Supplementary Material for the FY2026-1Q

INTERMESTIC

Zoff メガネスーパー EYE CARE STATION メガネスーパー コンタクト

2026/5/18

Introduction

- **This document provides answers the questions to the numerous inquiries we have received regarding the financial results summary for the first quarter of the fiscal year ending December 2026, which was disclosed on May 12, 2026.**

Consolidated Financial Results for the 1st-Quarter of the FY2026

We have received numerous inquiries regarding the comparison of actual results to projections for the first quarter.

- **1st-Quarter results exceeded projections for both sales and profit**
- **In terms of profits, our company achieved significantly better-than-expected results by growing sales while keeping SG&A expenses under control**

Unit: millions of yen, %	FY2025-1Q		FY2026-1Q Forecast		FY2026-1Q Actual				Comment
	Amount	% of Sales	Amount	% of Sales	Amount	% of Sales	YoY (%)	VS Forecast (%)	
Sales	**11,680**	**100.0%**	**20,348**	**100.0%**	**21,104**	**100.0%**	**+80.7%**	**+3.7%**	**Both Zoff and VH exceeded their forecasts**
Zoff	11,680	100.0%	13,403	65.9%	13,960	66.1%	19.5%	+4.2%	Marketing efforts proved successful, exceeding our expectations
VH	-	-	6,945	34.1%	7,144	33.9%	–	+2.9%	Sales of contact lenses (CL) remained strong, exceeding projections
Gross Profit	**8,885**	**76.1%**	**14,316**	**70.4%**	**14,856**	**70.4%**	**+67.2%**	**+3.8%** *(+0.0pt)*	**Although the GP margin declined compared to the previous period due to the inclusion of CL in VH, it ended up in line with the forecast.**
SG&A	**6,988**	**59.8%**	**12,361**	**60.8%**	**12,388**	**58.7%**	**+77.3%**	**+0.2%**	**SG&A expenses were generally in line with the forecast. We achieved revenue growth while keeping SG&A expenses under control.**
EBITDA[1]	**2,139**	**18.3%**	**2,790**	**13.7%**	**3,256**	**15.4%**	**+52.2%**	**+16.7%**	**As a result of the above, profits increased significantly compared to the previous quarter and the original forecast.**
Operating Profit	**1,897**	**16.2%**	**1,954**	**9.6%**	**2,467**	**11.7%**	**+30.1%**	**+26.3%**	

Note 1: EBITDA = Operating profit + depreciation + amortization of leasehold and guarantee deposits + amortization of goodwill + other amortization expenses.

Regarding Inquiries on Lens Supply

In light of recent media reports and disclosures by other companies regarding lens supply, we have received a large number of inquiries. Accordingly, we are providing our responses in the form of an FAQ.

Questions	Company View
What impact will the reported suspension of eyeglass lens material supplies due to the naphtha supply disruption have on the Company?	**We are aware of the reports; however, at this time, we have not identified any issues that would impede our business operations.For lens procurement, we will continue to closely monitor the situation while working in coordination with our suppliers.**
Is the suspension of sales of high-index lenses due to the impact of the naphtha supply disruption?	**The Company has temporarily suspended sales of certain ultra-thin, high-index (1.76) aspheric lenses, and has issued a related announcement.However, we understand that this is due to equipment issues at a raw material manufacturer and is not related to the naphtha supply disruption.We expect the impact on the Company's financial performance to be immaterial.**

Note 1: The above represents the Company's current view as of the present time and is subject to change in light of future developments.

Notes

This material has been prepared solely for the purpose of disclosing our company's corporate and other information, and does not constitute an offer to sell or the solicitation of an offer to buy any securities in Japan, the United States or any other jurisdiction. No offer or sale of securities of the Company may be made in Japan, the United States or any other jurisdiction without registration or an exemption from registration or an exemption from filing under applicable laws and regulations.

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Forward-looking statements are based on management's assumptions and beliefs in light of the information available to it at the time this report was prepared, and involve a number of risks and uncertainties. Therefore, these forward-looking statements are subject to various risks and uncertainties that could cause actual future business operations and results to differ materially from those expressed or implied by the forward-looking statements. Therefore, you are cautioned not to place undue reliance on forward-looking statements.

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