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August 7, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: IMURAYA GROUP CO., LTD.
Listing: Tokyo Stock Exchange, Nagoya Stock Exchange
Securities code: 2209
URL: https://www.imuraya-group.com/
Representative: Yasuki Onishi, Representative Director and President, CEO & COO
Inquiries: Yukihisa Ishihara, Manager, Finance Department
Telephone: +81-50-1791-2014
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	11,569	6.6	257	(25.4)	366	7.1	227	25.5
June 30, 2025	10,848	9.4	345	-	341	83.0	180	8.9

Note: Comprehensive income For the three months ended June 30, 2026: ¥ 613 million [139.4%]
For the three months ended June 30, 2025: ¥ 256 million [30.0%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	17.74	-
June 30, 2025	14.14	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	48,222	25,158	52.2
March 31, 2026	43,326	25,031	57.7

Reference: Equity
As of June 30, 2026: ¥ 25,158 million
As of March 31, 2026: ¥ 25,031 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	0.00	-	38.00	38.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		0.00	-	38.00	38.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial result forecasts for the fiscal 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		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2026	27,000	2.9	1,600	(18.9)	1,700	(16.7)	1,100	(24.3)	85.96
Full year	56,000	4.2	3,300	3.1	3,400	(3.8)	2,400	0.4	187.54

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of June 30, 2026	13,086,200 shares
As of March 31, 2026	13,086,200 shares

(ii) Number of treasury shares at the end of the period

As of June 30, 2026	289,151 shares
As of March 31, 2026	289,126 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended June 30, 2026	12,797,055 shares
Three months ended June 30, 2025	12,797,248 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

The earnings forecasts and other forward-looking statements herein are based on information available to the Company at the time of preparation and certain assumptions deemed to be reasonable, and actual results may differ significantly from the forecasts due to various factors.

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	1,311,088	1,634,578
Accounts receivable - trade	6,298,141	6,887,003
Merchandise and finished goods	3,869,870	4,774,472
Work in process	395,951	477,898
Raw materials and supplies	918,656	1,040,314
Other	865,205	1,200,704
Allowance for doubtful accounts	(1,297)	(1,344)
Total current assets	13,657,617	16,013,627
Non-current assets		
Property, plant and equipment		
Buildings and structures	21,771,499	23,233,081
Accumulated depreciation	(13,048,409)	(13,232,484)
Buildings and structures, net	8,723,089	10,000,596
Machinery, equipment and vehicles	22,186,760	24,270,495
Accumulated depreciation	(16,854,389)	(17,188,655)
Machinery, equipment and vehicles, net	5,332,371	7,081,840
Land	5,711,668	5,711,668
Other	5,415,372	4,298,841
Accumulated depreciation	(1,540,755)	(1,546,011)
Other, net	3,874,617	2,752,830
Total property, plant and equipment	23,641,746	25,546,935
Intangible assets		
Leased assets	97,861	87,904
Other	25,401	27,139
Total intangible assets	123,262	115,043
Investments and other assets		
Investment securities	3,593,102	4,226,929
Retirement benefit asset	1,953,299	1,954,875
Other	357,732	366,038
Allowance for doubtful accounts	(626)	(626)
Total investments and other assets	5,903,508	6,547,217
Total non-current assets	29,668,518	32,209,197
Total assets	43,326,135	48,222,824

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,953,461	3,831,062
Electronically recorded obligations - operating	1,268,641	1,475,817
Short-term borrowings	2,700,000	8,500,000
Accounts payable - other	4,613,906	3,320,669
Income taxes payable	743,356	114,577
Provision for bonuses	732,000	450,500
Provision for bonuses for directors (and other officers)	70,000	-
Other	770,120	1,334,601
Total current liabilities	14,851,488	19,027,229
Non-current liabilities		
Provision for officer' retirement benefits	59,274	57,267
Asset retirement obligations	66,038	66,137
Other	3,317,576	3,913,686
Total non-current liabilities	3,442,888	4,037,091
Total liabilities	18,294,376	23,064,320
Net assets		
Shareholders' equity		
Share capital	2,576,539	2,576,539
Capital surplus	3,810,519	3,810,519
Retained earnings	15,127,193	14,867,910
Treasury shares	(717,258)	(717,319)
Total shareholders' equity	20,796,993	20,537,650
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,686,896	2,123,259
Revaluation reserve for land	1,903,231	1,903,231
Foreign currency translation adjustment	(92,755)	(104,020)
Remeasurements of defined benefit plans	737,393	698,383
Total accumulated other comprehensive income	4,234,765	4,620,854
Total net assets	25,031,758	25,158,504
Total liabilities and net assets	43,326,135	48,222,824

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	10,848,278	11,569,186
Cost of sales	6,985,473	7,552,038
Gross profit	3,862,805	4,017,148
Selling, general and administrative expenses	3,517,074	3,759,237
Operating profit	345,730	257,910
Non-operating income		
Dividend income	51,124	67,752
Rental income from buildings	9,356	11,109
Foreign exchange gains	-	32,095
Other	24,322	29,740
Total non-operating income	84,803	140,698
Non-operating expenses		
Interest expenses	15,186	31,907
Foreign exchange losses	68,314	-
Other	5,189	577
Total non-operating expenses	88,690	32,484
Ordinary profit	341,842	366,124
Extraordinary income		
Subsidy income	3,000	548
Gain on sale of investment securities	-	966
Total extraordinary income	3,000	1,514
Extraordinary losses		
Loss on retirement of non-current assets	0	25
Loss on disposal of inventories	-	8,072
Total extraordinary losses	0	8,098
Profit before income taxes	344,842	359,541
Income taxes - current	91,984	76,909
Income taxes - deferred	73,146	55,624
Total income taxes	165,130	132,534
Profit	179,712	227,006
Loss attributable to non-controlling interests	(1,235)	-
Profit attributable to owners of parent	180,948	227,006

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	179,712	227,006
Other comprehensive income		
Valuation difference on available-for-sale securities	81,453	436,363
Foreign currency translation adjustment	19,733	(11,264)
Remeasurements of defined benefit plans, net of tax	(24,834)	(39,009)
Total other comprehensive income	76,352	386,089
Comprehensive income	256,065	613,095
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	257,831	613,095
Comprehensive income attributable to non-controlling interests	(1,766)	-