

Summary of Consolidated Financial Results for the First Quarter of FY2026 (Based on Japanese GAAP)

August 8, 2025

Company name: Imasen Electric Industrial Co., Ltd.
 Stock exchange listing: Tokyo, Nagoya
 Stock code: 7266 URL <https://www.imasen.co.jp/>
 Representative: President Kenichi Hasegawa
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 Scheduled date to commence dividend payments: —
 Preparation of supplementary material on financial results: No
 Holding of financial results meeting: Yes

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the Fiscal First Quarter of FY2026 (from April 1, 2025 to June 30, 2025)

(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	%
First Quarter of FY2026	20,963	(10.1)	29	—	(67)	—	(190)	—
First Quarter of FY2025	23,319	(3.4)	(245)	—	360	11.4	2,156	—

	Earnings per share	Diluted earnings per share
	Yen	Yen
First Quarter of FY2026	(8.79)	—
First Quarter of FY2025	98.52	—

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
First Quarter of FY2026	73,916	50,841	68.3	2,342.88
FY2025	78,331	53,041	67.3	2,420.47

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
FY2025	—	7.50	—	12.50	20.00
FY2026	—				
FY2026(Forecast)		10.00	—	10.00	20.00

3. Forecast of consolidated financial results for the year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	90,000	(4.6)	1,200	204.9	1,200	134.5	1,350	(35.2)	61.68

4. Notes

- (1) Changes in significant subsidiaries during the quarter
(changes in specified subsidiaries resulting in the change in scope of consolidation):

No
- (2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements:

No
- (3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

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

FY2026 First quarter	23,475,352 shares	FY2025	23,475,352 shares
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Number of treasury shares at the end of the period

FY2026 First quarter	1,919,710 shares	FY2025	1,701,010 shares
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Average number of shares during the period

FY2026 First quarter	21,621,410 shares	FY2025 First quarter	21,892,604 shares
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*This report is not subject to quarterly review by certified public accountants or auditing firms.

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	15,230	14,305
Notes and accounts receivable - trade	15,631	12,964
Electronically recorded monetary claims - operating	5,162	4,157
Inventories	14,054	13,041
Other	2,764	3,930
Allowance for doubtful accounts	(215)	(179)
Total current assets	52,626	48,220
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	6,740	6,383
Machinery, equipment and vehicles, net	5,603	4,972
Other, net	7,764	8,438
Total property, plant and equipment	20,108	19,794
Intangible assets		
Other	1,092	1,067
Total intangible assets	1,092	1,067
Investments and other assets		
Investment securities	2,246	2,733
Other	2,283	2,128
Allowance for doubtful accounts	(27)	(27)
Total investments and other assets	4,503	4,834
Total non-current assets	25,704	25,696
Total assets	78,331	73,916
Liabilities		
Current liabilities		
Notes and accounts payable - trade	8,057	6,618
Electronically recorded obligations - operating	5,024	4,542
Short-term borrowings	700	1,443
Income taxes payable	474	147
Provision for bonuses	850	397
Provision for product warranties	109	98
Other	5,288	5,437
Total current liabilities	20,504	18,686
Non-current liabilities		
Long-term borrowings	573	406
Retirement benefit liability	1,280	1,271
Other	2,931	2,711
Total non-current liabilities	4,785	4,389
Total liabilities	25,290	23,075

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
Net assets		
Shareholders' equity		
Share capital	7,289	7,289
Capital surplus	7,041	7,041
Retained earnings	29,435	28,677
Treasury shares	(1,206)	(1,347)
Total shareholders' equity	42,560	41,661
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,114	1,413
Foreign currency translation adjustment	8,155	6,631
Remeasurements of defined benefit plans	874	795
Total accumulated other comprehensive income	10,144	8,840
Non-controlling interests	337	339
Total net assets	53,041	50,841
Total liabilities and net assets	78,331	73,916

(Millions of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Net sales	23,319	20,963
Cost of sales	21,592	19,288
Gross profit	1,727	1,674
Selling, general and administrative expenses		
Packing and transportation costs	426	338
Salaries, allowances and bonuses	587	564
Provision for bonuses	49	52
Retirement benefit expenses	12	10
Depreciation	30	34
Other	867	644
Total selling, general and administrative expenses	1,972	1,644
Operating profit (loss)	(245)	29
Non-operating income		
Interest income	24	27
Dividend income	79	31
Compensation income	—	0
Foreign exchange gains	542	—
Share of profit of entities accounted for using equity method	9	38
Other	41	59
Total non-operating income	698	156
Non-operating expenses		
Interest expenses	70	26
Compensation expenses	1	1
Foreign exchange losses	—	144
Other	19	81
Total non-operating expenses	92	253
Ordinary profit (loss)	360	(67)
Extraordinary income		
Gain on sale of non-current assets	2	3
Gain on sale of investment securities	2,990	0
Total extraordinary income	2,992	3
Extraordinary losses		
Loss on disposal of non-current assets	4	1
Extra retirement payments	65	—
Impairment losses	—	5
Total extraordinary losses	70	7
Profit (loss) before income taxes	3,283	(71)
Income taxes - current	595	196
Income taxes - deferred	511	(85)
Total income taxes	1,107	111
Profit (loss)	2,175	(182)
Profit attributable to non-controlling interests	18	7
Profit (loss) attributable to owners of parent	2,156	(190)

(Millions of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Profit (loss)	2,175	(182)
Other comprehensive income		
Valuation difference on available-for-sale securities	(2,194)	299
Foreign currency translation adjustment	583	(1,510)
Remeasurements of defined benefit plans, net of tax	(31)	(79)
Total other comprehensive income	(1,641)	(1,290)
Comprehensive income	533	(1,472)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	503	(1,493)
Comprehensive income attributable to non-controlling interests	30	20

(Millions of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Cash flows from operating activities		
Profit (loss) before income taxes	3,283	(71)
Depreciation	738	767
Impairment losses	—	5
Increase (decrease) in allowance for doubtful accounts	—	(14)
Increase (decrease) in provision for bonuses	(441)	(453)
Increase (decrease) in provision for product warranties	—	(17)
Interest and dividend income	(104)	(59)
Interest expenses	70	26
Extra retirement payments	65	—
Loss (gain) on sale of investment securities	(2,990)	(0)
Loss (gain) on disposal of non-current assets	2	(1)
Decrease (increase) in trade receivables	2,430	3,182
Decrease (increase) in inventories	5	115
Increase (decrease) in trade payables	(1,873)	(1,644)
Other, net	(318)	(1,031)
Subtotal	868	804
Interest and dividends received	103	66
Interest paid	(71)	(25)
Income taxes paid	(334)	(665)
Extra retirement payments	(3)	(12)
Net cash provided by (used in) operating activities	562	166
Cash flows from investing activities		
Decrease (increase) in time deposits	71	161
Purchase of property, plant and equipment	(733)	(1,205)
Proceeds from sale of property, plant and equipment	—	18
Purchase of investment securities	(1)	(0)
Proceeds from sale of investment securities	4,023	0
Other, net	(166)	(15)
Net cash provided by (used in) investing activities	3,192	(1,042)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(110)	779
Proceeds from long-term borrowings	100	—
Repayments of long-term borrowings	(399)	(400)
Repayments of lease liabilities	(172)	(171)
Purchase of treasury shares	—	(140)
Dividends paid	(131)	(272)
Other, net	(143)	(40)
Net cash provided by (used in) financing activities	(856)	(245)
Effect of exchange rate change on cash and cash equivalents	352	(34)
Net increase (decrease) in cash and cash equivalents	3,250	(1,154)
Cash and cash equivalents at beginning of period	11,175	14,412
Increase (Decrease) in cash and cash equivalents resulting from a change in closing dates of consolidated subsidiaries	—	378
Cash and cash equivalents at end of period	14,426	13,636