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February 13, 2026

## Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)



Company name: Menicon Co., Ltd.

Listing: Tokyo Stock Exchange, Nagoya Stock Exchange

Securities code: 7780

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

President and CEO

Senior Executive Officer, Corporate Management, CFO

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

### 1. Consolidated financial results for the nine months ended December 31, 2025 (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	93,932	2.6	8,999	5.0	9,465	15.5	6,348	24.1
December 31, 2024	91,509	4.7	8,569	13.8	8,198	12.8	5,115	11.8

Note: Comprehensive income For the nine months ended December 31, 2025: ¥ 12,188 million [ 44.5%]  
For the nine months ended December 31, 2024: ¥ 8,435 million [ 23.6%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	84.67	84.24
December 31, 2024	67.35	62.12

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	193,910	94,037	48.1
March 31, 2025	187,590	86,129	45.4

Reference: Equity

As of December 31, 2025: ¥ 93,302 million

As of March 31, 2025: ¥ 85,211 million

(Note) During the first quarter of the fiscal year ending March 31, 2026, the Company finalized the provisional accounting treatment for a business combination. Accordingly, the finalized figures have been retrospectively reflected in the results for the fiscal year ended March 31, 2025.

## 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, 2025	-	0.00	-	28.00	28.00
Fiscal year ending March 31, 2026	-	0.00	-		
Fiscal year ending March 31, 2026 (Forecast)				28.00	28.00

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

## 3. Consolidated financial result forecasts for the fiscal year ending March 31, 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		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	125,000	2.9	10,200	1.9	9,500	(0.7)	5,800	3.6	77.56

Note: (1) Revisions to the financial result forecast most recently announced: None

(2) Basic earnings per share in the consolidated financial results forecast for the fiscal year ending March 31, 2026 have been calculated using the average number of shares outstanding during the period, taking into account the acquisition of treasury shares.

### \* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: - companies( )  
Excluded: 1 company( Oculus Visioncare (S) Pte. Ltd. )

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

(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: Yes
- (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 December 31, 2025	76,761,888 shares
As of March 31, 2025	76,645,888 shares

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

As of December 31, 2025	2,597,224 shares
As of March 31, 2025	714,024 shares

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

Nine months ended December 31, 2025	74,985,903 shares
Nine months ended December 31, 2024	75,945,139 shares

(Note) The Company's shares held by "Employee Stock Ownership Plan (Stock Benefit Trust)" and the "Stock Benefit Trust (Employee Shareholder Association Purchase-Type)" are included in treasury shares, which are used in calculating the total number of treasury shares at the end of the period and deducted in calculating the average number of shares during the period.

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes (voluntary)

\* Proper use of earnings forecasts, and other special matters

The forecast figures stated above are forward-looking statements based on information available to the Company as of the date hereof and involve a number of uncertainties. Accordingly, actual results may differ materially from these forecast figures due to changes in business performance and other factors.

For matters concerning the business performance forecast, please refer to “Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information” on Page 4 of the attached materials.

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# 1. Qualitative Information on Quarterly Financial Results for the Period under Review

## (1) Explanation of Business Results

We established the current Medium-term Management Plan, “Vision 2030” and are promoting a “1-DAY lens Strategic Policy: Aim to be a top global player in 1-DAY lens with original products and services” and an “Orthokeratology-related (Myopia Control-related) Strategy: Aim to be the leading company in orthokeratology-related (Myopia Control-related) business by creating new value related to myopia control” as growth strategy policies to realize “New Vision of ‘Miru’ for the world.”

Performances in each business are as follows.

[Vision Care Business]

Regarding the 1-DAY lens Strategy, the global contact lens market is experiencing increasing demand for daily disposable contact lenses made of highly safe silicone hydrogel materials, driven by factors such as the increasing myopic population.

In Japan, we are working to increase the proportion of daily disposable contact lenses among MELS Plan members. In Europe and North America, we are focusing on expanding business with major retail chains.

In addition, in order to respond to growing demand, we are enhancing production capacity not only at the Kakamigahara Plant and Menicon Singapore Pte. Ltd., but also at Menicon Malaysia Sdn. Bhd., which commenced operations at the end of October 2025.

During the nine months ended December 31, 2025, in Japan, “1DAY Menicon MelsME,” a silicone hydrogel OEM product, contributed to an increase in the number of MELS Plan members using daily disposable contact lenses. In addition, with a view to expanding production capacity for daily disposable silicone hydrogel contact lenses, we proceeded with preparations to strengthen promotional activities in Japan, while in Europe we worked on developing organizational structures aimed at expanding sales to major retail chains.

In China, we promoted the expansion of sales of conventional daily disposable contact lenses through one of the country’s largest online contact lens specialty distributors. At the same time, by expanding our product lineup, we enhanced our brand strength and recognition, thereby establishing a foundation for the future launch of daily disposable silicone hydrogel contact lenses.

Regarding the Orthokeratology-related (Myopia Control-related) Strategy, in China, the orthokeratology-related market remained stagnant due to a decline in consumer purchasing power amid the economic slowdown and the emergence of alternative products. Under these circumstances, we implemented initiatives to strengthen sales of orthokeratology lenses and associated care products. Meanwhile, demand is expanding in Japan and other Asian countries, and further growth is expected going forward.

We offer a broad lineup of orthokeratology lenses, including “Alpha Ortho-K” (marketed as “Menicon Ortho-K” in Japan), which continues to record steady sales in Japan and other Asian countries; “Menicon Z Night,” for which sales are being strengthened in Europe and Asia; and “Menicon Bloom Night,” which has obtained CE Mark certification for myopia control and is expected to see expanded sales primarily in Europe. By combining these lens products with related care products, we aim to enhance product recognition and develop new sales channels, thereby expanding net sales on a global basis.

During the nine months ended December 31, 2025, in China, we provided continuous promotional support to our sales channels. In addition, in cooperation with physicians, we disseminated academic information on orthokeratology prescription cases and on myopia control-related outcomes, with the aim of enhancing product understanding among medical professionals and promoting prescriptions. With respect to care products, we also worked to expand sales through strengthened promotional initiatives.

#### [Other Business]

The Healthcare and Life Care Businesses are working on taking up the challenge to enter new fields that create health support and joy for people through the five senses. Key focus areas include: the healthcare field, particularly femtech, including fertility treatments; the life care field, with emphasis on environmental initiatives; veterinary medical services supporting pet life; and the food business, which involves the sale and import/export of agricultural and marine products. During the nine months ended December 31, 2025, in the life care field, we expanded sales channels in our composting-related business through ongoing sales efforts. In the veterinary medical business, we expanded our product lineup by introducing products for general consumers in addition to those for medical professionals.

As a result of the initiatives described above, the consolidated operating results of the Group during the nine months ended December 31, 2025 were as follows.

Net sales increased 2.6% year on year to ¥93,932 million, driven by higher sales of daily disposable contact lenses both in Japan and overseas, as well as the effect of price revisions implemented in Japan.

Operating profit rose 5.0% year on year to ¥8,999 million. Although investments and expenses for future growth increased, including preparations for the operation of a new plant and wage increases for employees, we were able to appropriately control selling, general and administrative expenses.

Ordinary profit increased by 15.5% year on year to ¥9,465 million, mainly due to the recognition of foreign exchange gains.

As a result, profit attributable to owners of parent increased 24.1% year on year to ¥6,348 million.

Business results by segment are as follows:

##### 1) Vision Care Business

Net sales in the Vision Care Business amounted to ¥87,127 million, a 3.0% increase year on year, while segment profit amounted to ¥13,882 million, a 1.4% increase year on year.

Net sales in the Vision Care Business increased by ¥2,571 million year on year.

Net sales of daily disposable contact lenses increased by ¥1,994 million, reflecting an increase in the number of MELS Plan members in Japan following the introduction of OEM products, higher sales volumes and the effect of price revisions, as well as expanded sales to major retail chains in Europe.

Net sales of orthokeratology-related products decreased by ¥363 million. Although we captured steady demand in Japan, this was more than offset by the economic slowdown in China, the continuing competitive environment, and the increasing penetration of alternative products.

Net sales of other contact lenses and lens care products increased, mainly due to the effect of price revisions and expanded sales of monthly replacement contact lenses in Europe.

Segment profit increased by ¥194 million year on year. Although investments and expenses for future growth increased, including preparations for the operation of a new plant and wage increases for employees, this was offset by our ability to appropriately control selling, general and administrative expenses.

##### 2) Other

Net sales in Other Businesses amounted to ¥6,804 million, a decrease of 2.1% year on year, as the increase in net sales from the composting-related business was more than offset by the contraction of the food business in China.

Segment loss amounted to ¥223 million (compared with a segment loss of ¥672 million in the same period of the previous year), reflecting improved profitability following the withdrawal from certain businesses, as well as a reduction in selling, general and administrative expenses.

## (2) Explanation of Financial Position

During the three months ended June 30, 2025, the provisional accounting treatment for a business combination was finalized. Accordingly, the revised figures reflecting this finalized treatment have been used for comparison and analysis with the previous consolidated fiscal year.

### (Assets)

Total assets as of the end of the nine months period ended December 31, 2025 amounted to ¥193,910 million, an increase of ¥6,319 million from the end of the previous fiscal year. Current assets decreased by ¥3,392 million to ¥79,276 million, reflecting a decline in cash and deposits resulting from payments for capital investment in manufacturing facilities, payments of income taxes, and the acquisition of treasury shares. Non-current assets increased by ¥9,711 million to ¥114,633 million, reflecting investments related to the construction of manufacturing facilities for daily disposable contact lenses at Menicon Malaysia Sdn. Bhd.

### (Liabilities and Net Assets)

Total liabilities decreased by ¥1,587 million from the end of the previous fiscal year to ¥99,873 million, reflecting a decrease in other accounts payable associated with payments for capital investment in manufacturing facilities, as well as repayments of long-term borrowings, despite an increase in short-term borrowings.

Total net assets increased by ¥7,907 million to ¥94,037 million, primarily due to the recognition of profit attributable to owners of parent for the nine months ended December 31, 2025 and an increase in foreign currency translation adjustments related to overseas subsidiaries as a result of the depreciation of the yen, despite the acquisition of treasury shares. As a result, the equity ratio was 48.1%.

## (3) Explanation of Consolidated Business Results Forecast and Other Forward-looking Information

Regarding the consolidated business results for the nine months ended December 31, 2025 (the third quarter of the fiscal year ending March 31, 2026), net sales of daily disposable contact lenses increased, driven by an increase in the number of MELS Plan members in Japan following the introduction of OEM products, expanded domestic sales, and higher sales volumes to major retail chains in Europe. In addition, the positive effect of price revisions for certain products in Japan contributed to higher revenue. As a result, net sales and gross profit remained generally solid.

With respect to each of the profit line items at and below the operating profit level, in addition to the appropriate control of selling, general and administrative expenses, the recognition of foreign exchange gains resulting from exchange rate fluctuations led to a high level of progress relative to the full-year consolidated earnings forecast for the fiscal year ending March 31, 2026.

In the fourth quarter of the consolidated fiscal period, we expect to record costs associated with the commencement of commercial production at the Malaysia Plant. In addition, we anticipate the implementation of promotional activities aimed at medium- to long-term growth, primarily centered on daily disposable contact lenses.

Based on the above circumstances, there are no changes to the full-year consolidated earnings forecast for the fiscal year ending March 31, 2026, as announced on May 14, 2025.

## 2. Quarterly Consolidated Financial Statements and Notes

### (1) Quarterly Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	42,046	33,693
Notes and accounts receivable - trade	13,641	15,153
Merchandise and finished goods	15,709	18,053
Work in process	1,464	2,271
Raw materials and supplies	4,045	4,573
Other	6,236	6,033
Allowance for doubtful accounts	(473)	(501)
Total current assets	82,669	79,276
Non-current assets		
Property, plant and equipment		
Buildings and structures	58,419	61,398
Accumulated depreciation	(15,722)	(17,415)
Buildings and structures, net	42,697	43,982
Machinery, equipment and vehicles	28,994	38,194
Accumulated depreciation	(19,251)	(21,196)
Machinery, equipment and vehicles, net	9,743	16,997
Tools, furniture and fixtures	11,992	13,590
Accumulated depreciation	(9,584)	(10,409)
Tools, furniture and fixtures, net	2,407	3,181
Land	5,656	5,706
Leased assets	6,008	6,008
Accumulated depreciation	(1,346)	(1,769)
Leased assets, net	4,662	4,239
Right of use assets	8,717	9,122
Accumulated depreciation	(5,057)	(5,865)
Right of use assets, net	3,660	3,257
Construction in progress	14,190	16,014
Other	46	46
Accumulated depreciation	-	-
Other, net	46	46
Total property, plant and equipment	83,064	93,425
Intangible assets		
Goodwill	3,227	2,917
Other	12,367	12,067
Total intangible assets	15,595	14,984
Investments and other assets		
Investment securities	822	1,096
Deferred tax assets	2,839	2,636
Other	3,142	3,008
Allowance for doubtful accounts	(542)	(517)
Total investments and other assets	6,261	6,223
Total non-current assets	104,921	114,633
Total assets	187,590	193,910



(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	6,419	6,966
Short-term borrowings	25	1,849
Current portion of bonds payable	166	1,167
Current portion of long-term borrowings	978	1,629
Lease liabilities	2,064	2,102
Accounts payable - other	7,381	5,848
Income taxes payable	1,918	1,473
Provision for bonuses	2,107	1,434
Provision for point card certificates	32	46
Other	5,398	6,749
Total current liabilities	26,492	29,267
Non-current liabilities		
Bonds payable	46,167	45,000
Long-term borrowings	19,213	17,350
Lease liabilities	6,476	5,410
Retirement benefit liability	629	689
Deferred tax liabilities	1,534	1,469
Asset retirement obligations	110	105
Other	836	580
Total non-current liabilities	74,968	70,606
Total liabilities	101,460	99,873
<b>Net assets</b>		
Shareholders' equity		
Share capital	5,535	5,650
Capital surplus	7,558	7,673
Retained earnings	64,456	68,658
Treasury shares	(928)	(3,107)
Total shareholders' equity	76,621	78,875
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	362	550
Foreign currency translation adjustment	8,227	13,876
Total accumulated other comprehensive income	8,590	14,427
Share acquisition rights	859	674
Non-controlling interests	57	60
Total net assets	86,129	94,037
Total liabilities and net assets	187,590	193,910

## (2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income (For the nine months ended December 31)

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	91,509	93,932
Cost of sales	42,069	43,064
Gross profit	49,439	50,867
Selling, general and administrative expenses	40,870	41,867
Operating profit	8,569	8,999
Non-operating income		
Interest income	87	107
Dividend income	18	27
Foreign exchange gains	-	684
Insurance contract change gain	-	70
Other	233	285
Total non-operating income	339	1,175
Non-operating expenses		
Interest expenses	481	611
Bond issuance costs	45	-
Share of loss of entities accounted for using equity method	9	-
Foreign exchange losses	43	-
Other	130	98
Total non-operating expenses	710	709
Ordinary profit	8,198	9,465
Extraordinary income		
Gain on sale of non-current assets	3	5
Reversal of foreign currency translation adjustment	-	15
Total extraordinary income	3	20
Extraordinary losses		
Loss on sale of non-current assets	1	1
Loss on retirement of non-current assets	79	56
Restructuring costs	209	-
Total extraordinary losses	289	58
Profit before income taxes	7,912	9,428
Income taxes	2,795	3,076
Profit	5,117	6,351
Profit attributable to non-controlling interests	2	2
Profit attributable to owners of parent	5,115	6,348

Quarterly Consolidated Statements of Comprehensive Income (For the nine months ended December 31)

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Profit	5,117	6,351
Other comprehensive income		
Valuation difference on available-for-sale securities	34	188
Deferred gains or losses on hedges	0	-
Foreign currency translation adjustment	3,283	5,648
Share of other comprehensive income of entities accounted for using equity method	0	-
Total other comprehensive income	3,318	5,837
Comprehensive income	8,435	12,188
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	8,433	12,185
Comprehensive income attributable to non-controlling interests	2	2

### (3) Notes to Quarterly Consolidated Financial Statements

Going concern assumption

Not applicable.

Significant changes in amount of shareholders' equity

We acquired 2,052,900 shares of treasury stock based on the resolution of the Board of Directors meeting held on June 19, 2025. As the result of this acquisition and related transactions during the nine months ended December 31, 2025, the balance of treasury stock increased by ¥2,179 million, bringing the total balance to ¥3,107 million as of the end of the nine months ended December 31, 2025.

Application of Special Accounting Treatments for Preparing Quarterly Consolidated Financial Statements

(Calculation of tax expenses)

Tax expenses are calculated by reasonably estimating the effective tax rate after applying tax-effect accounting to profit before income taxes for the full fiscal year including the quarterly period under review and multiplying profit before income taxes by the estimated effective tax rate. However, for companies where applying the estimated effective tax rate would lead to a significantly unreasonable outcome, the statutory effective tax rate is used instead, taking into account material additions and subtractions.

Changes in accounting policies

(Changes in the calculation method of tax expenses)

Previously, tax expenses were calculated using a principle-based method. However, to further improve efficiency in quarterly settlement procedures, tax expenses are now presented under "Application of Special Accounting Treatments for Preparing Quarterly Consolidated Financial Statements" from the first quarter of the fiscal year under review. As the impact of this change is insignificant, it has not been applied retrospectively.

Additional information

(Transaction to grant the Company's shares to employees, etc. through a trust)

We conducted transactions to grant the Company's shares to the Employee Shareholder Association through a trust with the purpose of enhancing employee benefits and providing incentives for improving the Company's corporate value.

#### 1. Overview of Transaction

We reintroduced the Employee Stock Ownership Plan (Stock Benefit Trust; hereinafter, the "Plan") for the Employee Shareholder Association in June 2024. It is an employee incentive plan similar to the Stock Benefit Trust (Employee Shareholder Association Purchase-Type) introduced in September 2021. The Plan is an employee benefit program designed mainly with reference to the Employee Stock Ownership Plan (ESOP), an employee compensation package widely used in the U.S. as part of an employee incentive plan, and the "Report on Company Stock Holding Schemes" released by the Ministry of Economy, Trade and Industry of Japan on November 17, 2008.

We will establish a trust in which members of the Shareholder Association who satisfy a certain set of requirements are beneficiaries, and the said trust will acquire the number of the Company's shares that the Shareholder Association is expected to acquire during the trust period within the predetermined share-acquisition period. Then, the trust will sell the Company's shares to the Shareholder Association on the same day every month. If the trust has generated profits due to a rise in share prices or otherwise at the time of expiration of the trust, cash will be distributed to employees who satisfy the beneficiary requirements. If, on the other hand, the trust incurred a loss on transfer due to a decline in share prices and a debt pertaining to trust assets remains, there will be no additional burden on the part of employees as we will pay off the outstanding loan balance en bloc to the bank pursuant to warranty provisions of the non-recourse loan agreement.

## 2. Residual Company's Shares Held in the Trust

The residual Company's shares held in the Trust are recorded at the book value in the trust (excluding incidental expenses) as treasury shares under net assets. The book value and number of shares of such treasury shares are ¥928 million and 713 thousand shares, respectively, for the previous fiscal year, and ¥707 million and 544 thousand shares, respectively, for the third quarter of the fiscal year under review.

## 3. Book Value of Borrowings Recorded Through the Application of Total Amount Method

¥938 million for the previous consolidated fiscal year, ¥698 million for the third quarter of the fiscal year under review

### Notes to Segment information

For the nine months ended December 31, 2024

#### 1. Information on net sales and profit (loss) by reportable segment

(Millions of yen)

	Reportable segment		Others (Note)	Total
	Vision Care Business	Subtotal		
Net sales				
Net sales to external customers	84,556	84,556	6,952	91,509
Inter-segment net sales or transfers	—	—	0	0
Total	84,556	84,556	6,953	91,509
Segment profit (loss)	13,687	13,687	(672)	13,014

(Note) "Others" is a business segment not included in the reportable segment and includes the healthcare and life care businesses.

#### 2. Differences between the total amount of profit or loss of the reportable segment and the amount stated in the consolidated statement of income, and major breakdown of such differences (Reconciliation)

(Millions of yen)

Profit	Amount
Reportable segment total	13,687
"Others" loss	(672)
Corporate expenses (Note)	(4,445)
Operating profit stated in the consolidated statement of income	8,569

(Note) Corporate expenses are mainly general and administrative expenses not attributable to the reportable segment.

#### 3. Information on impairment loss of non-current assets, goodwill, etc. for the reportable segment

(Significant impairment loss on non-current assets)

Not applicable.

(Significant change in amount of goodwill)

Not applicable.

(Significant gain on bargain purchase)

Not applicable.

For the nine months ended December 31, 2025

1. Information on net sales and profit (loss) by reportable segment

(Millions of yen)

	Reportable segment		Others (Note)	Total
	Vision Care Business	Subtotal		
Net sales				
Net sales to external customers	87,127	87,127	6,804	93,932
Inter-segment net sales or transfers	—	—	0	0
Total	87,127	87,127	6,804	93,932
Segment profit (loss)	13,882	13,882	(223)	13,658

(Note) “Others” is a business segment not included in the reportable segment and includes the healthcare and life care businesses.

2. Differences between the total amount of profit or loss of the reportable segment and the amount stated in the consolidated statement of income, and major breakdown of such differences (Reconciliation)

(Millions of yen)

Profit	Amount
Reportable segment total	13,882
“Others” loss	(223)
Corporate expenses (Note)	(4,659)
Operating profit stated in the consolidated statement of income	8,999

(Note) Corporate expenses are mainly general and administrative expenses not attributable to the reportable segment.

3. Information on impairment loss of non-current assets, goodwill, etc. for the reportable segment

(Significant impairment loss on non-current assets)

Not applicable.

(Significant change in amount of goodwill)

Not applicable.

(Significant gain on bargain purchase)

Not applicable.

Notes on consolidated statements of cash flows

Quarterly consolidated statements of cash flows for the nine months ended December 31, 2025 have not been prepared. Depreciation (including amortization pertaining to intangible assets excluding goodwill) and amortization of goodwill pertaining to the nine months ended December 31, 2025 are as follows.

	(Millions of yen)	
	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Depreciation	5,684	7,073
Amortization of goodwill	400	441