November 5, 2025

Company Name: HOYA CORPORATION
Representative: Eiichiro Ikeda, President and CEO
(Code: 7741, TSE Prime Market)
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Notice Regarding Company Split (simplified absorption-type company split) for the Contact Lens Retail Business

HOYA CORPORATION (the “Company”) announced today, by decision of its Representative Executive Officer that, effective April 1, 2026 (scheduled, the "Effective Date"), the Company will transfer its contact lens retail business to a newly established wholly owned subsidiary of our company, HOYA Eye Care Retailing CORPORATION ("HECR"), through an absorption-type company split (the "Company Split").
Since the Company Split is a simplified absorption-type company split in which our company's 100% subsidiary is the succeeding company, some disclosure items and details have been omitted.

Notice

1. Purpose of the Company Split

   Since our contact lens retail business provides consumer-oriented services and differs in many aspects from the business characteristics of the Company's other businesses, we have decided to transfer the contact lens retail business to HECR with the aim of further expanding our business by enabling us to make detailed decisions in areas such as sales and marketing activities and store operations tailored to the characteristics of the industry.

2. Outline of the Company Split

   (1) Schedule of the Company Split

Decision made to effectuate the Company Split (the Company)	November 5, 2025
Determination of executive member (HECR)	November 5, 2025
Execution Date of the company split agreement (both entities)	November 5, 2025
Effective Date of the Company Split	April 1, 2026 (planned)

(Note) Since the Company Split falls under the category of a simplified absorption-type company split as prescribed in Article 784, Paragraph 2 of the Companies Act in our company, the Company Split will be implemented without approval at a general meeting of shareholders.

   (2) Method of the Company Split

   The Company Split will be an absorption-type company split where the Company being the splitting company and HECR is the succeeding company.

(3) Details of Allotment for the Company Split

As HECR is a wholly-owned subsidiary of the Company, consideration for the Company Split will not be delivered.

(4) Treatment of Stock Acquisition Rights and Bonds with Stock Acquisition Rights upon the Company Split

The Company has issued stock acquisition rights, but there will be no change in the treatment of such rights as a result of the Company Split. In addition, the Company has not issued any bonds with stock acquisition rights.

(5) Increase or Decrease in Capital Relating to the Company Split

There will be no increase or decrease in capital as a result of the Company Split.

(6) Rights and Obligations to be Succeeded by the Succeeding Company

Through the Company Split, HECR will succeed to the assets, liabilities, contractual status and other rights and obligations related to the Company's contact lens retail business to the extent specified in the company split agreement. The liabilities to be assumed by HECR from the Company shall be by way of assumption of liabilities without recourse to the Company.

(7) Prospect of Performance of Obligations

The Company believes that there is no problem with the prospects of fulfillment of obligations of the Company and HECR after the Company Split.

3. Overview of the companies concerned

	Split Company (as of March 31, 2025)	Succeeding Company (as of November 5, 2025)
(1) Name	HOYA CORPORATION	HOYA Eye Care Retailing Corporation
(2) Address	6- 10 -1 Nishi-Shinjuku, Shinjuku-ku, Tokyo	4- 10 -2 Nakano, Nakano-ku, Tokyo
(3) Name and Title of Representative	Eiichiro Ikeda, President and CEO	HOYA CORPORATION, Representative Employee Akira Takenaka, Executive Officer
(4) Business Description	Manufacture and sale of Electronics-related, Imaging-related, Healthcare-related and Medical-related products	Retail of contact lenses
(5) Capital	6,264,201,967 yen	1 yen
(6) Date of establishment	August 23, 1944	September 25, 2025
(7) Shares outstanding	345,859,220 shares	-
(8) Fiscal year end	March	March
(9) Major shareholders or employees and	The Master Trust Bank of Japan, Ltd. (Trust account) 19.46%	HOYA CORPORATION 100%

shareholding ratio or equity ratio	The Custody Bank of Japan, Ltd. (Trust account) 7.39% STATE STREET BANK AND TRUST COMPANY 505001 3.58% STATE STREET BANK WEST CLIENT-TREATY 505234 2.15% DEUTSCHE BANK TRUST COMPANY AMERICAS 2.08%	
(10) Financial Results for the Year Ended March 2025		
	HOYA CORPORATION (Consolidated, IFRS)	HOYA Eye Care Retailing Corporation
Total equity	971,629 million yen	1 yen
Total assets	1,234,278 million yen	1 yen
Assets attributable to owners of the Company per share	2,841.73 yen	-
Revenue	866,032 million yen	-
Profits attributable to owners of the Company	202,101 million yen	-
Basic earnings per share	581.45 yen	-
Dividend per share	160.00 yen	-

※ HECR was established on September 25, 2025, and figures for the most recent fiscal year are not available.

4. Outline of the Business Unit to be Split

(1) Description of the Division to be Split

Retail of contact lenses, etc.

(2) Business Performance of the Division

Sales for the year ended March 2025: 107,972 million yen

(3) Items and Book Values of Assets and Liabilities to be Split (as of the end of March 2025)

Assets		Liabilities	
Items	Book value (million yen)	Items	Book value
Current assets	21,747	Current liabilities	17,531
Fixed assets	7,312	Fixed liabilities	852
Total	29,058	Total	18,384

※ The assets and liabilities to be split and succeeded will be determined by adding the increase or decrease up to the day before the Effective Date to the above amount.

5. Status after the Company Split

There will be no change to the name, head office location, title and name of representative, business outline, capital stock, and fiscal year of the Company and HECR after the Company Split.

6. Future Outlook

As HECR is a wholly-owned subsidiary of the Company, the Company Split will have no impact on the consolidated business results.

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