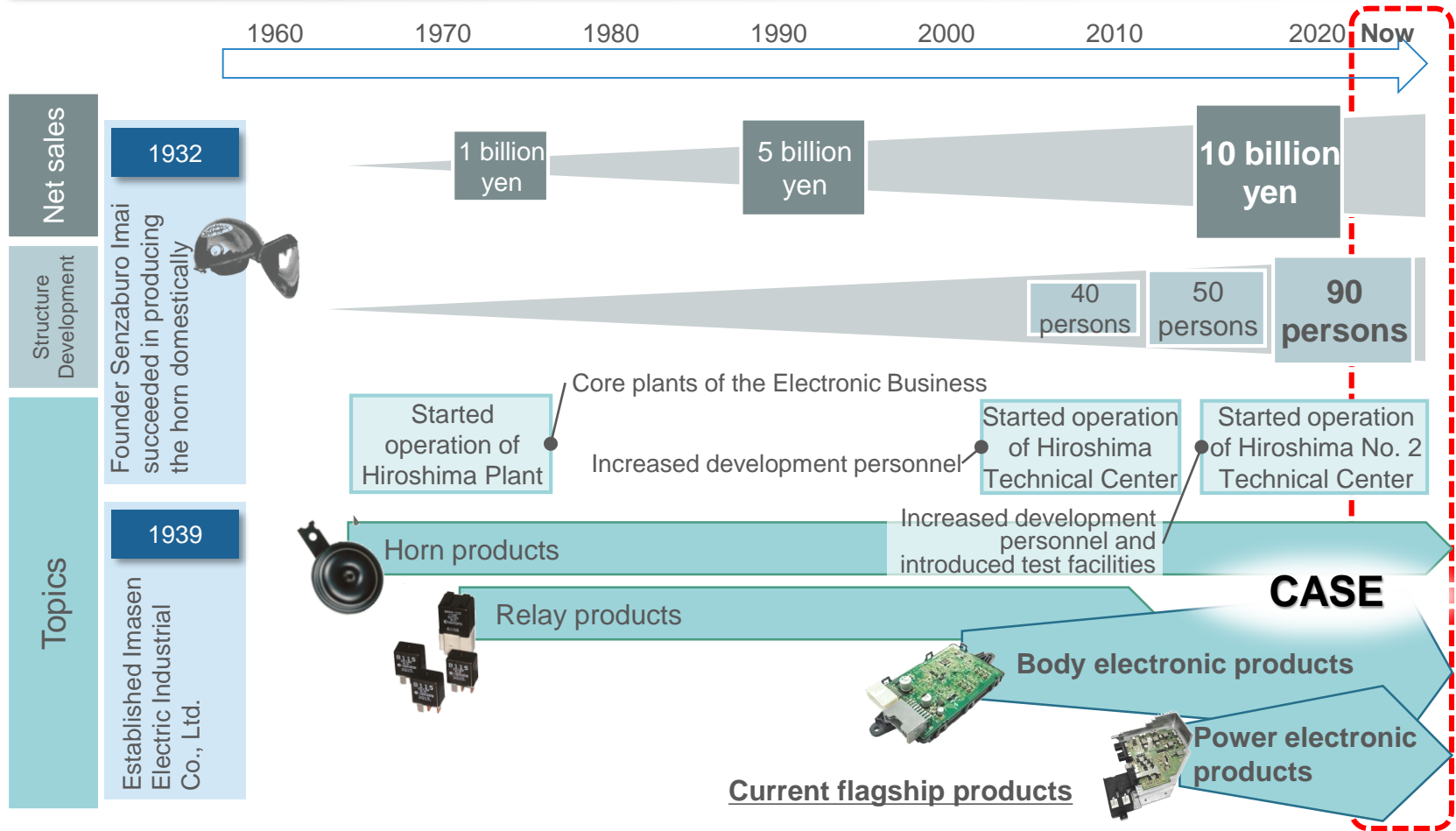
By renewing our management philosophy and becoming a “company of choice for society,” we aim to be a company that grows sustainably and forever.



# Electronic Business



### Electronic Business — History of Electronics Business



Taking on the challenge of the CASE era with electronic technologies based on the development capabilities and production technologies cultivated in horn and relay products

## Electronic Business — Initiatives



**mazda**

While helping to enhance Mazda's product capabilities through unique new technologies and supporting changes in regional business formats as electrification advances, aim to realize rapid growth and sustainable development

### (i) Establishment of a joint venture

- Mazda Motor Corporation and we establish a **joint venture**
- Combine Mazda's **vehicle system development capabilities and multivariate production technologies** with our **electronic technology development capabilities**
- Support the **development of related products such as inverters and other electric drive units** for use in electric vehicles that Mazda aims to launch on the market, **development of production technologies**, and **business format changes for local companies**

### (ii) Joint development of inverters for electric vehicles

- **Entered into a three-party joint development agreement** among Mazda, ROHM Co., Ltd. and us to develop inverters that support Mazda's e-Axle concept
- ROHM is responsible for the **development of SiC power semiconductor modules** to support Mazda's performance requirements, including the miniaturization of inverters
- We are responsible for the **development of inverters using our unique and high-efficiency technology** by utilizing SiC power semiconductors
- The three companies will jointly develop power modules for key inverter components, aiming to **create compact, high-performance, and high-efficiency electric drive units** by incorporating the knowledge of each company

Establish a cooperative system with Mazda Motor Corporation for the development and production of electric drive units

## Electronic Business — Initiatives

### Overview of the Joint Venture

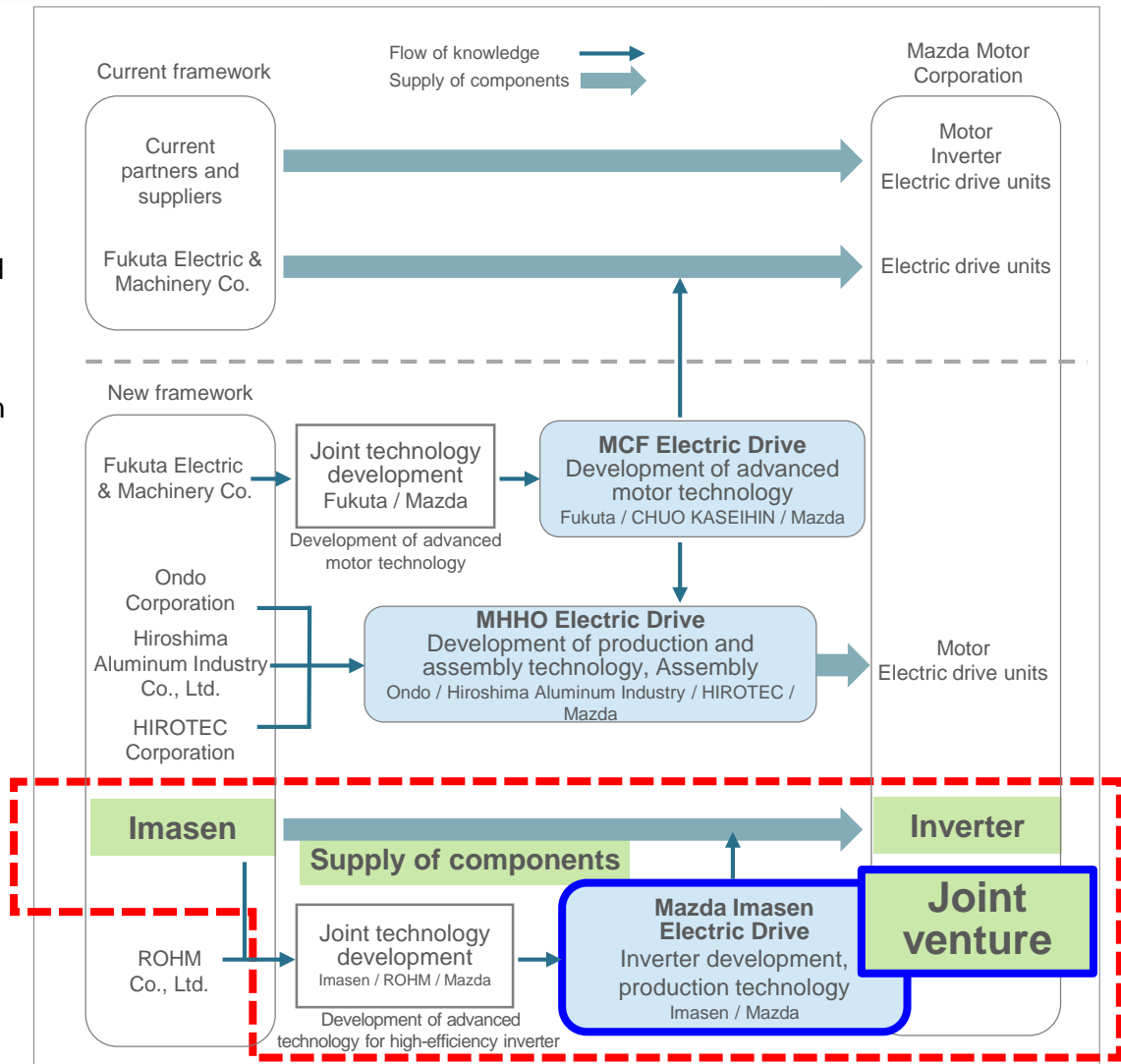
<b>Name</b>	<b>Mazda Imasen Electric Drive Co., Ltd. (MIED)</b>
Address	2-14-1, Iida, Hachihonmatsu, Higashihiroshima, Hiroshima *In our Hiroshima Branch
Representative	Satoru Tamai (seconded from Mazda)
Summary	Development of inverters for vehicles and other technology related to electric drive units, development of production technology
Capital	5 million yen
Date of foundation	August 25, 2022
Investment share	Imasen Electric Industrial Co., Ltd.: 50%, Mazda Motor Corporation: 50%
Role	<p>Second development engineers from both Imasen Electric and Mazda</p> <p>Mazda: Control from the viewpoint of vehicle system, design of installation (bus bar/housing, etc.) Development of elemental technologies such as power modules for inverters and battery cells, as well as multivariable production technologies</p> <p>Imasen : Provision of unit design, evaluation/production technology, as well as guidance on production technology such as circuit board mounting and sub-assembly of unit components to local companies in Hiroshima</p>

### Electronic Business — Initiatives

#### Overview of a cooperative system with Mazda Motor Corporation for the development and production of electric drive units

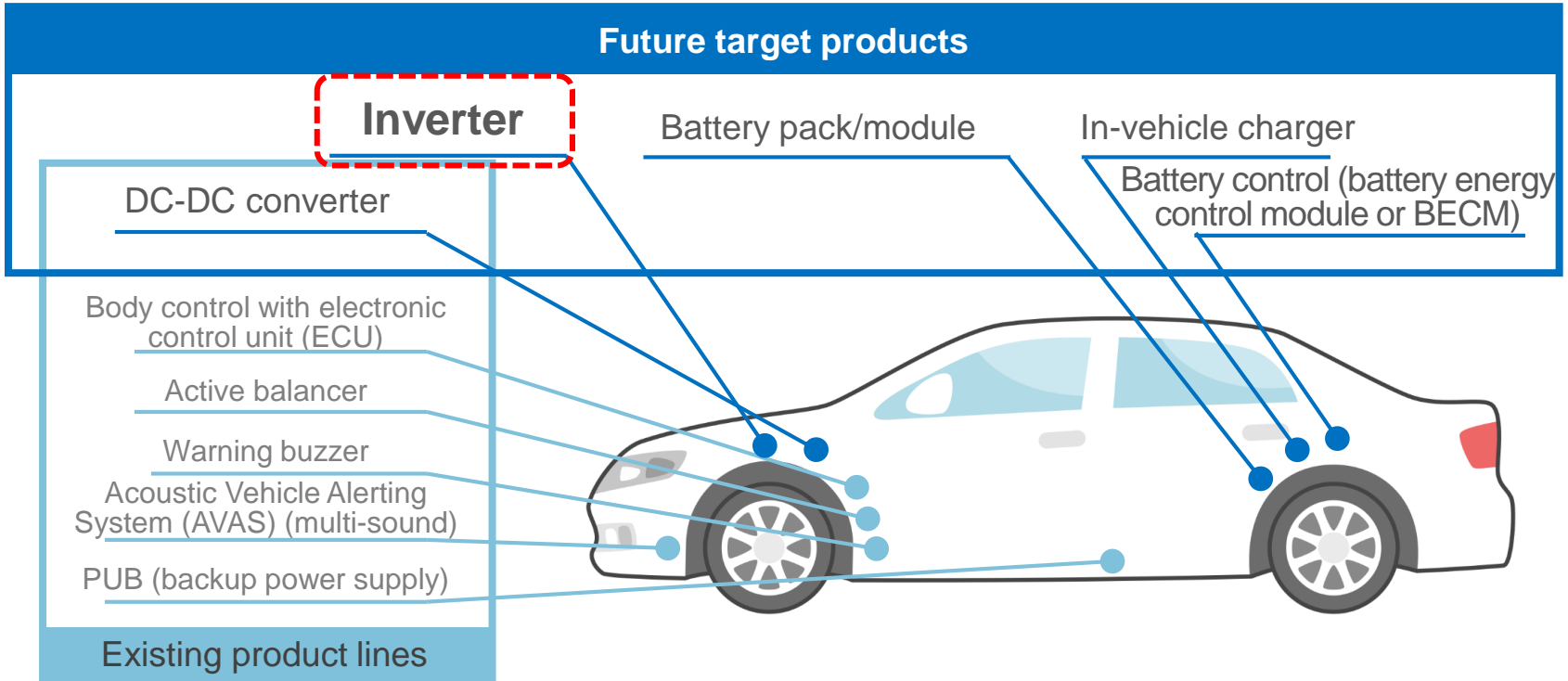
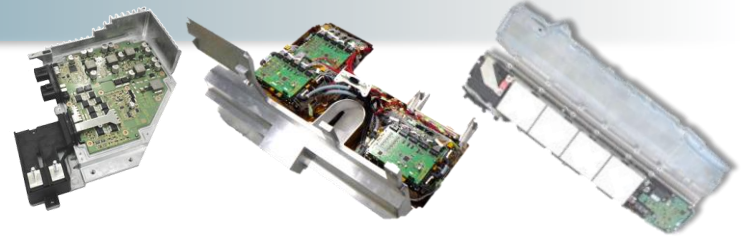
In keeping with our (Mazda's) human-centered design philosophy, Mazda aims to make the most of the unique characteristics of electric vehicles to further enhance the driving experience and maximize driver enjoyment. In pursuit of this goal, Mazda has **concluded a joint development agreement with Imasen Electric Industrial and ROHM for the development of inverters** containing SiC power semiconductors, one of the core parts of an electric drive unit. Mazda has also **established a joint venture with Imasen Electric Industrial to develop inverters and production technology for components such as circuit boards.** (omitted) Joining forces with partner companies in possession of high-quality technology will allow Mazda to promote the development of compact, high-performance electric drive units that achieve high levels of efficiency.

(Quoted from Mazda's disclosure materials dated November 22, 2022)



### Electronic Business — Initiatives

Riding the wave of electrification to produce a second major product



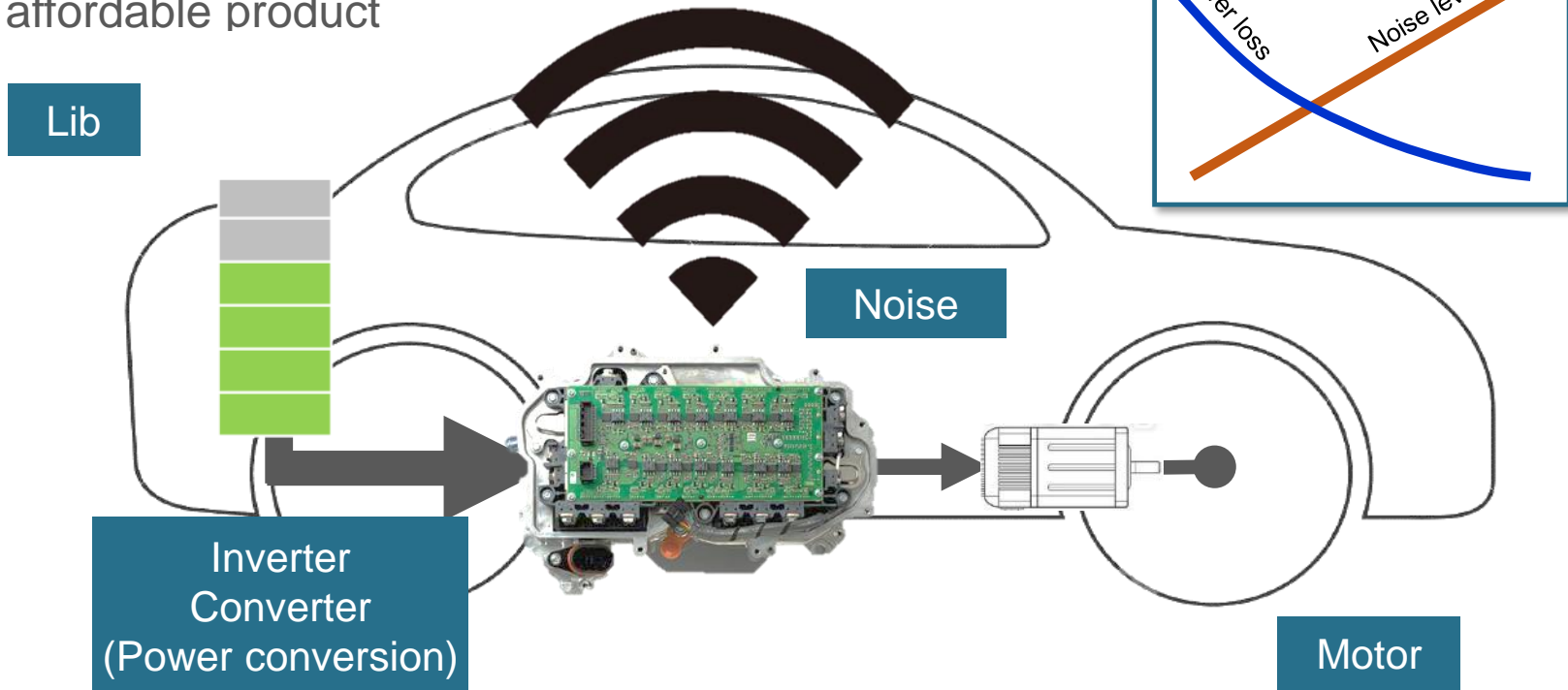
Aim for net sales of 100 billion yen in 2029 by expanding product areas through development investment, including increasing development personnel

Electronic Business — Initiatives

# Pursuit of power electronics technology

Realizing the world's smallest, most efficient and affordable product

**Efficiency and noise are contradictory**

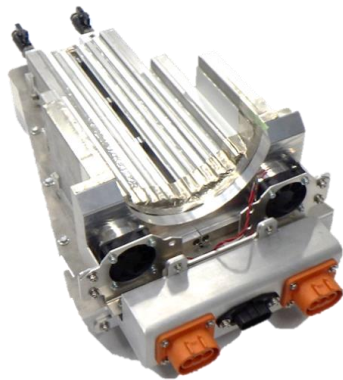


The biggest challenge is to eliminate contradictory events

Electronic Business — Initiatives

Achieving a high level of flexibility in vehicle layout, energy costs and weight reduction

World's most electrified technology



Flexibility in vehicle layout

[Value]  
Ensuring flexibility in vehicle layout with an ultra-compact inverter

**[Target (downsizing)]  
Develop original technology for miniaturization of smoothing capacitors**

**Next-generation inverter**

[Value]  
5% improvement in electricity costs @ WLTC mode

**[Target (efficiency improvement)]  
Realize the industry's fastest carrier frequency**

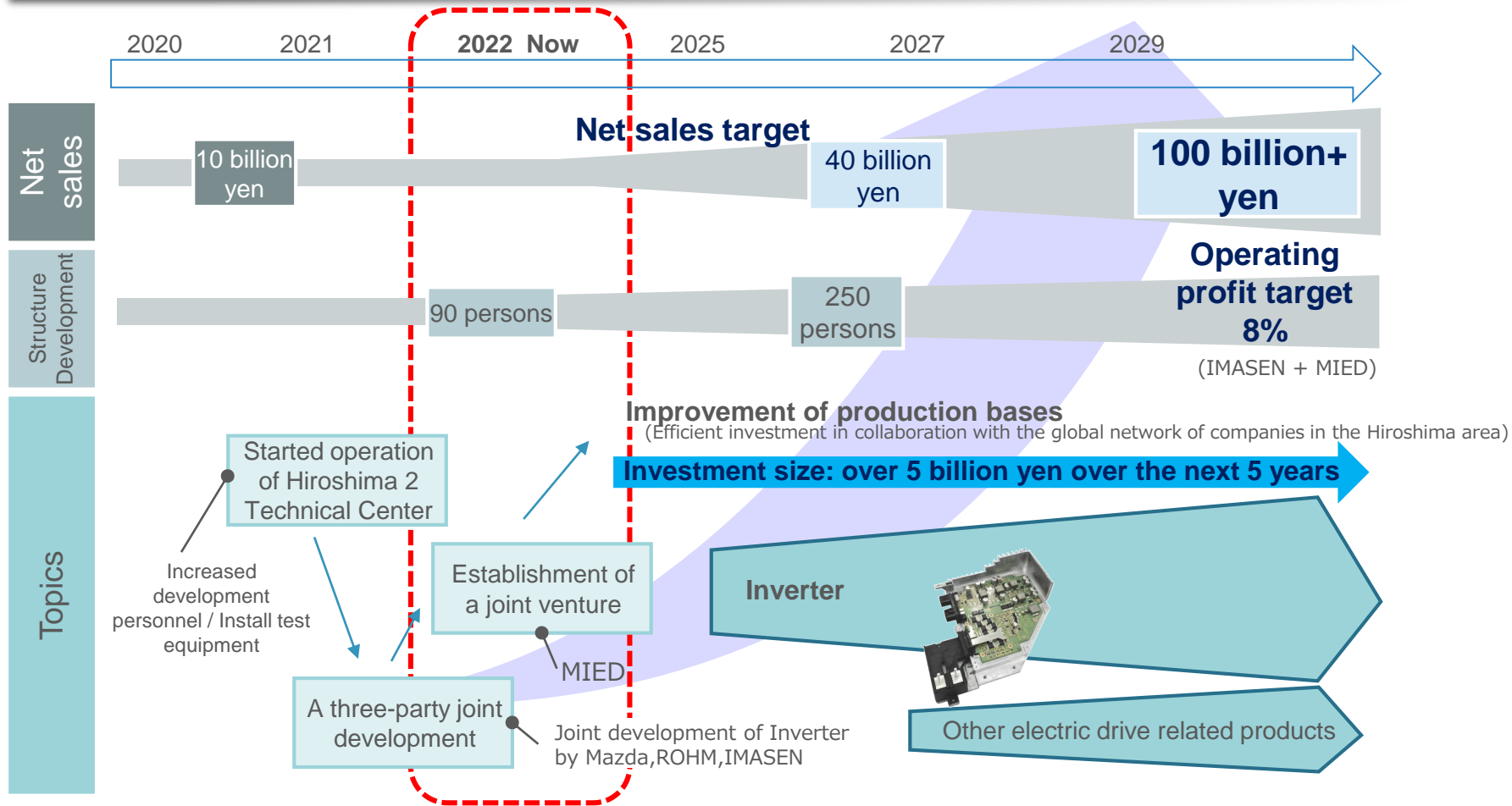
Electricity cost

Weight reduction and cost reduction

[Value]  
• System cost reduction  
• Vehicle system cost reduction and improvement in development efficiency

**[Target (noise reduction)]  
Develop low-noise, next-generation power semiconductors**

## Electronic Business — Future Prospects



Develop the Electronic Business into a second pillar with inverters and other products for electric vehicles



## Electronic Business — Summary of Business Objectives

### Our vision for 2029

Net sales target: 100 billion yen+

Operating profit target: operating margin 8%

Development personnel: 250 persons

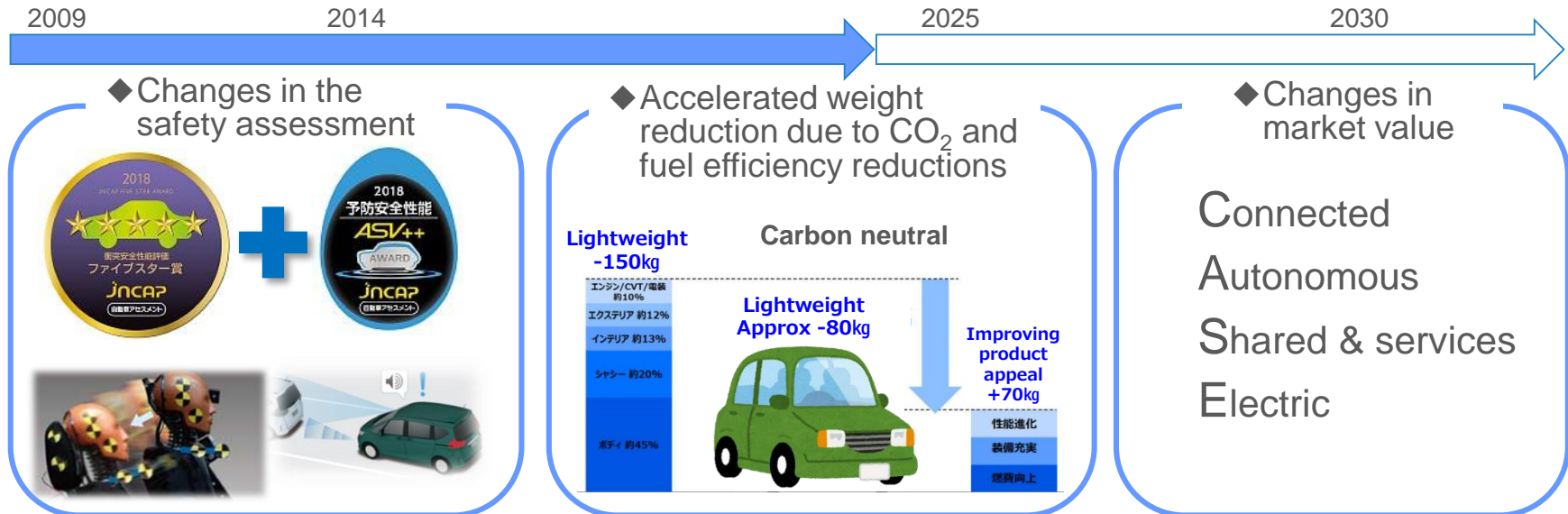
Capital expenditure: over 5 billion yen in 5 years

\*This is the target value for the Electronic Business.

Aim to achieve Medium- and Long-term Management Plan 2029 by the final fiscal year

# Seat and Electrical Equipment Business

## Seat and Electrical Equipment — Business Environment



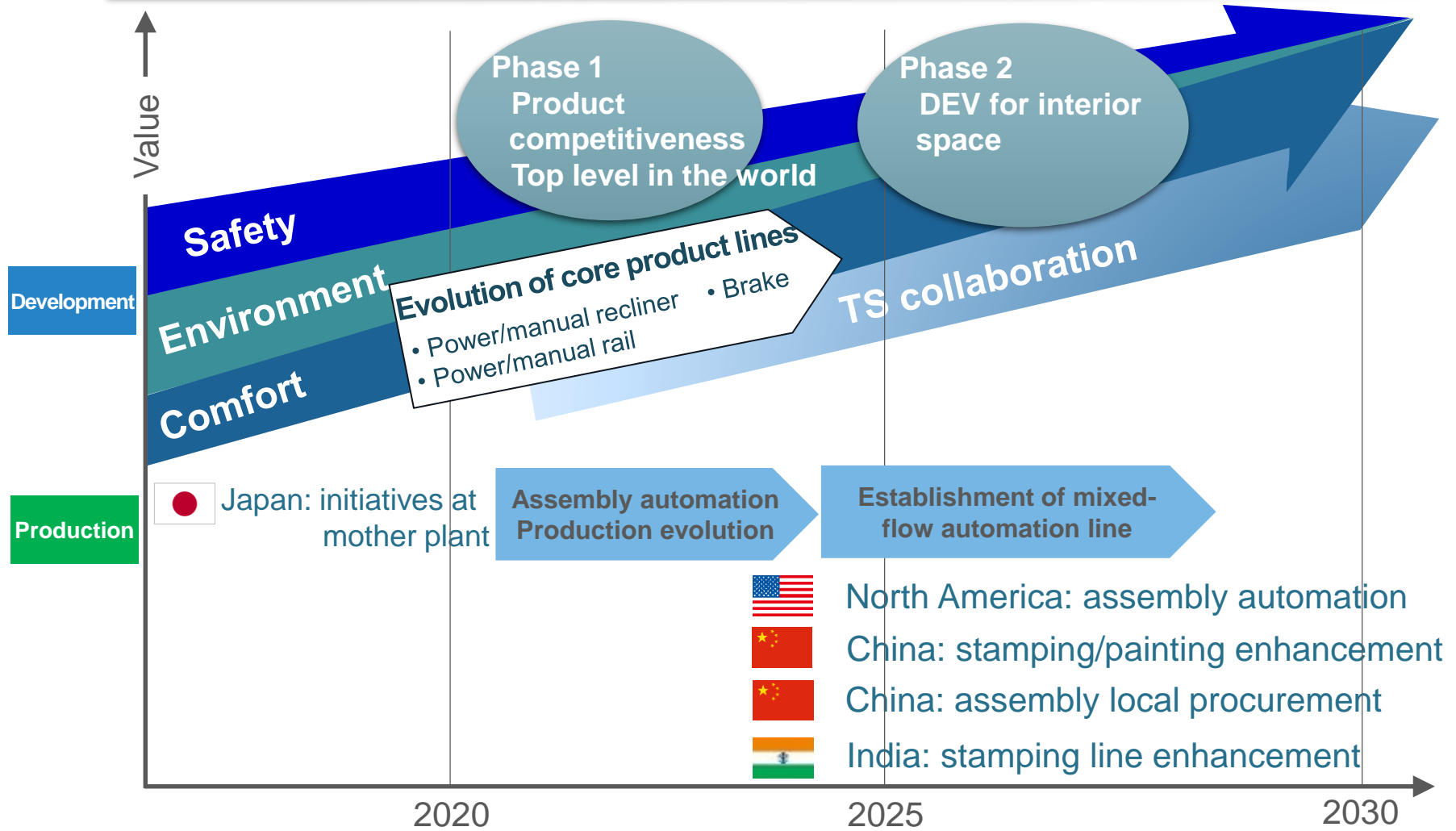
**Points**      Difficult to differentiate in terms of mechanical performance (strength)      There is an increasing need for weight reduction and competition with competitors is intensifying in terms of performance and weight      The concept of the car has changed and the value required has changed

**Competitor**      Rise of Local Players China and India      Price competition with local players      Local evolution Intensified competition      **Threat**

**Imasen**      Capital and business alliance with TS TECH Co., Ltd. in 2020 (Development, manufacturing, sales expansion, delivery)      **Opportunity and strength**

Expand regional supply capacity and joint development of future technologies to expand the range of orders received

## Seat and Electrical Equipment — Initiatives



Develop competitive core products and develop products for the CASE era, optimal procurement and provision in each region

# New Business

## New Business — Concept

In an era where people live to 100, the way of walking is diagnosed from a scientific point of view and contributes to improve people's quality of life (QoL)



Roadmap

Phase 1 [2021 –2023]  
Start-up of new business  
(walking business)

Phase 2 [2024 –2026]  
Establishment of new businesses  
(walking business)

Phase 3 [2027 –2029]  
Grow into the third pillar  
(healthcare business)

## New Business — Phase 1 (2021 to 2023) Initiatives

2021

### Presentation of research results in Japan and overseas

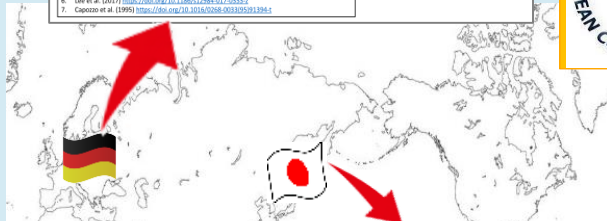
**Unilateral non-electric assistive walking device helps neurological patients to improve gait patterns**

Dr. Boris Fedoroff & Vera Blümer  
German Sport University Cologne, Germany  
Institute of Movement Therapy and Movement-oriented Prevention and Rehabilitation  
b.fedoroff@uni-sport.de

This study aimed at investigating a non-electric assistive walking device powered by a cam spring mechanism (aIQ, imasen) in neurological and orthopaedic patients. A 3D-instrumented gait analysis was conducted on a treadmill using spatiotemporal, kinetic and kinematic data. Participants seem to benefit from the assistive walking device regarding gait and movement patterns, thus, it may help to improve patients' functional health status and quality of life.

**References**

1. Betsworth et al. (2017) <https://doi.org/10.1027/1744-0019.00000000000000836>
2. Wijnhouwer et al. (2010) <https://doi.org/10.1007/s00133-009-0332-z>
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5. Meeuwisse & Pohl (2012) <https://doi.org/10.2301/1010117.2363>
6. Lee et al. (2017) <https://doi.org/10.1186/s12884-017-0933-z>
7. Caporaso et al. (1995) [https://doi.org/10.1016/0020-7083\(95\)00139-1](https://doi.org/10.1016/0020-7083(95)00139-1)



第5回 日本JHCPワーキンググループ学術発表会 秋季学術大会  
— 高橋 謙二 「器具・動作解析」 C03-7-4-6

**歩行計測精度の信頼性・妥当性の検証と歩行の特徴的な傾向の分析**

松田雅弘<sup>1)</sup>、高橋哲也<sup>1)</sup>、眞壁寿<sup>1)</sup>、森沢知之<sup>1)</sup>、藤野雄次<sup>1)</sup>、高橋容子<sup>1)</sup>、酒原武彦<sup>2)</sup>、松本貴成<sup>2)</sup>、島本康夫<sup>2)</sup>、三輪真揮<sup>2)</sup>、藤原俊之 (MD)<sup>1,3)</sup>、代田浩之 (MD)<sup>1,3)</sup>

1) 順天堂大学 保健医療学部 理学療法学科  
2) 今仙電機製作所  
3) 順天堂大学医学研究科

Key words: 歩行、動作解析、信頼性・妥当性  
t.matsuda.ye@juntendo.ac.jp



2022

### Started demonstration in cooperation with local governments and sports organizations

- Joint industry-government health event held with Inuyama City, Aichi Prefecture (3 times a year)
- Agreement on Comprehensive Cooperation for Health Promotion concluded with Iwakura City, Aichi Prefecture



Developing for business launch in FY2023

# ESG promotion



## ESG Promotion — IMASEN Sustainable Plan 2030

Agree with the SDGs world view and contribute to a sustainable society

### Imasen Sustainable Plan 2030

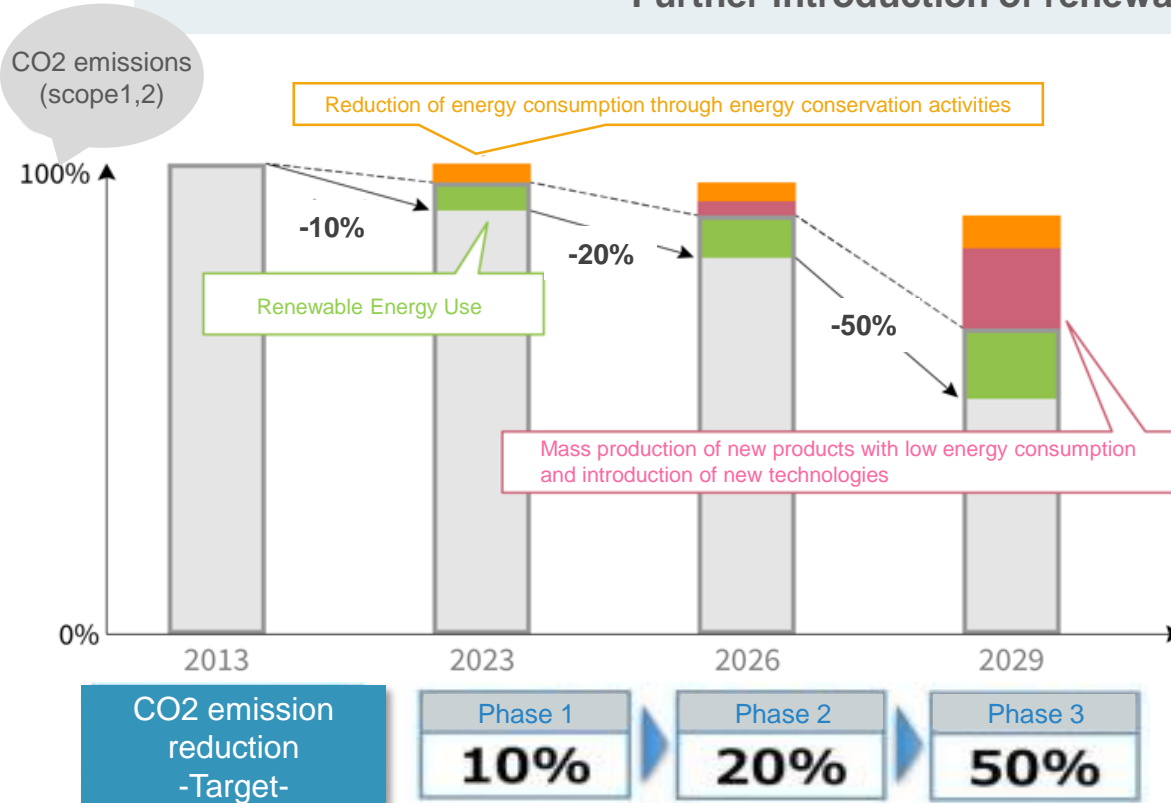
<h1>E</h1>	<h2>Environment</h2> <ul style="list-style-type: none"> <li>■ Responding to Climate Change</li> <li>■ Effective Use of Resources</li> <li>■ Establishment of environmental management system</li> <li>■ Forest protection through paperless promotion</li> </ul>	
<h1>S</h1>	<h2>Social</h2> <ul style="list-style-type: none"> <li>■ Responding to Changes in the Automotive Society</li> <li>■ Establishment of quality and technology that is in line with society</li> <li>■ Creating a rewarding work environment for all</li> <li>■ Activities that contribute to coexistence with society</li> </ul>	
<h1>G</h1>	<h2>Governance</h2> <ul style="list-style-type: none"> <li>■ Fair and impartial management system</li> <li>■ Establishment of risk management system</li> </ul>	

**Making the Earth and IMASEN Sustainable**

Our materiality issues are identified from a variety of social issues, and company-wide activities are carried out under 10 themes

## ESG Promotion — Toward Reducing CO<sub>2</sub> Emissions

Phase 1 (2023) -10%	Phase 2 (2026) -20%	Phase 3 (2029) -50%
<b>Realignment of domestic production base</b> <b>Development of energy conservation activities</b>	<b>Further introduction of high-efficiency equipment</b> <b>Establishment of low CO<sub>2</sub> production lines</b>	<b>Mass production of low CO<sub>2</sub> products (materials, methods, equipment)</b>
<b>Further introduction of renewable energy</b>		



### [Status of initiatives]

- ◇ Develop company-wide energy conservation activities
  - Thorough power management
  - Air waste reduction activities
  - Preparation for introduction of high-efficiency equipment
- ◇ Promote introduction of renewable energy
  - Preparation for installation of solar power generation system
- ◇ Develop low CO<sub>2</sub> products
  - Environmentally friendly materials
  - Lightweight products
  - Processes that consume less energy
- ◇ Prepare to respond to TCFD recommendations
  - Internal consistency in response to climate change

## ESG Promotion — Initiatives

### Product development that contributes to CO<sub>2</sub> reduction

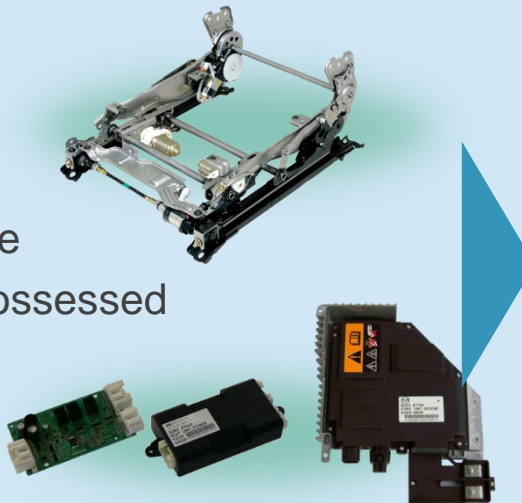
At present, instead of compressed air, which is widely used to power production facilities, we are developing an energy-saving power system utilizing our mechanical and electronic technologies.

A prototype is scheduled to be installed at our plant in 2023.

Mechanical technology  
(Seat adjuster)

✕ Synergies of the technologies possessed

Electronic technology  
(Electronic units)



Carbon neutral

## ESG Promotion — Initiatives

### Initiatives to shift electric power peak

In response to the power shortage this summer, we introduced a work schedule in which working hours were advanced by 1 to 3 hours in August and September.

This contributed to a 73,554 kWh peak power reduction in 2 months.



### Donation of disaster stockpiles

As part of social contribution activities and efforts to reduce food loss from disaster stockpiles, we donated food that was about to expire to a non-profit organization in Inuyama City.



## ESG Promotion — Initiatives

### Initiatives for workstyle reform

Two new systems were introduced in April 2022 to create a better working environment.

#### ■ **Accrued paid leave system**

Annual paid leave that disappears over the years can be accumulated to a certain extent and used in the event of injury or illness.

#### Intention

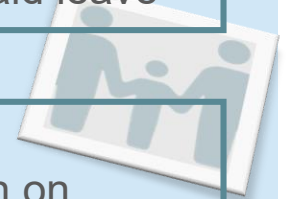
- Creating a safe working environment
- Further acquisition of paid leave

#### ■ **Interval system**

Ensure a fixed rest period (interval) from the end of the previous day's work to the start of the next day's work.

#### Intention

- Reduce physical burden on employees and ensure their health
- Enhance work-life balance



# DX Initiatives

### DX Initiatives

#### ■ Launch of DX Project Team

A project team was formed to efficiently promote company-wide DX in order to achieve the Company's target of having "Business transformation for sustainable growth" in Medium- and Long-term Management Plan 2029, and activities began in April 2022.

#### Outline of initiatives

- **Cultivate 130 people, or 20% of indirect employees, as DX human resources to raise our level of IT literacy**
- **Stabilize operating margin early through digital transformation (5 to 6%)**
- **Start establishing smart factories in 2025, etc.**



#### What we want to be in 2029

Enhance corporate value through the establishment of a corporate culture and climate in which employees voluntarily take on challenges based on reliable information through the use of digital technology

# I. Summary of Consolidated Financial Results for 2Q FY2023

Director and Executive Officer Shuichi Horibe

# II. Forecast of Consolidated Financial Results for the Year Ending March 31, 2023

Director and Executive Officer Shuichi Horibe

# III. Medium- and Long-term Vision

President and Representative Director Takamitsu Sakurai

# IV. Dividends

President and Representative Director Takamitsu Sakurai





### ► Initiatives to improve corporate value

Early recovery and improvement of business performance is the first priority  
Work for future growth with a view to establishing the three businesses set forth in the Medium- and Long-term Plan 2029

Items	By business segment	Specific measures
Corporate value	Seat Business	Initiatives for <b>sustainable growth</b> : strengthening core technologies and developing <b>products for electrification and automation</b>
	Electronic Business	Product development for <b>electrification</b> : development of inverters and other products in <b>progress</b>
	New Business	Establishing business in fields <b>other than automobiles</b> : walking business utilizing <b>knowledge of welfare equipment</b>

[Release on November 24, 2022]

## **Notice concerning determination of matters concerning acquisition of treasury shares**

(Acquisition of shares under Articles of Incorporation pursuant to Article 165, Paragraph 2 of the Companies Act)

### 1. Reasons for the acquisition of treasury stock

The purpose is to improve the level of return to shareholders and improve capital efficiency.

### 2. Details of the matters pertaining to the acquisition

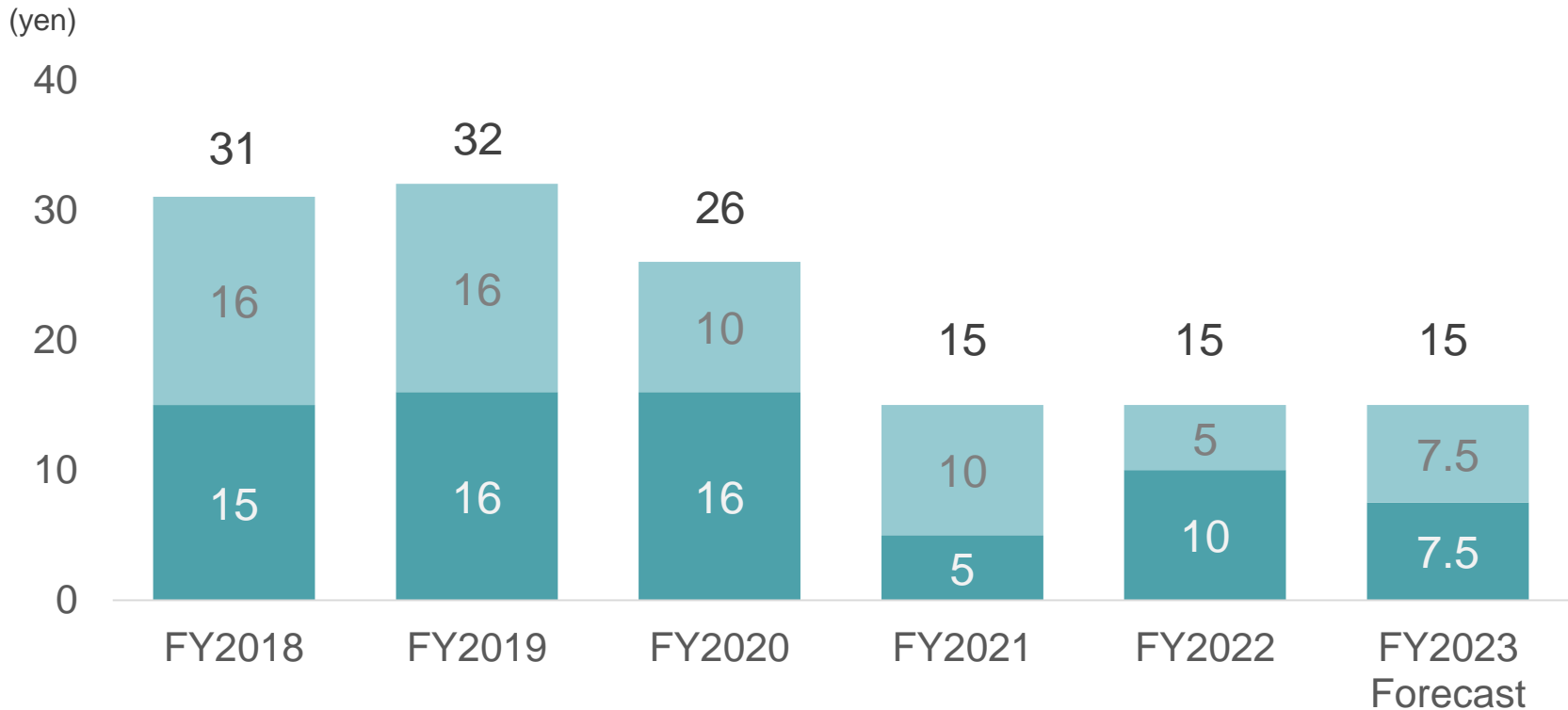
- (1) Class of shares to be acquired: Our common stock
- (2) Total number of shares to be acquired: Up to 1,150 thousand shares  
(5.00% of total shares outstanding [excluding treasury stock])
- (3) Total cost of acquisition: Up to 850 million yen
- (4) Period of acquisition: From November 25, 2022 to November 24, 2023
- (5) Method of acquisition: Market purchase through the Tokyo Stock Exchange

(Reference) Ownership as of September 30, 2022

Total number of issued shares (excluding treasury stock):	23,018,832 shares
Treasury stock:	456,520 shares

## Dividend policy

Stable and continuous return of profits to shareholders while strengthening our financial position and management foundation in the process of maintaining sustainable growth



## President's Blog — Sakurai Communication

<https://www.imasen.co.jp/blog/>

Picking up and disseminating information on IMASEN from the President's unique perspective



- 2022.09.19 [#15 名証IRエキスポ2022レポート](#)  
皆さんこんにちは。今回は9月9日、10日と名古屋の吹上ホールで開催された「名証IRエキスポ2022」の現地レポートをお送りします。名証IRエキスポ[...]
- 2022.07.07 [#14 お取引先様の21年度表彰を行いました](#)  
皆さんこんにちは。毎年3月に開催されます当社の会社方針説明会において、ご協力いた



### #15 名証IRエキスポ2022レポート

皆さんこんにちは。  
今回は9月9日、10日と名古屋の吹上ホールで開催された「名証IRエキスポ2022」の現地レポートをお送りします。

名証IRエキスポ2022レポート



## Official Twitter

[@Imasen\\_Official](#)

Tweeting information to rapidly spread it



# *Trust & Challenge*

## *Challenge to New Imasen*

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- Forward-looking statements in this document, including earnings forecasts, are estimates and projections based on information currently available to the Company, and are subject to risks and uncertainties.
- Actual results may differ from forecasts due to various factors.

○ **For IR inquiries, please contact:**

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