

Summary of Consolidated Financial Results for the Year Ended March 31, 2026 (Based on Japanese GAAP)

May 15, 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 of ordinary general meeting of shareholders: June 23, 2026
 Scheduled date to file Securities Report: June 19, 2026
 Scheduled date to commence dividend payments: June 5, 2026
 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 year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(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	%
Year ended March 31, 2026	87,149	(7.6)	2,037	417.8	2,122	314.7	2,480	19.0
Year ended March 31, 2025	94,341	(5.4)	393	—	511	96.6	2,084	—

	Earnings per share	Diluted earnings per share	Profit attributable to owners of parent/equity	Ordinary profit/total assets	Operating profit/net sales
	Yen	Yen	%	%	%
Year ended March 31, 2026	115.61	—	4.4	2.7	2.3
Year ended March 31, 2025	95.24	—	4.0	0.6	0.4

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
As of March 31, 2026	81,111	56,098	68.7	2,624.54
As of March 31, 2025	78,331	53,041	67.3	2,420.47

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended March 31, 2026	1,948	(1,724)	1,282	17,045
Year ended March 31, 2025	2,768	4,503	(4,987)	14,412

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Dividend payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Year ended March 31, 2025	—	7.50	—	12.50	20.00	436	21.0	0.8
Year ended March 31, 2026	—	12.00	—	15.00	27.00	575	23.4	1.0
Year ending March 31, 2027 (Forecast)	—	16.00	—	16.00	32.00	—	29.6	—

3. Forecast of consolidated financial results for the year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

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	86,000	(1.3)	3,000	47.2	2,800	32.0	2,300	(7.3)	108.28

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 March 31, 2026	22,775,352 shares	As of March 31, 2025	23,475,352 shares
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Number of treasury shares at the end of the period

As of March 31, 2026	1,533,402 shares	As of March 31, 2025	1,701,010 shares
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Average number of shares during the period

Year ended March 31, 2026	21,452,921 shares	Year ended March 31, 2025	21,888,137 shares
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*This report is not subject to audit by certified public accountants or auditing firms.

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	15,230	17,575
Notes receivable - trade	4	0
Accounts receivable - trade	15,626	15,241
Electronically recorded monetary claims - operating	5,162	4,140
Inventories	14,054	13,707
Other	2,764	3,012
Allowance for doubtful accounts	(215)	(153)
Total current assets	52,626	53,526
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	6,740	6,112
Machinery, equipment and vehicles, net	5,603	5,502
Tools, furniture and fixtures, net	2,582	2,328
Land	4,630	4,610
Construction in progress	550	1,722
Total property, plant and equipment	20,108	20,275
Intangible assets		
Other	1,092	1,307
Total intangible assets	1,092	1,307
Investments and other assets		
Investment securities	2,246	3,145
Retirement benefit asset	1,648	2,306
Deferred tax assets	168	223
Other	466	350
Allowance for doubtful accounts	(27)	(26)
Total investments and other assets	4,503	6,000
Total non-current assets	25,704	27,584
Total assets	78,331	81,111

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	8,057	7,465
Electronically recorded obligations - operating	5,024	2,395
Short-term borrowings	700	4,297
Lease liabilities	637	591
Income taxes payable	474	420
Provision for bonuses	850	866
Provision for product warranties	109	133
Provision for shareholder benefit program	—	46
Other	4,650	4,570
Total current liabilities	20,504	20,787
Non-current liabilities		
Long-term borrowings	573	243
Lease liabilities	1,010	653
Deferred tax liabilities	1,889	1,902
Retirement benefit liability	1,280	1,366
Other	31	58
Total non-current liabilities	4,785	4,225
Total liabilities	25,290	25,012
Net assets		
Shareholders' equity		
Share capital	7,289	7,289
Capital surplus	7,041	7,041
Retained earnings	29,435	30,593
Treasury shares	(1,206)	(1,090)
Total shareholders' equity	42,560	43,834
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,114	1,753
Foreign currency translation adjustment	8,155	9,208
Remeasurements of defined benefit plans	874	954
Total accumulated other comprehensive income	10,144	11,915
Non-controlling interests	337	348
Total net assets	53,041	56,098
Total liabilities and net assets	78,331	81,111

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	94,341	87,149
Cost of sales	86,755	78,771
Gross profit	7,586	8,378
Selling, general and administrative expenses		
Packing and transportation costs	1,550	1,324
Provision for product warranties	60	31
Salaries, allowances and bonuses	2,360	2,205
Provision for bonuses	111	112
Retirement benefit expenses	26	27
Depreciation	126	149
Other	2,955	2,489
Total selling, general and administrative expenses	7,192	6,340
Operating profit	393	2,037
Non-operating income		
Interest income	139	104
Dividend income	173	59
Compensation income	0	0
Reversal of allowance for doubtful accounts	—	56
Other	167	179
Total non-operating income	480	400
Non-operating expenses		
Interest expenses	199	109
Compensation expenses	23	10
Foreign exchange losses	41	50
Equipment relocation expenses	—	96
Other	99	50
Total non-operating expenses	362	316
Ordinary profit	511	2,122
Extraordinary income		
Gain on sale of non-current assets	307	862
Gain on sale of investment securities	3,598	164
Gain on sale of golf club membership	—	1
Total extraordinary income	3,905	1,028
Extraordinary losses		
Loss on disposal of non-current assets	174	63
Impairment losses	125	6
Extra retirement payments	651	117
Total extraordinary losses	951	187
Profit before income taxes	3,465	2,962
Income taxes - current	778	756
Income taxes - deferred	555	(288)
Total income taxes	1,333	467
Profit	2,132	2,495
Profit attributable to non-controlling interests	47	14
Profit attributable to owners of parent	2,084	2,480

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	2,132	2,495
Other comprehensive income		
Valuation difference on available-for-sale securities	(2,323)	638
Foreign currency translation adjustment	2,195	1,067
Remeasurements of defined benefit plans, net of tax	278	79
Total other comprehensive income	150	1,786
Comprehensive income	2,282	4,281
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,217	4,251
Comprehensive income attributable to non-controlling interests	64	29

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	3,465	2,962
Depreciation	3,002	3,038
Impairment losses	125	6
Increase (decrease) in allowance for doubtful accounts	(53)	(58)
Increase (decrease) in provision for bonuses	42	16
Increase (decrease) in provision for product warranties	26	(3)
Increase (decrease) in provision for shareholder benefit program	—	46
Interest and dividend income	(313)	(163)
Interest expenses	199	109
Extra retirement payments	651	117
Loss (gain) on sale of investment securities	(3,598)	(164)
Loss (gain) on disposal of non-current assets	(132)	(799)
Decrease (increase) in trade receivables	3,349	1,725
Decrease (increase) in inventories	(267)	288
Increase (decrease) in trade payables	(1,894)	(3,486)
Other, net	(777)	(773)
Subtotal	3,826	2,862
Interest and dividends received	301	171
Interest paid	(205)	(108)
Income taxes paid	(583)	(827)
Extra retirement payments	(570)	(149)
Net cash provided by (used in) operating activities	2,768	1,948
Cash flows from investing activities		
Decrease (increase) in time deposits	356	315
Purchase of property, plant and equipment	(2,078)	(3,166)
Proceeds from sale of property, plant and equipment	1,119	1,334
Purchase of investment securities	(12)	(12)
Proceeds from sale of investment securities	5,309	242
Other, net	(191)	(438)
Net cash provided by (used in) investing activities	4,503	(1,724)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(1,463)	3,666
Proceeds from long-term borrowings	200	—
Repayments of long-term borrowings	(2,568)	(688)
Repayments of lease liabilities	(632)	(722)
Purchase of treasury shares	(83)	(403)
Dividends paid	(295)	(528)
Other, net	(143)	(40)
Net cash provided by (used in) financing activities	(4,987)	1,282
Effect of exchange rate change on cash and cash equivalents	952	747
Net increase (decrease) in cash and cash equivalents	3,237	2,254
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	14,412	17,045