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Name INTERMESTIC INC.
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Notice Regarding Revisions to Full-Year Earnings Forecast and Year-End Dividend Forecast

Based on recent business performance trends, we have revised our earnings forecast and year-end dividend forecast for the fiscal year ending December 2025, originally announced on February 14, 2025, as outlined below.

1. Revision of Earnings Forecast

Revision of Full-Year Consolidated Earnings Forecast for the Fiscal Year Ending December 2025 (January 1, 2025 – December 31, 2025)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of the parent	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	yen
Previous forecast (A)	49,330	5,514	5,495	3,750	122.58
Current forecast (B)	50,450	5,986	5,977	4,051	132.42
Change (B – A)	1,120	471	482	300	—
Rate of change (%)	2.3	8.6	8.8	8.0	—
Reference: FY2024 Results	44,845	5,012	4,878	3,515	151.31

Note: For the fiscal year ending December 2024, since the Company implemented a stock split at a ratio of 2,000 shares for each share of common stock on April 23, 2024, "Basic earnings per share" has been calculated on the assumption that this stock split was conducted at the beginning of the said consolidated fiscal year.

(1) Reason for Revision

For the cumulative period ending December 2025, sales of UV protection products, including "SUNCUT Glasses" and "Photochromic Lenses," have been trending at levels exceeding the initial expectations, driven by the effectiveness of various promotional measures such as TV commercials. Furthermore, company-wide cost optimization efforts resulted in lower-than-expected costs, leading to operating profit, ordinary profit, and net profit all exceeding plans.

However, for the fourth quarter, we anticipate increased costs associated with store openings, as the number of new stores is expected to exceed the initial plan of 23 stores. In addition, an increase in advertising and personnel expenses is anticipated, due to the broadcast of the new commercial announced on November 17, 2025, and the planned payment of performance-linked bonuses resulting from the positive earnings deviation.

Considering these circumstances, the Company has decided to revise upward its earnings forecast for the fiscal year ending December 2025 as described above.

2. Revisions to year-end dividend forecast

	Dividend per share (yen)		
Record date	End of Second Quarter (Interim)	Year-end	Annual
Previous forecast		42.90	42.90
Current forecast		44.00	44.00
FY ending December 2025			
FY ended December 2024		40.20	40.20

(2) Reason for Revision

Our company positions the return of profits to shareholders as a key management priority. We aim for sustainable growth while maintaining a balance among three key areas: business investments to expand existing operations, strategic investments to enhance corporate value, and profit distribution measures.

Regarding dividends from surplus, our fundamental policy is to provide stable and continuous dividends from a long-term perspective. Decisions are made based on a comprehensive assessment of each fiscal period's performance, dividend payout ratio, and the business environment. Furthermore, concerning retained earnings, we will prepare for the capital needs essential for corporate growth, such as future business expansion and capital investments for business development. For surplus funds, we will strive to enhance shareholder value by considering the balance between various risks and returns while exploring efficient investment strategies.

Based on this policy and reflecting the revision of our full-year earnings target, we are revising our year-end dividend forecast upward by ¥1.1 per share from the most recent forecast of ¥42.9 per share to ¥44 per share.

Note: The above forecasts are based on information available to the Company as of the date of announcement of the revisions to the earnings and dividend forecasts, and actual results may differ from the forecast figures due to various factors.