

Summary of Consolidated Financial Results for the Six Months Ended of September 30,2025 (Based on Japanese GAAP)

November 14, 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
 Inquiries: Director of Business Planning Akihiko Kamiya TEL 0568-67-1211
 Scheduled date to file semi-annual Securities Report: November 14, 2025
 Scheduled date to commence dividend payments: December 1, 2025
 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 six months ended September 30,2025 (from April 1,2025 to September 30,2025)

(1) Consolidated operating results (cumulative)

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	%
Six months ended September 30,2025	42,562	(8.5)	486	—	396	—	989	(45.7)
September 30,2024	46,519	(1.7)	(437)	—	(252)	—	1,821	—

	Earnings per share	Diluted earnings per share
	Yen	Yen
September 30,2025	45.95	—
September 30,2024	83.20	—

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
September 30,2025	75,061	52,589	69.6
March 31,2025	78,331	53,041	67.3

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
Fiscal year ended March 31,2025	—	7.50	—	12.50	20.00
Fiscal year ending March 31,2026	—	12.00			
Fiscal year ending March 31,2026 (Forecast)			—	10.00	22.00

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)

As of September 30,2025	23,475,352 shares	As of March 31,2025	23,475,352 shares
-------------------------	-------------------	---------------------	-------------------

Number of treasury shares at the end of the period

As of September 30,2025	2,080,319 shares	As of March 31,2025	1,701,010 shares
-------------------------	------------------	---------------------	------------------

Average number of shares during the period

Six months ended September 30,2025	21,543,593 shares	Six months ended September 30,2024	21,898,366 shares
------------------------------------	-------------------	------------------------------------	-------------------

*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 September 30, 2025
Assets		
Current assets		
Cash and deposits	15,230	15,548
Notes and accounts receivable - trade	15,631	13,942
Electronically recorded monetary claims - operating	5,162	3,763
Inventories	14,054	12,944
Other	2,764	3,770
Allowance for doubtful accounts	(215)	(171)
Total current assets	52,626	49,796
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	6,740	6,017
Machinery, equipment and vehicles, net	5,603	4,988
Other, net	7,764	8,376
Total property, plant and equipment	20,108	19,382
Intangible assets		
Other	1,092	1,067
Total intangible assets	1,092	1,067
Investments and other assets		
Investment securities	2,246	2,657
Other	2,283	2,183
Allowance for doubtful accounts	(27)	(26)
Total investments and other assets	4,503	4,814
Total non-current assets	25,704	25,264
Total assets	78,331	75,061
Liabilities		
Current liabilities		
Notes and accounts payable - trade	8,057	7,237
Electronically recorded obligations - operating	5,024	4,302
Short-term borrowings	700	481
Income taxes payable	474	261
Provision for bonuses	850	938
Provision for product warranties	109	107
Other	5,288	4,795
Total current liabilities	20,504	18,123
Non-current liabilities		
Long-term borrowings	573	313
Retirement benefit liability	1,280	1,266
Other	2,931	2,768
Total non-current liabilities	4,785	4,348
Total liabilities	25,290	22,471

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Net assets		
Shareholders' equity		
Share capital	7,289	7,289
Capital surplus	7,041	7,041
Retained earnings	29,435	29,857
Treasury shares	(1,206)	(1,467)
Total shareholders' equity	42,560	42,721
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,114	1,418
Foreign currency translation adjustment	8,155	7,358
Remeasurements of defined benefit plans	874	752
Total accumulated other comprehensive income	10,144	9,528
Non-controlling interests	337	339
Total net assets	53,041	52,589
Total liabilities and net assets	78,331	75,061

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Net sales	46,519	42,562
Cost of sales	43,328	38,852
Gross profit	3,190	3,709
Selling, general and administrative expenses		
Packing and transportation costs	779	672
Salaries, allowances and bonuses	1,126	1,089
Provision for bonuses	123	128
Retirement benefit expenses	25	21
Depreciation	62	71
Other	1,510	1,239
Total selling, general and administrative expenses	3,627	3,222
Operating profit (loss)	(437)	486
Non-operating income		
Interest income	72	45
Dividend income	149	36
Foreign exchange gains	57	—
Other	86	125
Total non-operating income	365	207
Non-operating expenses		
Interest expenses	132	52
Foreign exchange losses	—	120
Compensation expenses	4	2
Equipment relocation expenses	—	96
Other	44	25
Total non-operating expenses	181	298
Ordinary profit (loss)	(252)	396
Extraordinary income		
Gain on sale of non-current assets	299	830
Gain on sale of investment securities	3,515	164
Gain on sale of golf club membership	—	1
Total extraordinary income	3,815	995
Extraordinary losses		
Loss on disposal of non-current assets	169	9
Impairment losses	—	5
Extra retirement payments	441	—
Total extraordinary losses	611	15
Profit before income taxes	2,950	1,376
Income taxes - current	653	357
Income taxes - deferred	450	15
Total income taxes	1,103	372
Profit	1,846	1,004
Profit attributable to non-controlling interests	24	14
Profit attributable to owners of parent	1,821	989

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Profit	1,846	1,004
Other comprehensive income		
Valuation difference on available-for-sale securities	(2,600)	303
Foreign currency translation adjustment	2,046	(790)
Remeasurements of defined benefit plans, net of tax	(63)	(121)
Total other comprehensive income	(617)	(608)
Comprehensive income	1,229	395
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,176	374
Comprehensive income attributable to non-controlling interests	53	21

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Cash flows from operating activities		
Profit before income taxes	2,950	1,376
Depreciation	1,490	1,618
Impairment losses	—	5
Increase (decrease) in allowance for doubtful accounts	(14)	(30)
Increase (decrease) in provision for bonuses	92	87
Increase (decrease) in provision for product warranties	3	(24)
Interest and dividend income	(222)	(81)
Interest expenses	132	52
Extra retirement payments	441	—
Loss (gain) on sale of investment securities	(3,515)	(164)
Loss (gain) on disposal of non-current assets	(129)	(820)
Decrease (increase) in trade receivables	4,342	2,831
Decrease (increase) in inventories	(185)	593
Increase (decrease) in trade payables	(1,770)	(1,367)
Other, net	(519)	(1,397)
Subtotal	3,096	2,679
Interest and dividends received	209	88
Interest paid	(138)	(51)
Extra retirement payments	(66)	(24)
Income taxes paid	(492)	(492)
Net cash provided by (used in) operating activities	2,607	2,198
Cash flows from investing activities		
Decrease (increase) in time deposits	215	225
Purchase of property, plant and equipment	(1,242)	(1,914)
Proceeds from sale of property, plant and equipment	1,100	1,310
Purchase of investment securities	(6)	(6)
Proceeds from sale of investment securities	5,215	242
Other, net	(270)	(61)
Net cash provided by (used in) investing activities	5,012	(204)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(781)	(188)
Proceeds from long-term borrowings	100	—
Repayments of long-term borrowings	(1,772)	(494)
Repayments of lease liabilities	(324)	(372)
Dividends paid	(131)	(272)
Purchase of treasury shares	—	(283)
Other, net	(143)	(40)
Net cash provided by (used in) financing activities	(3,053)	(1,651)
Effect of exchange rate change on cash and cash equivalents	846	(185)
Net increase (decrease) in cash and cash equivalents	5,412	156
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	16,588	14,947