Summary of Consolidated Financial Results for the First Quarter of FY2027 (Based on Japanese GAAP)

August 7, 2026

Company name: Imasen Electric Industrial Co., Ltd.
Stock exchange listing: Tokyo, Nagoya
Stock code: 7266 URL https://www.imasen.co.jp/
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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 FY2027 (from April 1, 2026 to June 30, 2026)

(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 FY2027	21,495	2.5	519	–	740	–	396	–
First Quarter of FY2026	20,963	(10.1)	29	–	(67)	–	(190)	–

	Earnings per share	Diluted earnings per share
	Yen	Yen
First Quarter of FY2027	18.68	–
First Quarter of FY2026	(8.79)	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
First Quarter of FY2027	77,019	57,085	73.6	2,670.21
FY2026	81,111	56,098	68.7	2,624.54

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
FY2026	–	12.00	–	15.00	27.00
FY2027	–				
FY2027(Forecast)		16.00	–	16.00	32.00

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)

FY2027 First quarter	22,775,352 shares	FY2026	22,775,352 shares

Number of treasury shares at the end of the period

FY2027 First quarter	1,534,037 shares	FY2026	1,533,402 shares

Average number of shares during the period

FY2027 First quarter	21,241,325 shares	FY2026 First quarter	21,621,410 shares

*This report is not subject to quarterly review by certified public accountants or auditing firms.

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	17,575	15,010
Notes and accounts receivable - trade	15,242	13,236
Electronically recorded monetary claims - operating	4,140	3,616
Inventories	13,707	13,719
Other	3,012	2,651
Allowance for doubtful accounts	(153)	(139)
Total current assets	53,526	48,094
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	6,112	6,990
Machinery, equipment and vehicles, net	5,502	5,448
Other, net	8,660	8,310
Total property, plant and equipment	20,275	20,749
Intangible assets		
Other	1,307	1,385
Total intangible assets	1,307	1,385
Investments and other assets		
Investment securities	3,145	3,902
Other	2,881	2,915
Allowance for doubtful accounts	(26)	(26)
Total investments and other assets	6,000	6,791
Total non-current assets	27,584	28,925
Total assets	81,111	77,019
Liabilities		
Current liabilities		
Notes and accounts payable - trade	7,465	7,031
Electronically recorded obligations - operating	2,395	2,269
Short-term borrowings	4,297	896
Income taxes payable	420	246
Provision for bonuses	866	352
Provision for product warranties	133	134
Other	5,209	4,745
Total current liabilities	20,787	15,676
Non-current liabilities		
Long-term borrowings	243	213
Retirement benefit liability	1,366	1,393
Other	2,615	2,650
Total non-current liabilities	4,225	4,257
Total liabilities	25,012	19,933

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Net assets		
Shareholders' equity		
Share capital	7,289	7,289
Capital surplus	7,041	7,041
Retained earnings	30,593	30,671
Treasury shares	(1,090)	(1,090)
Total shareholders' equity	43,834	43,912
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,753	2,233
Foreign currency translation adjustment	9,208	9,670
Remeasurements of defined benefit plans	954	902
Total accumulated other comprehensive income	11,915	12,806
Non-controlling interests	348	366
Total net assets	56,098	57,085
Total liabilities and net assets	81,111	77,019

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	20,963	21,495
Cost of sales	19,288	19,314
Gross profit	1,674	2,180
Selling, general and administrative expenses		
Packing and transportation costs	338	324
Salaries, allowances and bonuses	564	543
Provision for bonuses	52	48
Retirement benefit expenses	10	32
Depreciation	34	37
Other	644	673
Total selling, general and administrative expenses	1,644	1,660
Operating profit	29	519
Non-operating income		
Interest income	27	36
Dividend income	31	20
Compensation income	0	—
Foreign exchange gains	—	108
Share of profit of entities accounted for using equity method	38	56
Other	59	55
Total non-operating income	156	276
Non-operating expenses		
Interest expenses	26	41
Compensation expenses	1	5
Foreign exchange losses	144	—
Other	81	8
Total non-operating expenses	253	55
Ordinary profit (loss)	(67)	740
Extraordinary income		
Gain on sale of non-current assets	3	—
Gain on sale of investment securities	0	—
Total extraordinary income	3	—
Extraordinary losses		
Loss on disposal of non-current assets	1	4
Extra retirement payments	—	84
Impairment losses	5	—
Total extraordinary losses	7	89
Profit (loss) before income taxes	(71)	651
Income taxes - current	196	404
Income taxes - deferred	(85)	(160)
Total income taxes	111	243
Profit (loss)	(182)	408
Profit attributable to non-controlling interests	7	11
Profit (loss) attributable to owners of parent	(190)	396

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit (loss)	(182)	408
Other comprehensive income		
Valuation difference on available-for-sale securities	299	480
Foreign currency translation adjustment	(1,510)	468
Remeasurements of defined benefit plans, net of tax	(79)	(51)
Total other comprehensive income	(1,290)	897
Comprehensive income	(1,472)	1,306
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(1,493)	1,287
Comprehensive income attributable to non-controlling interests	20	18

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Cash flows from operating activities		
Profit (loss) before income taxes	(71)	651
Depreciation	767	746
Impairment losses	5	—
Increase (decrease) in allowance for doubtful accounts	(14)	(13)
Increase (decrease) in provision for bonuses	(453)	(514)
Increase (decrease) in provision for product warranties	(17)	0
Increase (decrease) in provision for shareholder benefit program	—	(15)
Interest and dividend income	(59)	(56)
Interest expenses	26	41
Extra retirement payments	—	84
Loss (gain) on sale of investment securities	(0)	—
Loss (gain) on disposal of non-current assets	(1)	4
Decrease (increase) in trade receivables	3,182	2,636
Decrease (increase) in inventories	115	88
Increase (decrease) in trade payables	(1,644)	(703)
Other, net	(1,031)	(48)
Subtotal	804	2,902
Interest and dividends received	66	56
Interest paid	(25)	(41)
Income taxes paid	(665)	(399)
Extra retirement payments	(12)	(84)
Net cash provided by (used in) operating activities	166	2,432
Cash flows from investing activities		
Decrease (increase) in time deposits	161	(0)
Purchase of property, plant and equipment	(1,205)	(1,154)
Proceeds from sale of property, plant and equipment	18	—
Purchase of investment securities	(0)	(0)
Proceeds from sale of investment securities	0	—
Purchase of intangible assets	(31)	(124)
Other, net	15	(10)
Net cash provided by (used in) investing activities	(1,042)	(1,290)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	779	(3,340)
Repayments of long-term borrowings	(400)	(98)
Repayments of lease liabilities	(171)	(168)
Purchase of treasury shares	(140)	(0)
Dividends paid	(272)	(318)
Other, net	(40)	—
Net cash provided by (used in) financing activities	(245)	(3,926)
Effect of exchange rate change on cash and cash equivalents	(34)	211
Net increase (decrease) in cash and cash equivalents	(1,154)	(2,573)
Cash and cash equivalents at beginning of period	14,412	17,045
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	13,636	14,471