

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

February 6, 2026

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 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 Third Quarter of FY2026 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2025	63,260	(9.2)	1,273	—	1,386	—	1,608	(3.0)
December 31, 2024	69,700	(4.9)	(463)	—	(431)	—	1,658	—

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
December 31, 2025	74.75		—	
December 31, 2024	75.71		—	

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
December 31, 2025	77,807	54,371	69.4	2,543.04
March 31, 2025	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
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)			—	15.00	27.00

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	87,200	(7.6)	1,700	331.9	1,700	232.2	1,850	(11.3)	85.97

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 December 31,2025	22,775,352 shares	As of March 31,2025	23,475,352 shares
------------------------	-------------------	---------------------	-------------------

Number of treasury shares at the end of the period

As of December 31,2025	1,533,402 shares	As of March 31,2025	1,701,010 shares
------------------------	------------------	---------------------	------------------

Average number of shares during the period

Nine months ended December 31,2025	21,520,119 shares	Nine months ended December 31,2024	21,902,207 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 December 31, 2025
Assets		
Current assets		
Cash and deposits	15,230	15,699
Notes and accounts receivable - trade	15,631	13,231
Electronically recorded monetary claims - operating	5,162	4,687
Inventories	14,054	13,975
Other	2,764	4,348
Allowance for doubtful accounts	(215)	(170)
Total current assets	52,626	51,772
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	6,740	6,070
Machinery, equipment and vehicles, net	5,603	5,364
Other, net	7,764	8,518
Total property, plant and equipment	20,108	19,953
Intangible assets		
Other	1,092	1,208
Total intangible assets	1,092	1,208
Investments and other assets		
Investment securities	2,246	2,680
Other	2,283	2,218
Allowance for doubtful accounts	(27)	(26)
Total investments and other assets	4,503	4,873
Total non-current assets	25,704	26,035
Total assets	78,331	77,807
Liabilities		
Current liabilities		
Notes and accounts payable - trade	8,057	6,859
Electronically recorded obligations - operating	5,024	4,481
Short-term borrowings	700	2,147
Income taxes payable	474	235
Provision for bonuses	850	348
Provision for product warranties	109	125
Other	5,288	4,685
Total current liabilities	20,504	18,882
Non-current liabilities		
Long-term borrowings	573	278
Retirement benefit liability	1,280	1,322
Other	2,931	2,952
Total non-current liabilities	4,785	4,553
Total liabilities	25,290	23,435

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	7,289	7,289
Capital surplus	7,041	7,041
Retained earnings	29,435	29,721
Treasury shares	(1,206)	(1,090)
Total shareholders' equity	42,560	42,962
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,114	1,434
Foreign currency translation adjustment	8,155	8,911
Remeasurements of defined benefit plans	874	709
Total accumulated other comprehensive income	10,144	11,056
Non-controlling interests	337	352
Total net assets	53,041	54,371
Total liabilities and net assets	78,331	77,807

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	69,700	63,260
Cost of sales	64,804	57,321
Gross profit	4,895	5,939
Selling, general and administrative expenses		
Packing and transportation costs	1,172	996
Salaries, allowances and bonuses	1,820	1,705
Provision for bonuses	46	46
Retirement benefit expenses	37	31
Depreciation	93	110
Other	2,188	1,775
Total selling, general and administrative expenses	5,359	4,665
Operating profit (loss)	(463)	1,273
Non-operating income		
Interest income	96	75
Dividend income	173	59
Foreign exchange gains	—	13
Other	121	183
Total non-operating income	391	332
Non-operating expenses		
Interest expenses	174	75
Foreign exchange losses	115	—
Compensation expenses	12	6
Equipment relocation expenses	—	96
Other	57	41
Total non-operating expenses	359	219
Ordinary profit (loss)	(431)	1,386
Extraordinary income		
Gain on sale of non-current assets	299	849
Gain on sale of investment securities	3,598	164
Gain on sale of golf club membership	—	1
Total extraordinary income	3,897	1,015
Extraordinary losses		
Loss on disposal of non-current assets	174	20
Impairment losses	—	6
Extra retirement payments	531	—
Total extraordinary losses	706	26
Profit before income taxes	2,760	2,375
Income taxes - current	594	495
Income taxes - deferred	462	251
Total income taxes	1,056	747
Profit	1,703	1,628
Profit attributable to non-controlling interests	44	20
Profit attributable to owners of parent	1,658	1,608

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	1,703	1,628
Other comprehensive income		
Valuation difference on available-for-sale securities	(2,558)	320
Foreign currency translation adjustment	584	770
Remeasurements of defined benefit plans, net of tax	(94)	(164)
Total other comprehensive income	(2,069)	926
Comprehensive income	(366)	2,555
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(409)	2,520
Comprehensive income attributable to non-controlling interests	43	34

(Millions of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Cash flows from operating activities		
Profit before income taxes	2,760	2,375
Depreciation	2,199	2,386
Impairment losses	—	6
Increase (decrease) in allowance for doubtful accounts	(37)	(44)
Increase (decrease) in provision for bonuses	(459)	(502)
Increase (decrease) in provision for product warranties	(9)	(9)
Interest and dividend income	(269)	(134)
Interest expenses	174	75
Extra retirement payments	531	—
Loss (gain) on sale of investment securities	(3,598)	(164)
Loss (gain) on disposal of non-current assets	(124)	(829)
Decrease (increase) in trade receivables	3,469	3,169
Decrease (increase) in inventories	(554)	(21)
Increase (decrease) in trade payables	(692)	(1,921)
Other, net	(482)	(2,199)
Subtotal	2,906	2,187
Interest and dividends received	254	142
Interest paid	(180)	(74)
Extra retirement payments	(472)	(30)
Income taxes paid	(588)	(613)
Net cash provided by (used in) operating activities	1,918	1,611
Cash flows from investing activities		
Decrease (increase) in time deposits	276	314
Purchase of property, plant and equipment	(1,623)	(2,761)
Proceeds from sale of property, plant and equipment	1,229	1,353
Purchase of investment securities	(11)	(11)
Proceeds from sale of investment securities	5,309	242
Other, net	(274)	(245)
Net cash provided by (used in) investing activities	4,906	(1,108)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(1,462)	1,494
Proceeds from long-term borrowings	200	—
Repayments of long-term borrowings	(2,110)	(590)
Repayments of lease liabilities	(476)	(548)
Purchase of treasury shares	—	(403)
Dividends paid	(295)	(528)
Other, net	(143)	(40)
Net cash provided by (used in) financing activities	(4,288)	(618)
Effect of exchange rate change on cash and cash equivalents	612	490
Net increase (decrease) in cash and cash equivalents	3,150	374
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	14,325	15,165