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November 13, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: Menicon Co., Ltd.
Listing: Tokyo Stock Exchange, Nagoya Stock Exchange
Securities code: 7780
URL: https://www.menicon.com
Representative: Koji Kawaura President and CEO
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Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

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

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

	Net sales		Operating profit		Ordinary profit		Interim profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	65,131	5.9	6,168	19.3	5,620	12.0	3,578	13.5
September 30, 2025	61,480	1.5	5,168	(5.8)	5,016	(10.7)	3,153	(12.9)

Note: Comprehensive income For the six months ended September 30, 2026: ¥ 3,029 million [(36.7) %]
For the six months ended September 30, 2025: ¥ 4,783 million [(25.5) %]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	48.19	47.90
September 30, 2025	41.81	41.61

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	197,115	96,193	48.4
March 31, 2026	194,640	95,106	48.5

Reference: Equity
As of September 30, 2026: ¥ 95,449 million
As of March 31, 2026: ¥ 94,349 million

2. 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	-	28.00	28.00
Fiscal year ending March 31, 2027	-	0.00			
Fiscal year ending March 31, 2027 (Forecast)			-	28.00	28.00

Note: Revisions to the forecast of 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
Full year	133,000	5.9	11,000	7.5	10,500	(4.7)	6,500	9.9	87.50

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

*** Notes**

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

Newly included: 1 company(Inter-Optical Co., Ltd.)

Excluded: 1 company(Meni-one China Co., Ltd.)

(2) Adoption of accounting treatment specific to the preparation of semi-annual 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: 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 September 30, 2026	76,771,488 shares
As of March 31, 2026	76,761,888 shares

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

As of September 30, 2026	2,462,974 shares
As of March 31, 2026	2,565,424 shares

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

Six months ended September 30, 2026	74,254,621 shares
Six months ended September 30, 2025	75,411,816 shares

(Note) The Company's shares held by the "Employee Shareholding Association Support Trust ESOP" 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.

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* 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 Semi-annual Financial Results for the Period under Review

(1) Explanation of Business Results

Under our Medium-Term Management Plan “Vision 2030,” we are promoting two growth strategies to realize our slogan, “New Vision of ‘Miru’ for the World”. With (i) the “1-DAY lens Strategy,” we aim to become a top global player in the 1-DAY contact lens market through original products and services, and with (ii) the “Orthokeratology-related (Myopia Control-related) Strategy,” we aim to become a leading company in the orthokeratology-related (myopia control-related) field by creating new value in myopia control.

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 implementing promotional initiatives for daily disposable contact lenses with the aim of expanding sales volume and working to increase the proportion of daily disposable contact lenses among MELS Plan members. Overseas, based on sales strategies tailored to the characteristics of each region, we are promoting the expansion of business with major retail chains. In addition, we are working to expand the production capacity of daily disposable contact lenses at Menicon Malaysia Sdn. Bhd., our new manufacturing base.

During the six months ended September 30, 2026, in Japan, supported by increased product supply, we strengthened product sales of daily disposable contact lenses through retail sales channels, opened new directly operated stores, and strengthened our sales base through the acquisition of shares of Inter-Optical Co., Ltd., which operates a contact lens business in Sendai City. In Europe, we expanded business for daily disposable contact lenses with major retail chains. In China, we expanded the product lineup of these lenses through specialized online contact lens retailers and increased business with them. In addition, we expanded sales of daily disposable contact lenses in Southeast Asia and Oceania.

Regarding the Orthokeratology-related (Myopia Control-related) Strategy, although the business environment in China has become more challenging due to the economic slowdown, the emergence of alternative products, and intensifying competition with competitors, we have continued efforts to strengthen sales of orthokeratology lenses and lens care products used with orthokeratology lenses. On the other hand, demand has been expanding in Japan, other Asian countries, and Europe, and further growth is expected.

We offer a broad lineup of orthokeratology lenses, including "Alpha Ortho-K" (marketed as "Menicon Ortho-K" in the Japanese market), which has achieved steady sales in Japan and other Asian countries, "Menicon Z Night," for which we are strengthening sales in Europe and Asian countries, and "Menicon Bloom Night," which bears the CE Mark for myopia control and is expected to achieve further sales growth primarily in Europe. We aim to expand sales together with lens care products.

During the six months ended September 30, 2026, in China, we worked to maintain our market share by strengthening relationships with our business partners. In Japan, we expanded our sales base by leveraging our subscription model. In Southeast Asia, sales of lens care products grew as we expanded our business partners.

[Other Business]

The Healthcare and Life Care Business is engaged in the healthcare field centered on self-assembling peptide gel technology, the life care field centered on the green infrastructure business, and the food business, among others.

During the six months ended September 30, 2026, in the Healthcare field, we launched "Seers," an ophthalmic surgical visualization aid developed using self-assembling peptide gel technology. In the Life Care field, we continued to engage in the production and sale of turf grass as part of the green infrastructure business.

As a result of the initiatives described above, the consolidated operating results for the six months ended September 30, 2026 were as follows.
Net sales increased 5.9% year on year to ¥65,131 million, driven by higher sales of daily disposable contact lenses through both product sales and the MELS Plan in Japan and overseas.
Operating profit amounted to ¥6,168 million, an increase of 19.3% year on year, reflecting an increase in gross profit resulting from higher net sales, as well as review of the cost structure within selling, general and administrative expenses.
Ordinary profit increased 12.0% year on year to ¥5,620 million, despite an increase in foreign exchange losses, among other factors.
As a result of the above factors, interim profit attributable to owners of parent increased 13.5% year on year to ¥3,578 million.

Business results by segment are as follows:
1) Vision Care Business
Net sales in the Vision Care Business amounted to ¥60,471 million, a 5.6% increase year on year, while segment profit amounted to ¥9,647 million, a 16.2% increase year on year. Details are as follows.

Net sales in the Vision Care Business increased by ¥3,192 million year on year. Net sales of daily disposable contact lenses increased by ¥2,364 million, reflecting higher product sales in Japan and overseas and an increase in the number of MELS Plan members using daily disposable contact lenses.
Net sales of orthokeratology-related products increased by ¥859 million, mainly due to higher sales of orthokeratology lenses in China and the impact of the depreciation of the yen.
Net sales of other contact lenses and lens care products remained flat, as expanded sales of monthly replacement contact lenses in Europe and increased sales of lens care products in Japan were offset by the ongoing shift toward daily disposable contact lenses in Japan.
Segment profit increased by ¥1,347 million, reflecting an increase in gross profit resulting from higher net sales, primarily of daily disposable contact lenses.

2) Other
Net sales in Other Businesses amounted to ¥4,661 million, a 10.9% increase year on year, mainly due to increased overseas sales in the food business.
Segment loss amounted to ¥305 million (compared with a segment loss of ¥194 million in the same period of the previous year).

(2) Explanation of Financial Position

(Assets)
Total assets as of the end of the six months period ended September 30, 2026 amounted to ¥197,115 million, an increase of ¥2,475 million from the end of the previous fiscal year. Current assets increased by ¥1,858 million to ¥80,837 million, mainly due to an increase in merchandise and finished goods resulting from securing inventories of daily disposable contact lenses in anticipation of future sales expansion. Non-current assets increased by ¥616 million to ¥116,278 million, mainly reflecting capital investment in contact lens manufacturing facilities at the Company.

(Liabilities and net assets)
Liabilities increased by ¥1,388 million from the end of the previous fiscal year to ¥100,922 million, mainly due to an increase in short-term borrowings. Net assets increased by ¥1,086 million from the end of the previous fiscal year to ¥96,193 million, mainly due to the recording of interim profit attributable to owners of parent.
As a result, the equity ratio was 48.4%.

(Status of cash flows)

Cash and cash equivalents at the end of the six months ended September 30, 2026 decreased by ¥2,063 million from the end of the previous fiscal year to ¥30,346 million, representing a 6.4% decrease from the end of the previous fiscal year.

(Cash flows from operating activities)

Net cash provided by operating activities amounted to ¥4,573 million (compared to an inflow of ¥6,260 million in the same period of the previous year), mainly due to profit before income taxes and depreciation, despite an increase in inventories.

(Cash flows from investing activities)

Net cash used in investing activities amounted to an outflow of ¥7,627 million (compared to an outflow of ¥9,500 million in the same period of the previous year), mainly due to capital investments in contact lens manufacturing facilities at the Company and manufacturing facilities for daily disposable contact lenses at Menicon Malaysia Sdn. Bhd.

(Cash flows from financing activities)

Net cash provided by financing activities amounted to an inflow of ¥868 million (compared to an outflow of ¥3,034 million in the same period of the previous year), mainly due to borrowings, partially offset by dividend payments.

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

Regarding the consolidated business results for the six months ended September 30, 2026, the performance was generally in line with expectations underlying the full-year consolidated financial result forecasts. From the third quarter onward, we will continue to expand net sales, primarily of daily disposable contact lenses, and strive to achieve the full-year consolidated financial result forecasts.

Therefore, there are no changes to the full-year consolidated financial result forecasts for the fiscal year ending March 31, 2027, as announced on May 13, 2026.

2. Semi-annual Consolidated Financial Statements and Notes

(1) Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	32,608	30,562
Notes and accounts receivable - trade	14,794	15,559
Merchandise and finished goods	19,744	22,266
Work in process	2,186	2,380
Raw materials and supplies	4,514	4,789
Other	6,118	6,258
Allowance for doubtful accounts	(987)	(979)
Total current assets	78,978	80,837
Non-current assets		
Property, plant and equipment		
Buildings and structures	62,473	62,767
Accumulated depreciation	(17,966)	(18,773)
Buildings and structures, net	44,506	43,993
Machinery, equipment and vehicles	39,039	44,492
Accumulated depreciation	(21,817)	(22,720)
Machinery, equipment and vehicles, net	17,222	21,771
Tools, furniture and fixtures	13,981	14,887
Accumulated depreciation	(10,570)	(11,028)
Tools, furniture and fixtures, net	3,411	3,859
Land	5,708	4,940
Leased assets	5,998	6,004
Accumulated depreciation	(1,900)	(2,183)
Leased assets, net	4,098	3,821
Right of use assets	9,085	9,589
Accumulated depreciation	(5,925)	(6,155)
Right of use assets, net	3,160	3,433
Construction in progress	16,679	13,875
Other	46	46
Accumulated depreciation	-	-
Other, net	46	46
Total property, plant and equipment	94,833	95,742
Intangible assets		
Goodwill	2,768	2,760
Other	10,855	10,331
Total intangible assets	13,624	13,092
Investments and other assets		
Investment securities	1,135	1,497
Deferred tax assets	3,572	3,450
Other	3,048	3,085
Allowance for doubtful accounts	(552)	(589)
Total investments and other assets	7,204	7,443
Total non-current assets	115,661	116,278
Total assets	194,640	197,115

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	5,753	5,549
Short-term borrowings	1,868	3,965
Current portion of bonds payable	1,167	1,083
Current portion of long-term borrowings	1,635	3,875
Lease liabilities	1,807	1,585
Accounts payable - other	6,110	4,175
Income taxes payable	2,076	2,115
Provision for bonuses	2,327	2,487
Provision for point card certificates	50	60
Other	6,410	6,016
Total current liabilities	29,206	30,914
Non-current liabilities		
Bonds payable	45,000	45,000
Long-term borrowings	17,288	17,226
Lease liabilities	5,414	5,391
Retirement benefit liability	628	599
Deferred tax liabilities	1,543	1,419
Other	451	371
Total non-current liabilities	70,326	70,008
Total liabilities	99,533	100,922
Net assets		
Shareholders' equity		
Share capital	5,650	5,659
Capital surplus	7,673	7,687
Retained earnings	68,226	69,712
Treasury shares	(3,066)	(2,925)
Total shareholders' equity	78,484	80,134
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	577	823
Deferred gains or losses on hedges	-	(25)
Foreign currency translation adjustment	15,286	14,517
Total accumulated other comprehensive income	15,864	15,315
Share acquisition rights	696	680
Non-controlling interests	61	62
Total net assets	95,106	96,193
Total liabilities and net assets	194,640	197,115

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income (For the six months ended September 30)

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Net sales	61,480	65,131
Cost of sales	28,205	30,216
Gross profit	33,275	34,915
Selling, general and administrative expenses	28,106	28,747
Operating profit	5,168	6,168
Non-operating income		
Interest income	76	63
Dividend income	14	18
Compensation income	1	83
Insurance contract change gain	70	-
Other	188	142
Total non-operating income	351	307
Non-operating expenses		
Interest expenses	405	432
Foreign exchange losses	13	351
Other	84	71
Total non-operating expenses	503	855
Ordinary profit	5,016	5,620
Extraordinary income		
Gain on sale of non-current assets	2	213
Other	15	13
Total extraordinary income	17	227
Extraordinary losses		
Loss on sale of non-current assets	-	3
Loss on retirement of non-current assets	27	20
Restructuring costs	-	43
Total extraordinary losses	27	67
Profit before income taxes	5,005	5,779
Income taxes	1,851	2,199
Profit	3,154	3,579
Profit attributable to non-controlling interests	1	1
Profit attributable to owners of parent	3,153	3,578

Semi-annual Consolidated Statement of Comprehensive Income (For the six months ended September 30)

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Profit	3,154	3,579
Other comprehensive income		
Valuation difference on available-for-sale securities	127	245
Deferred gains or losses on hedges	-	(25)
Foreign currency translation adjustment	1,501	(769)
Total other comprehensive income	1,629	(550)
Comprehensive income	4,783	3,029
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	4,781	3,028
Comprehensive income attributable to non-controlling interests	2	1

(3) Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	5,005	5,779
Depreciation	4,536	5,017
Amortization of goodwill	297	286
Interest and dividend income	(91)	(81)
Interest expenses	405	432
Foreign exchange losses (gains)	118	328
Decrease (increase) in trade receivables	(376)	(804)
Decrease (increase) in inventories	(1,443)	(2,799)
Increase (decrease) in trade payables	(442)	(256)
Increase (decrease) in accounts payable - other	(950)	(161)
Increase (decrease) in provision for bonuses	299	159
Other, net	1,072	(811)
Subtotal	8,431	7,091
Interest and dividends received	80	81
Interest paid	(397)	(432)
Income taxes paid	(1,854)	(2,166)
Net cash provided by (used in) operating activities	6,260	4,573
Cash flows from investing activities		
Purchase of intangible assets	(639)	(728)
Purchase of property, plant and equipment	(8,997)	(6,871)
Proceeds from sale of property, plant and equipment	1	1,007
Payments of contingent consideration for acquisition of shares of subsidiaries	-	(1,000)
Other, net	134	(34)
Net cash provided by (used in) investing activities	(9,500)	(7,627)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	3,223	2,098
Proceeds from long-term borrowings	-	3,000
Repayments of long-term borrowings	(738)	(1,145)
Redemption of bonds	(83)	(83)
Purchase of treasury shares	(2,399)	(0)
Proceeds from sale of treasury shares	171	146
Repayments of lease liabilities	(1,063)	(1,057)
Dividends paid	(2,144)	(2,091)
Other, net	0	0
Net cash provided by (used in) financing activities	(3,034)	868
Effect of exchange rate change on cash and cash equivalents	53	121
Net increase (decrease) in cash and cash equivalents	(6,220)	(2,063)
Cash and cash equivalents at beginning of period	41,864	32,410
Cash and cash equivalents at end of period	35,643	30,346

(4) Notes to Semi-annual Consolidated Financial Statements

Going concern assumption

Not applicable.

Significant changes in amount of shareholders' equity

Not applicable.

Application of Special Accounting Treatments for Preparing Semi-annual 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 semi-annual 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.

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 Shareholding 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 Shareholding Association Support Trust ESOP (hereinafter, the "Plan") for the Employee Shareholding 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 Shareholding Association who satisfy a certain set of requirements are beneficiaries, and the trust will acquire the number of the Company's shares that the Shareholding 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 Shareholding 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 ¥666 million and 512 thousand shares, respectively, for the previous fiscal year, and ¥555 million and 427 thousand shares, respectively, for the semi-annual period of the fiscal year under review.

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

¥645 million for the previous consolidated fiscal year, ¥489 million for the semi-annual period of the fiscal year under review

Notes to segment information

For the six months ended September 30, 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	57,278	57,278	4,202	61,480
Inter-segment net sales or transfers	—	—	0	0
Total	57,278	57,278	4,202	61,481
Segment profit (loss)	8,299	8,299	(194)	8,105

(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 semi-annual consolidated statement of income, and major breakdown of such differences (Reconciliation)

(Millions of yen)

Profit	Amount
Reportable segment total	8,299
"Others" loss	(194)
Corporate expenses (Note)	(2,936)
Operating profit stated in the semi-annual consolidated statement of income	5,168

(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 six months ended September 30, 2026

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	60,471	60,471	4,660	65,131
Inter-segment net sales or transfers	—	—	0	0
Total	60,471	60,471	4,661	65,132
Segment profit (loss)	9,647	9,647	(305)	9,342

(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 semi-annual consolidated statement of income, and major breakdown of such differences (Reconciliation)

(Millions of yen)

Profit	Amount
Reportable segment total	9,647
"Others" loss	(305)
Corporate expenses (Note)	(3,173)
Operating profit stated in the semi-annual consolidated statement of income	6,168

(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.