

Financial Results Briefing Materials for the First Quarter of the Fiscal Year Ending March 31, 2026

Ai ROBOTICS INC.
August 2025
Securities code: 247A

- **Summary of Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2026**
- Overview of Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2026
- Growth Strategy (1 Trillion Yen Capitalization Plan)
- Appendix

Financial Summary

- Sales increased significantly **by 75.8% YoY**, and operating profit also **progressed as planned**.
- Implemented **temporary upfront investments essential for doubling full-year sales and operating profit**.
- Sales of SHOWER DRYER and Straine are mainly expected to be recognized in **the second quarter and beyond**.

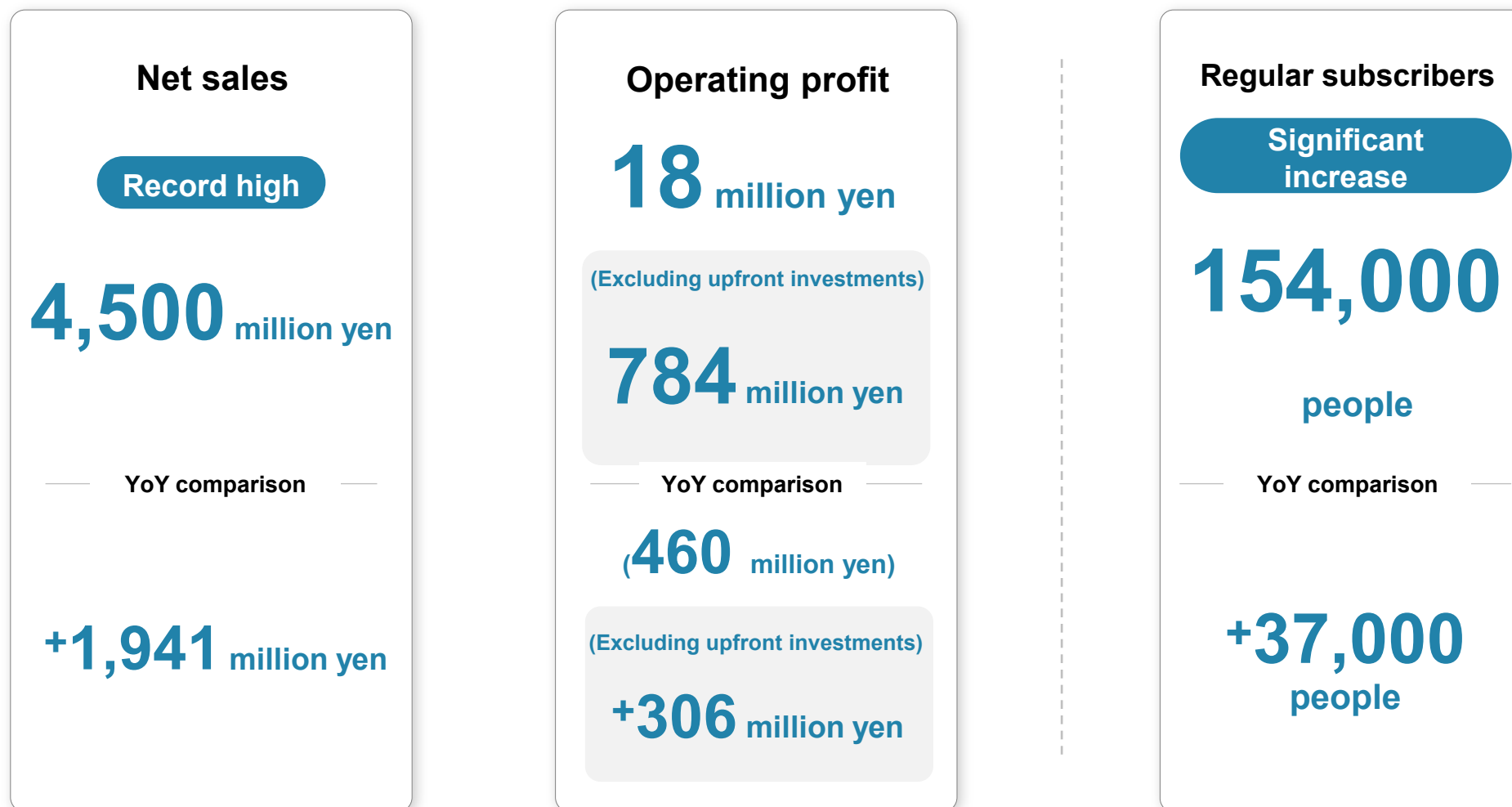
KPI

- Number of Yunth subscribers **exceeded 150,000 people**.
- **A large increase of 16,000 subscribers** in three months from the end of FY2025

Shareholder Returns

- Conducted a **5-for-1 stock split** of common shares.
- Because the shareholder benefits criteria will be maintained, this effectively **expands eligible shareholders**.

Sales increased by 75.8% YoY and the number of Yunth subscribers exceeded 150,000 people, as growth was significant. Implemented temporary upfront investments for doubling full-year sales and operating profit, progressing as planned.



Upfront investments are considered essential for increasing the scale of sales and profits, and have been made as necessary in the past.

Positioning of upfront investments

Doubling of sales and operating profit for the full year

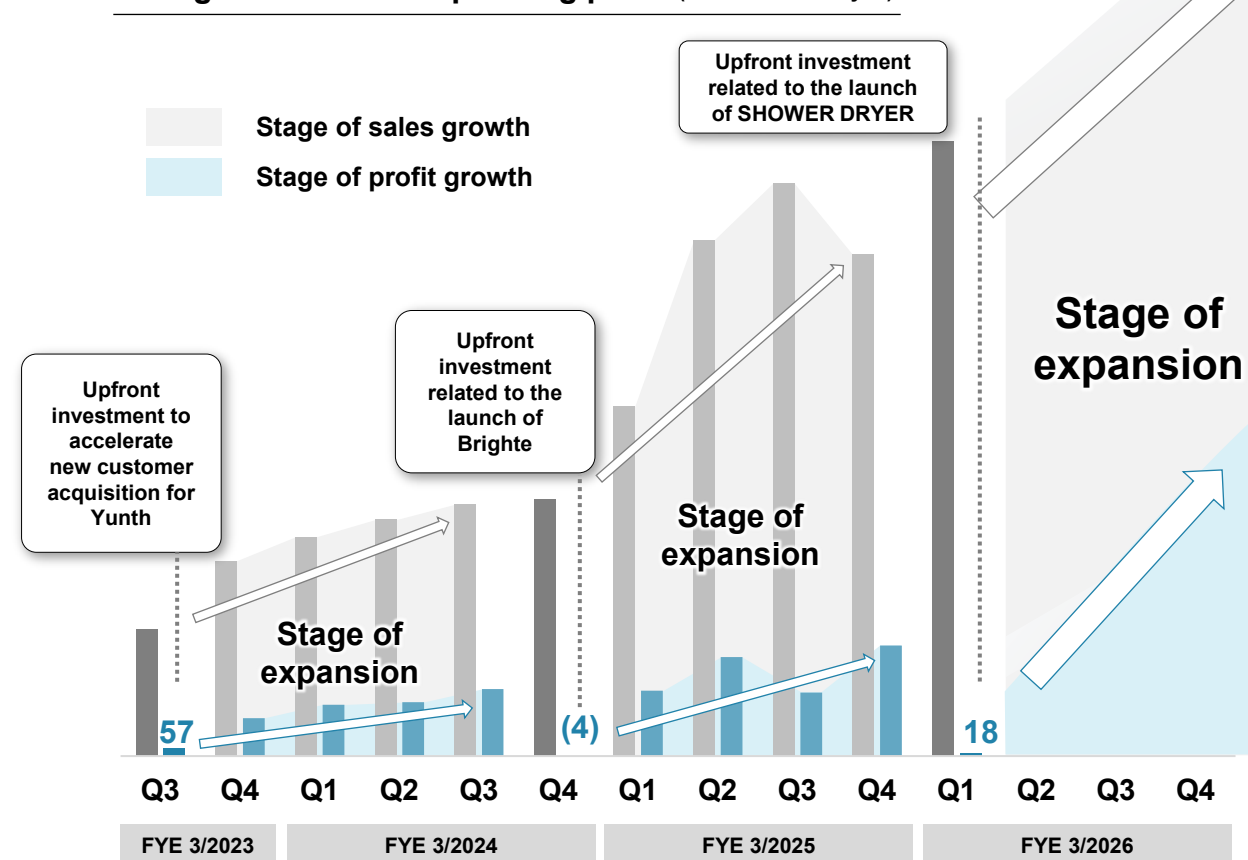


Increasing both sales and operating profit to the next stage is **essential**.



Temporary **upfront investments** made as originally planned

Change in sales and operating profit (Unit: Millions of yen)

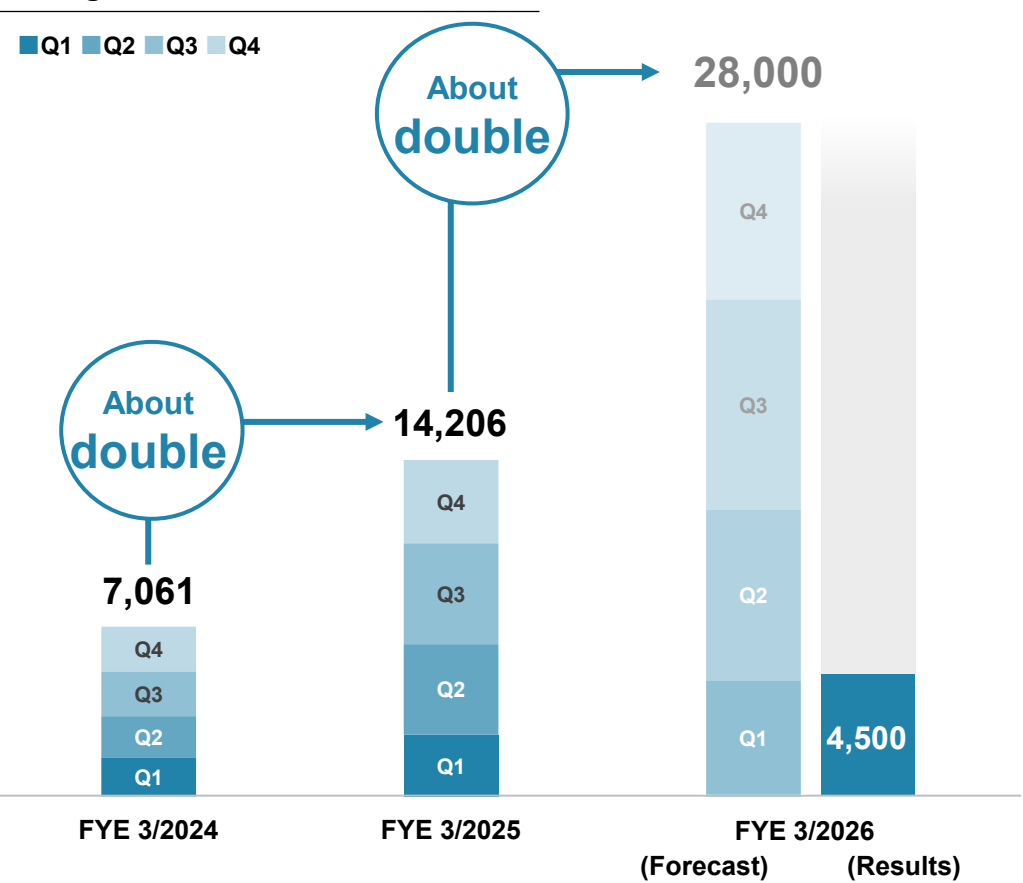


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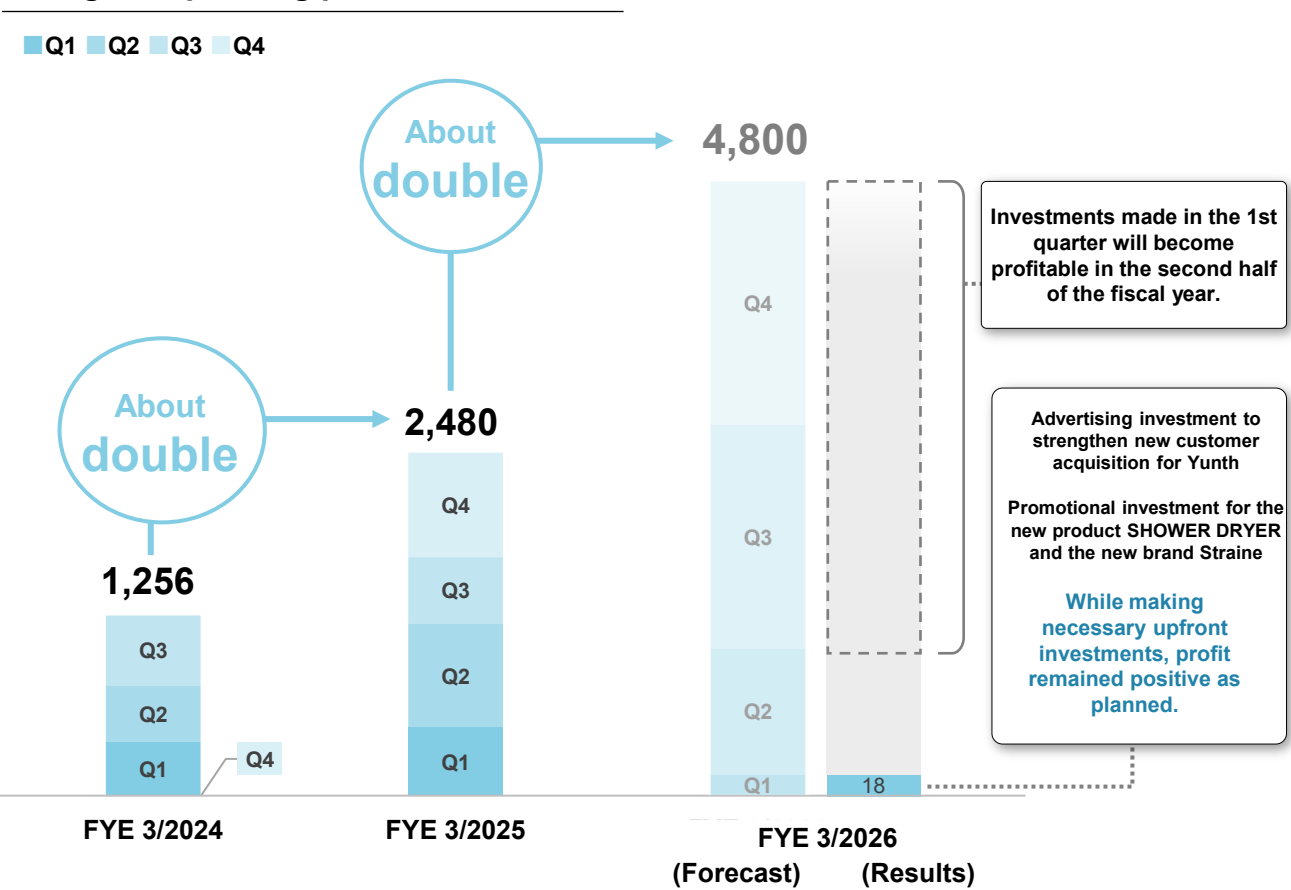
In the first quarter of the fiscal year ending March 31, 2026, both sales and operating profit progressed as planned against forecasts.

Recovery of upfront investments is expected from the third quarter onward as planned.

Change in net sales (Unit: Millions of yen)



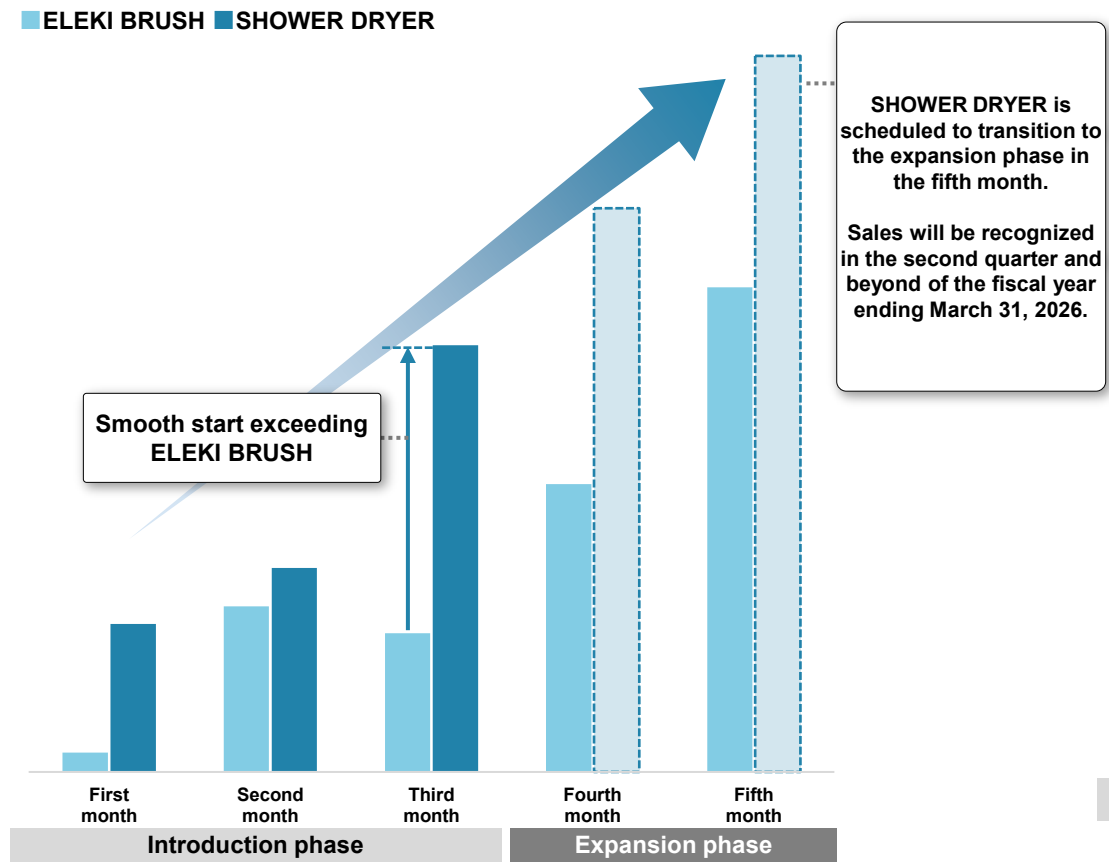
Change in operating profit (Unit: Millions of yen)



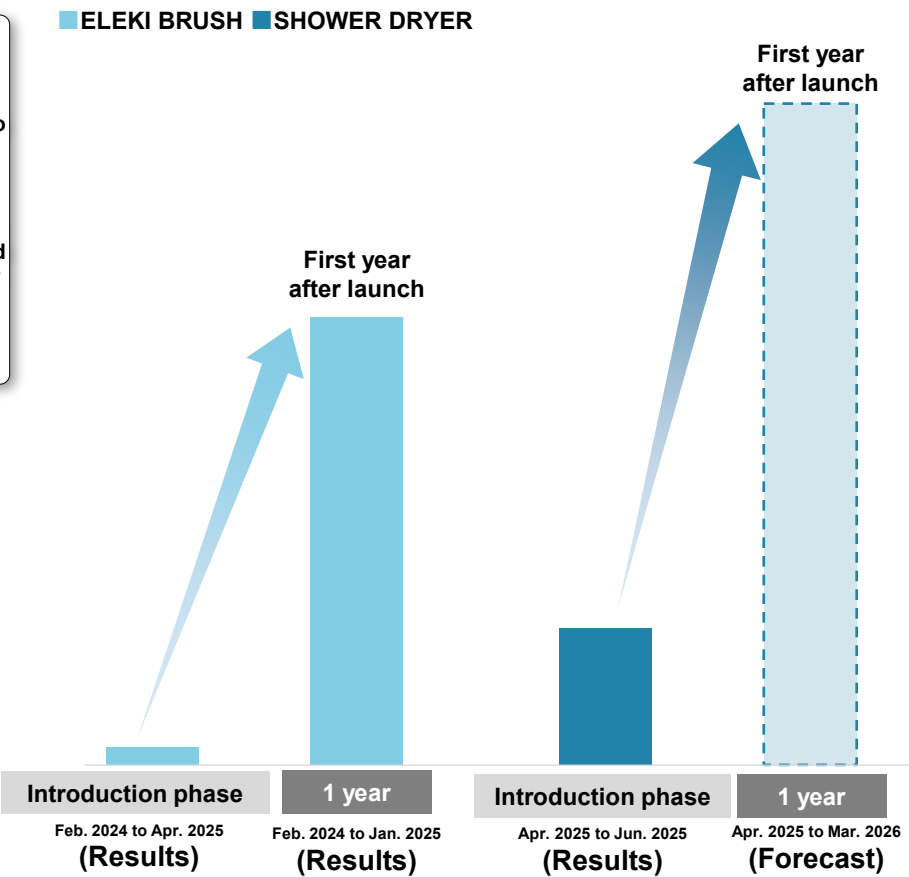
SHOWER DRYER has had a stronger start than the initially successful ELEKI BRUSH.

Looking ahead to the expansion phase starting in the second quarter, we anticipate further growth potential for the full year.

Sales trend image for the first five months after launch

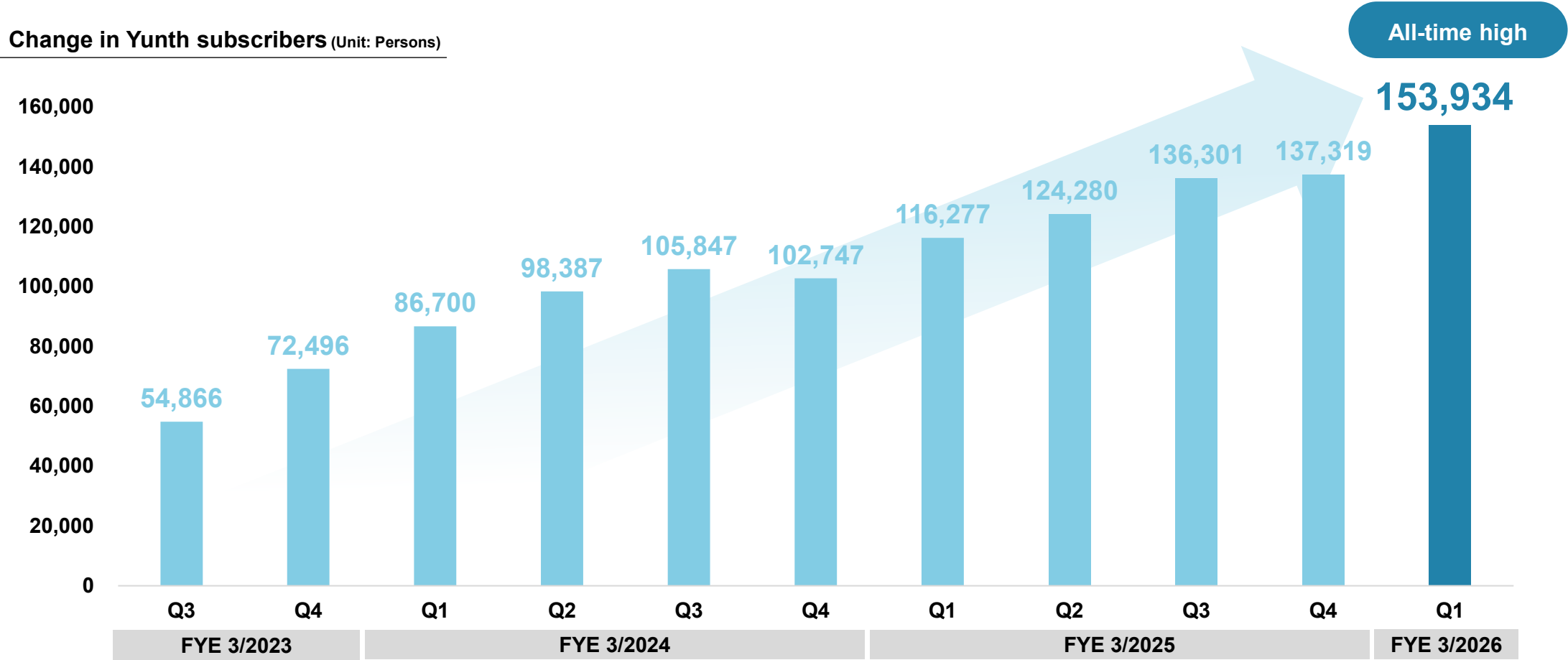


Sales expansion image for the first year after launch



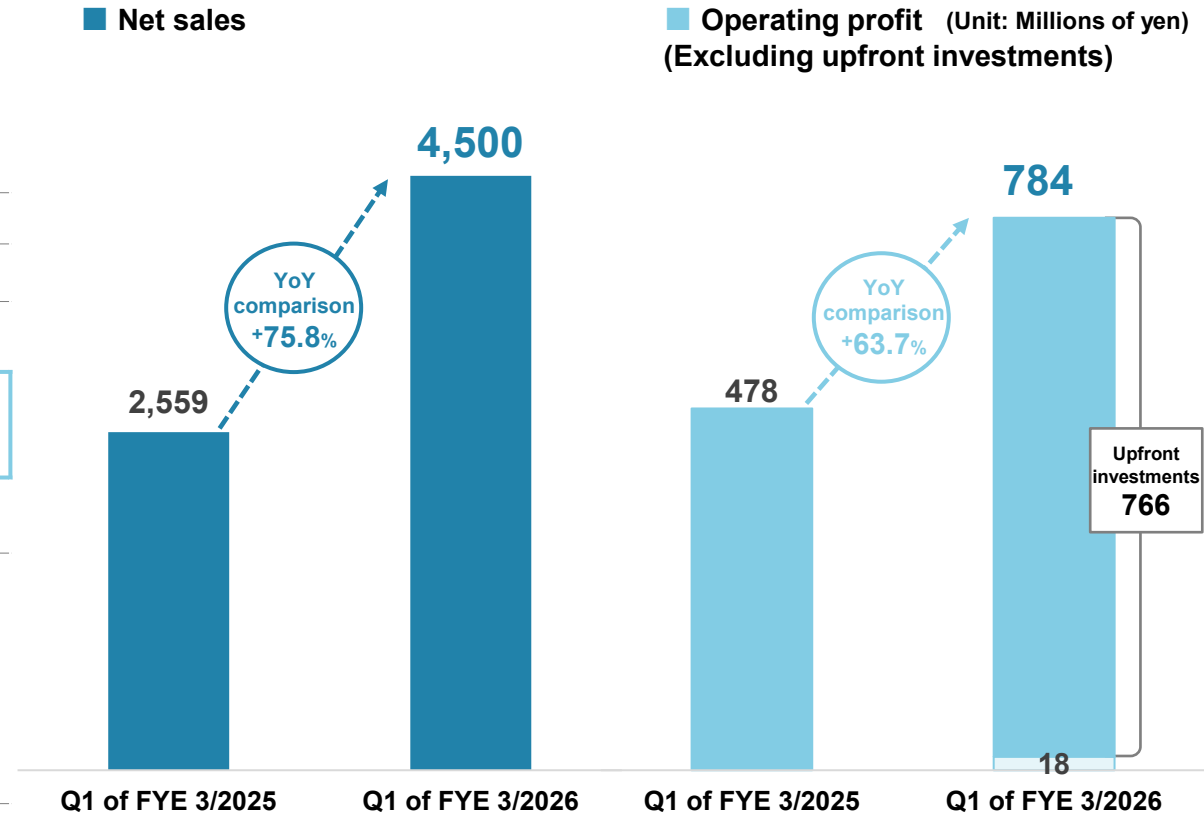
Upfront investments aimed at strengthening new customer acquisition proved successful, and we surpassed a record high of 150,000 subscribers.

The increase in subscribers is expected to contribute significantly to profits from the second half onward.



Despite not being in the expansion phase for the SHOWER DRYER, net sales increased by 75.8% YoY in the first quarter. Implemented temporary upfront investments to achieve the full-year budget, with operating profit progressing as planned.

Cumulative period financial results	Q1 of FYE 3/2025	Q1 of FYE 3/2026	(Unit: Millions of yen) YoY comparison
Net sales	2,559	4,500	+75.8%
Gross profit	2,021	3,468	+71.6%
Operating profit	478	18	(96.2 %)
Operating profit ratio	18.7%	0.4%	—
Operating profit (Excluding upfront investments)	478	784	+63.7%
Ordinary profit	472	0.6	(99.9 %)
Profit attributable to owners of parent	333	0.4	(99.9 %)
KPI and other indicators			
Sales per employee	102 million yen	145 million yen	+41.8%
Number of employees*	25	31	+6
Regular subscribers	116,277	153,934	+37,657

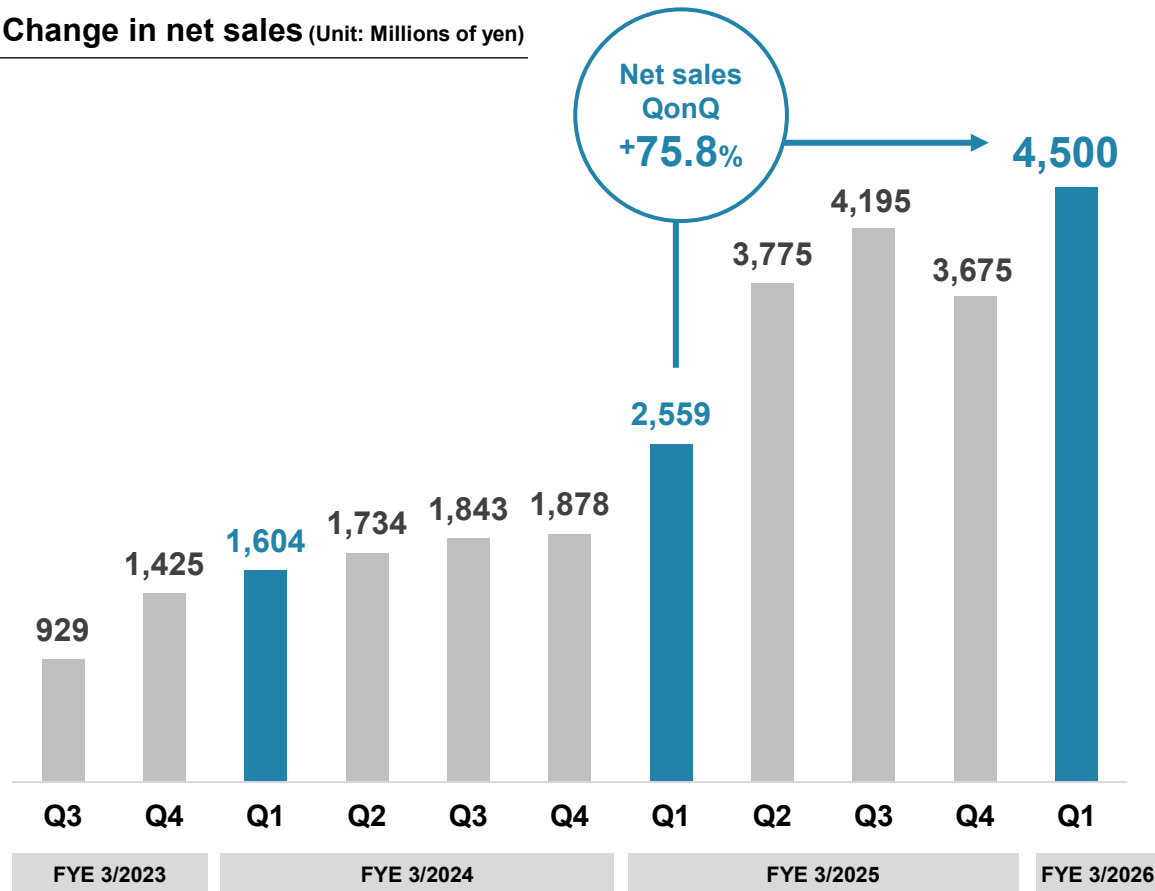


*: Number of employees at the end of the quarter

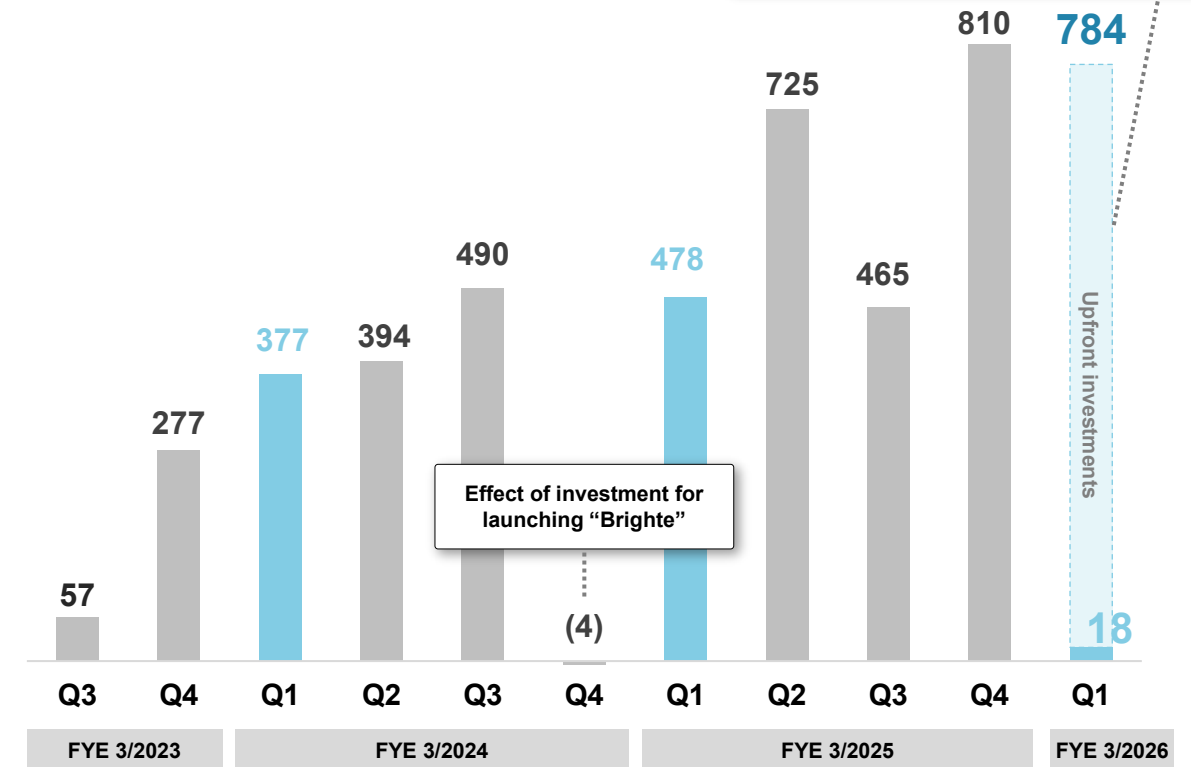
Both sales and profits progressed as planned, with sales reaching a new high.

Despite making upfront investments exceeding those made at the launch of Brighte in the fourth quarter of the fiscal year ended March 31, 2024, operating profit was positive as planned.

Change in net sales (Unit: Millions of yen)



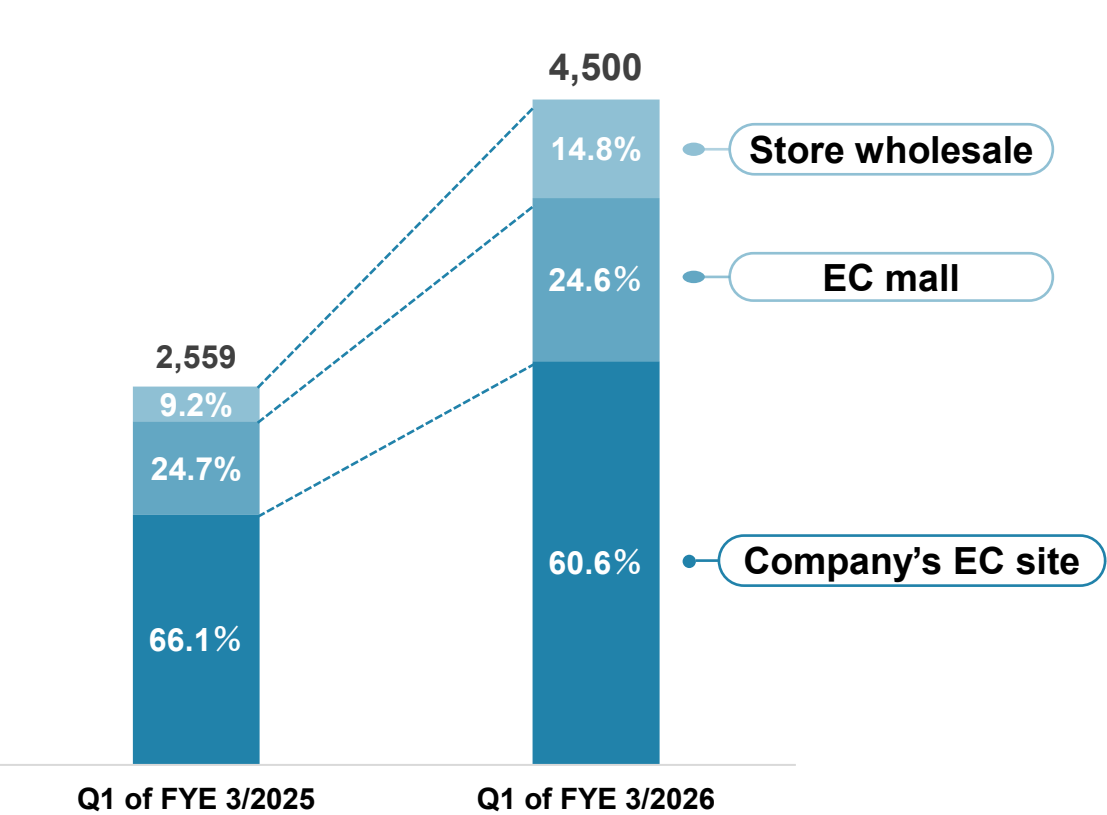
Change in operating profit (Unit: Millions of yen)



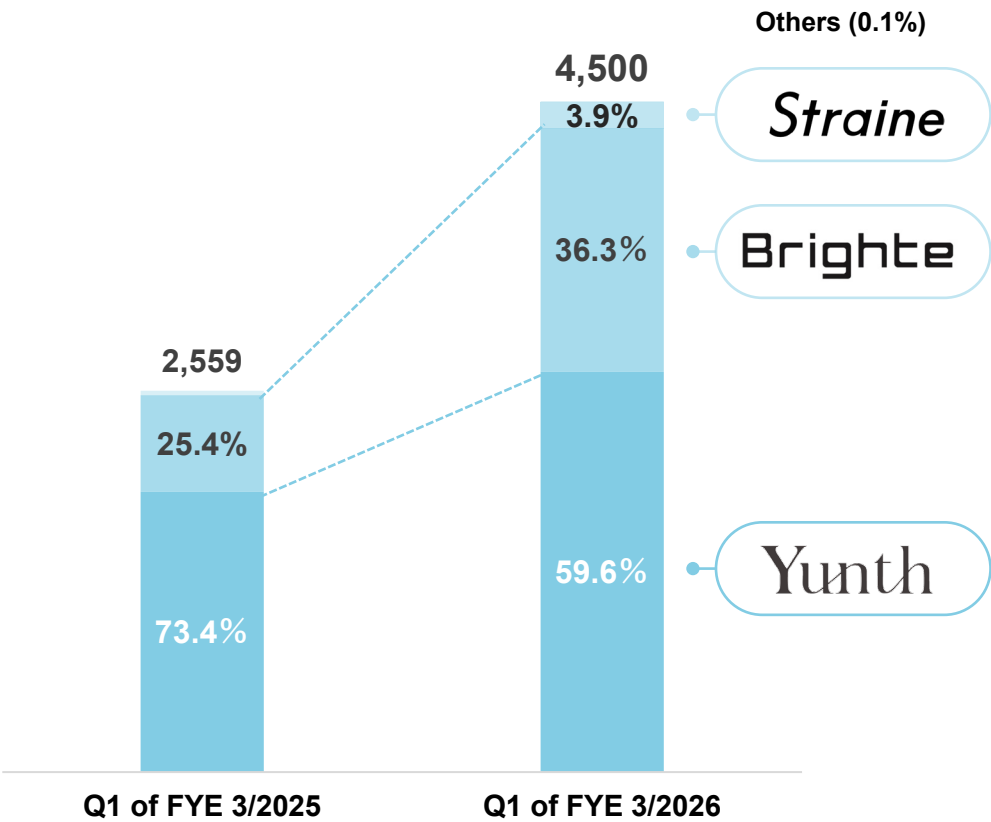
Maintained at least 80% of sales through the Company’s EC site and EC mall, which are centered on subscription products, while also increasing sales at retail stores.

In addition to the steady sales growth of Yunth, Brighte also achieved significant growth.

Sales composition by sales channel (Unit: Millions of yen)



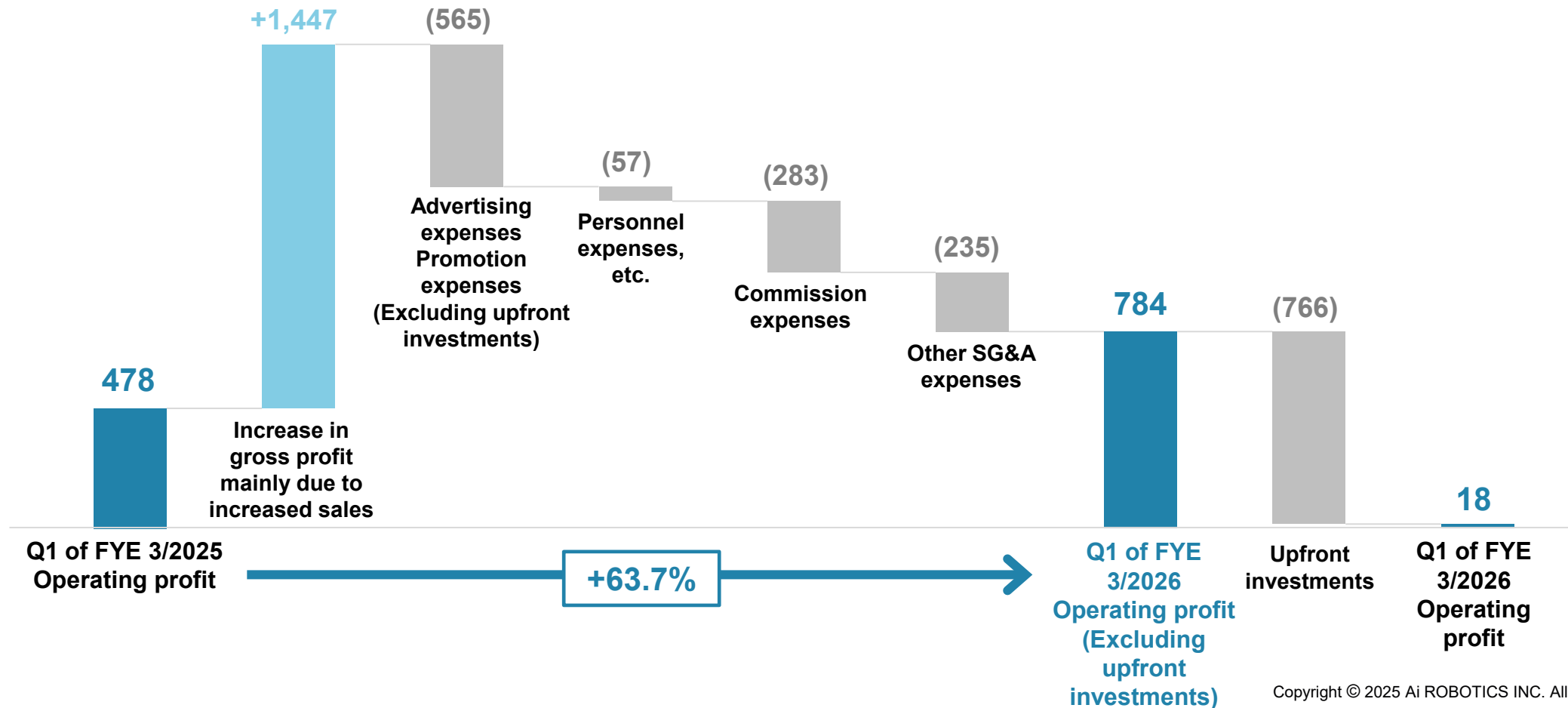
Sales composition by brand (Unit: Millions of yen)



Implemented temporary upfront investments of 766 million yen essential for doubling full-year sales and operating profit.

Excluding upfront investments, operating profit was 784 million yen, up +63.7% YoY.

Analysis of change in operating profit (Unit: Millions of yen)



Launch of new hair care brand Straine with Tomohisa Yamashita as a brand ambassador
On the first day of launch, it secured six awards, including first place in the overall ranking and first place in the shampoo category on Rakuten Ranking.



- From the hair care brand Straine, which takes a new approach to frizzy hair repair aiming for the best silk straight texture of your life^{*1}, three products were launched, Straight Shampoo, Straight Treatment, and Straight Oil, featuring the world's first^{*2} unique formulation of straight silk care^{*3} ingredients
- Tomohisa Yamashita has been appointed as the brand ambassador. Mr. Yamashita's stoicism and strong convictions deeply resonate with the brand philosophy of focusing on the essence and being true to oneself

*1: A smooth texture achieved through moisture

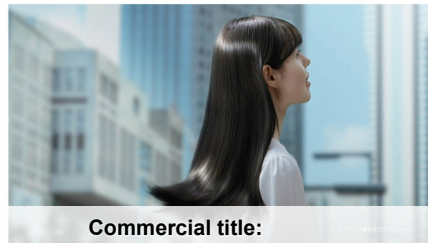
*2: Shampoo, treatment, and hair oil containing nine essential amino acids, dimaleic acid, tostea, and seven types of keratin. Based on proprietary technical research and analysis by Ai ROBOTICS using the Mintel GNPD database (May 2025)

*3: A unique formula that repairs, reinforces, and externally fills damage holes of varying sizes using nine essential amino acids

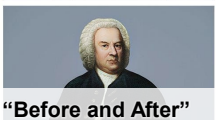
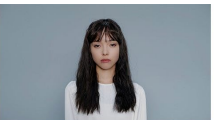
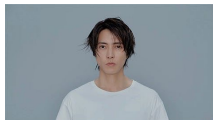
* LDK awards are for shampoo and treatment.

Distribution of Straine confirmed at about **13,000** variety stores and drugstores nationwide

Simultaneously with the nationwide launch, advertisements featuring brand ambassador Tomohisa Yamashita displayed at various locations



Commercial title:
"Messenger from the Straight Planet"



Commercial title: "Before and After"



Shibuya Station, Tokyu Toyoko
Line, Shibuya Big 20



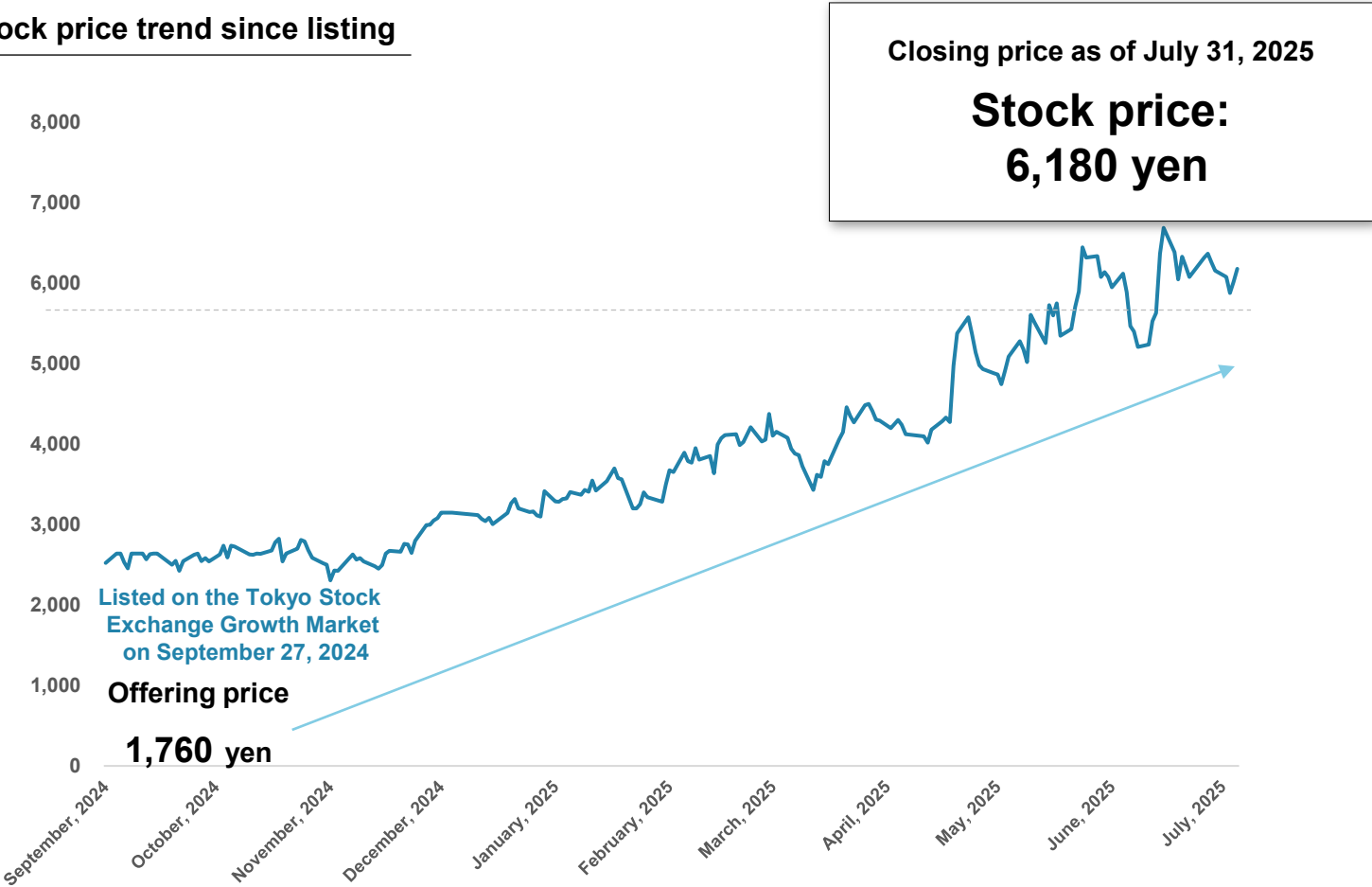
Samples distributed through a peel-off
advertising campaign



Roppongi Hills Metro Hat

Conducted a 5-for-1 stock split of common shares to create a more investor-friendly environment and enhance the liquidity of the Company's shares.

Stock price trend since listing



Investment unit of
618,000 yen^{*1} or more

▼ **5-for-1 split**

Investment unit of
124,000 yen^{*1} or more

Record date	September 30, 2025
Effective date	October 1, 2025

Aligned with the TSE's recommendation to lower the standard investment unit^{*2}

^{*1}: Calculated based on the closing price as of July 31, 2025
^{*2}: Tokyo Stock Exchange "Study Group on Small-Size Investments"

Even after the 5-for-1 stock split, shareholders who hold **100 or more shares** of our stock will receive a shareholder benefit gift **twice a year**.

Details of the shareholder benefit program

Eligible shareholders

The offer is open to shareholders who hold 1 unit (100 shares) or more of the Company stock **for six months or more** and who are listed or recorded on the shareholder register as of March 31 and September 30 of each year.* For the record date of September 30, 2025 only, the continuous holding requirement will not apply.

Changes

A holding period requirement of at least six months will be added from the end of March 2026 to increase the number of shareholders holding our stock over the medium to long term.

Scheduled presentation date

The shareholder benefit will be shipped within 3 months from the given dates. Note that shipping of the shareholder benefit for the March 31 date will be scheduled for after the Annual General Shareholders' Meeting.

Benefit details



The shareholder benefit gift for the record date of September 30, 2025 will be a set of Pure VC Whitening Serum and Pure VA Derma Serum (equivalent to approximately 9,000 yen including tax).

Benefit conditions

Following the 5-for-1 stock split, there will be no change to the minimum 100-share requirement.

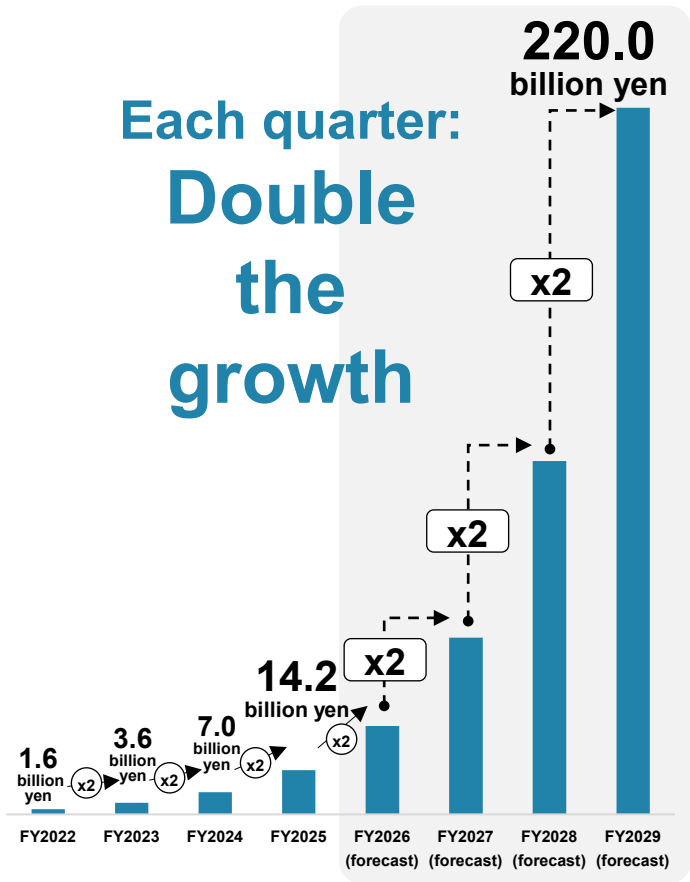
Before the split	After the split
Approximately 618,000 yen*	Approximately 124,000 yen*
Presentation of a gift worth approximately 9,000 yen twice a year	Presentation of a gift worth approximately 9,000 yen twice a year

*: Calculated based on the closing price as of July 31, 2025

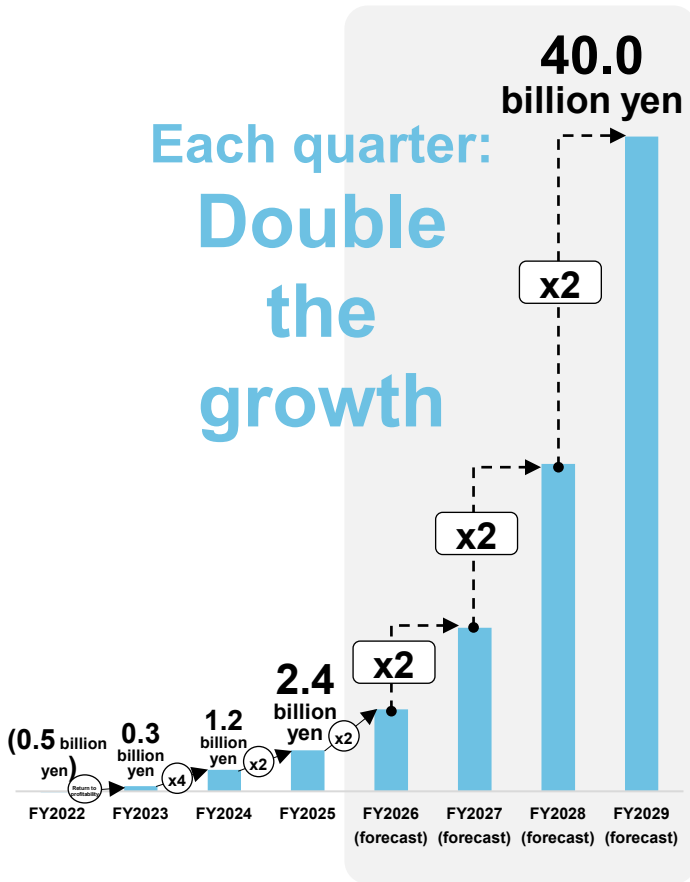
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The Company aims to double its annual net sales and operating profit, working to achieve net sales of 220.0 billion yen and operating profit of 40.0 billion yen for the fiscal year ending March 31, 2029, and a market capitalization of 1 trillion yen.

Change in net sales (plan)

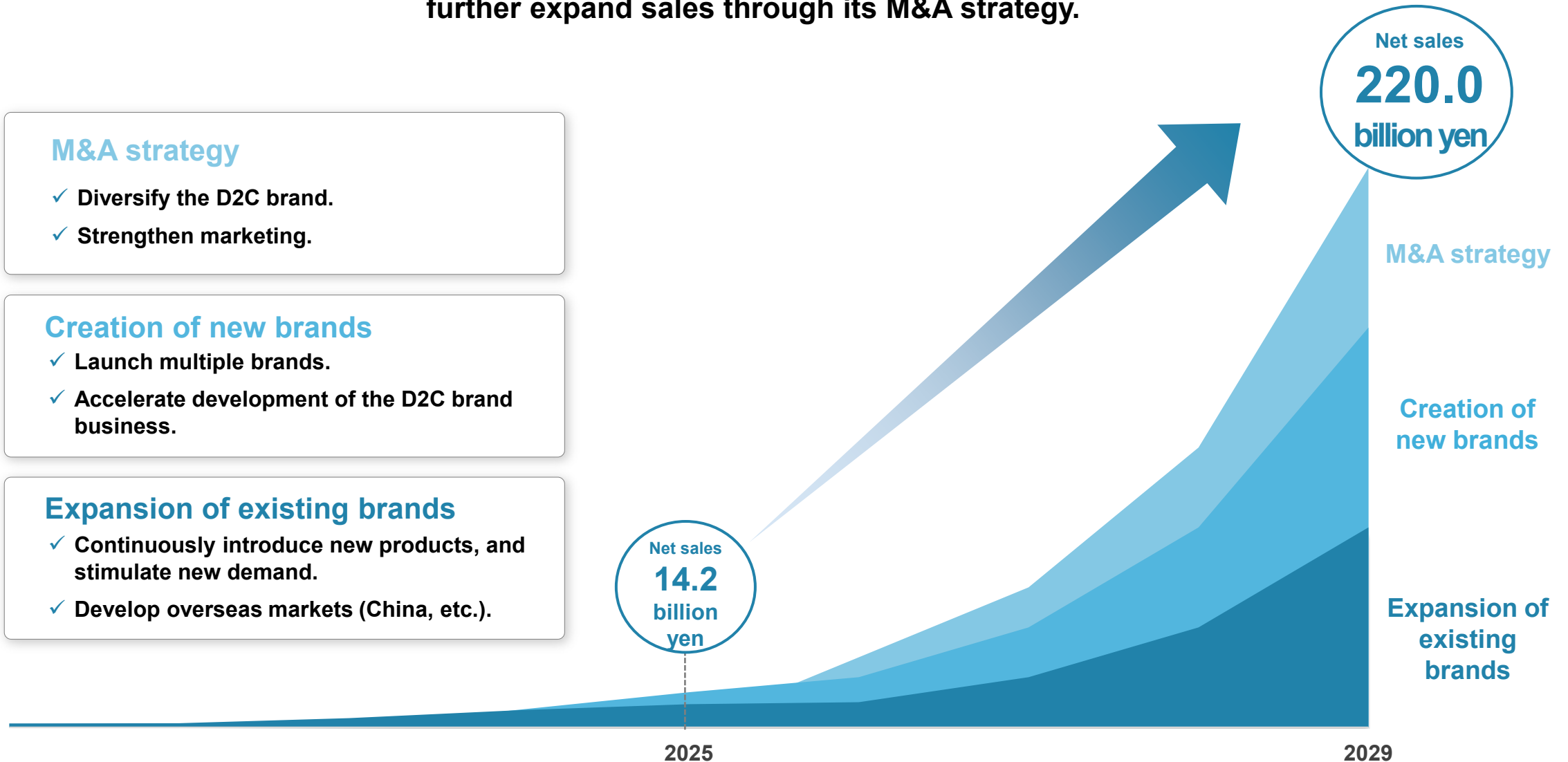


Change in operating profit (plan)



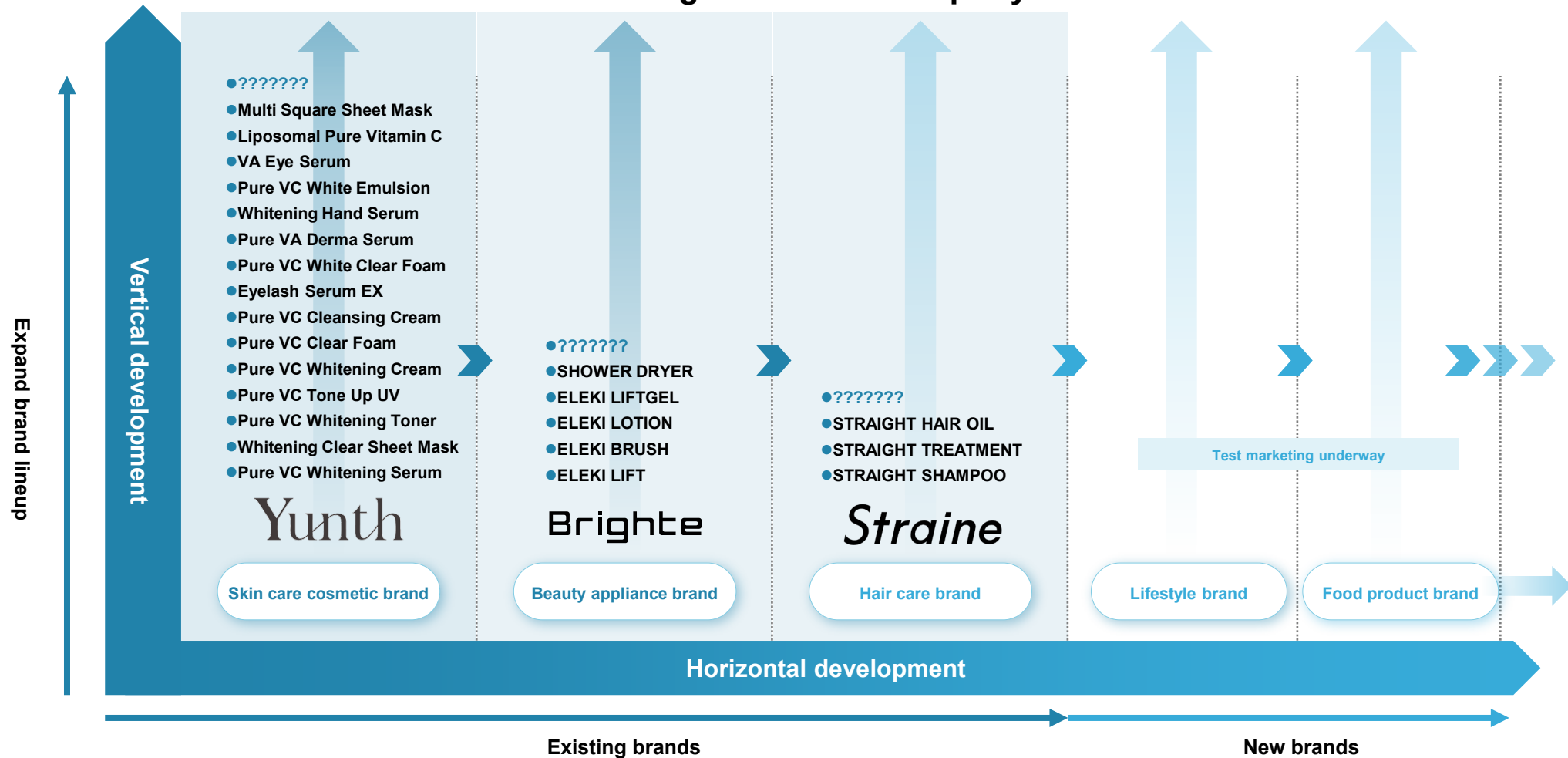
	FYE 3/2025 (results)	FYE 3/2029 (plan)
Net sales	14.2 billion yen	220.0 billion yen
Operating profit	2.4 billion yen	40.0 billion yen
Net profit	1.7 billion yen	28.0 billion yen
	×	×
PER	About 30 times	About 35 times
Market capitalization	About 50.0 billion yen	About 1 trillion yen

The Company will base its growth on expanding existing brands and creating new brands, and will aim to further expand sales through its M&A strategy.

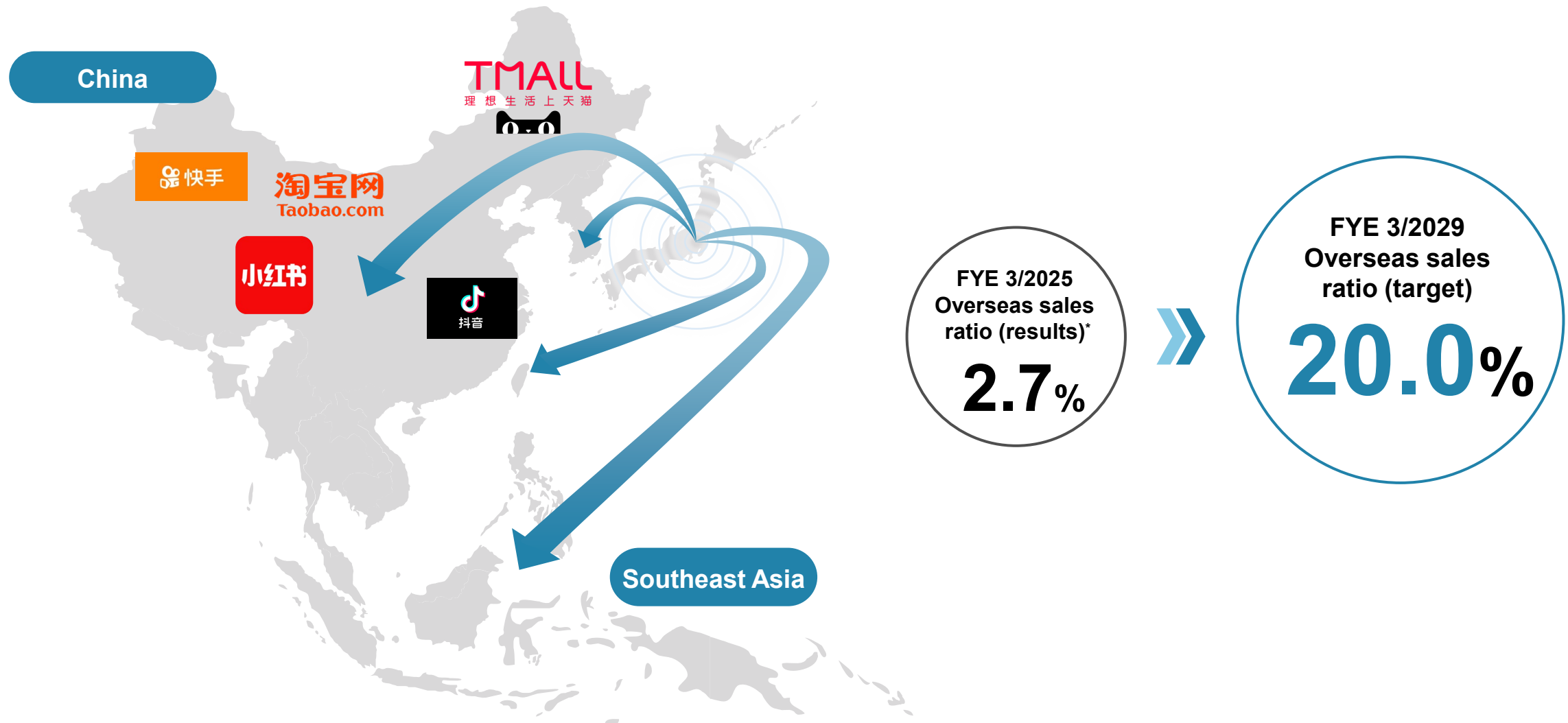


The Company will continue to introduce to the market high potential hit products and will stimulate new demand.

At the same time, the Company aims to broaden its sales base by creating one new brand per year.



The Company will further expand sales of existing brands through business opportunities in overseas regions, starting with China, and then Taiwan and Southeast Asia.



*Ratio of overseas sales compared to the total sales

The Company will use M&A to strengthen its brands, aiming to further expand sales beyond organic growth.
The Company is preparing to drive growth by using M&A for stronger marketing.

M&A for strengthening brands

The Company's brand portfolio will grow by diversifying its brands.



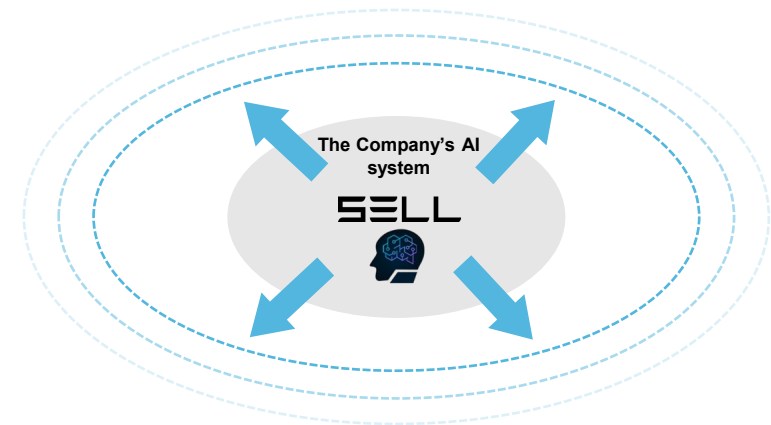
Target

- Achieve net sales at 4.0 billion yen or higher scale.
- Leave space for later growth in EC channels.
- Attain a share of specific markets with brands; etc.



M&A for strengthening marketing

The Company's innovative marketing system will gain additional capabilities.

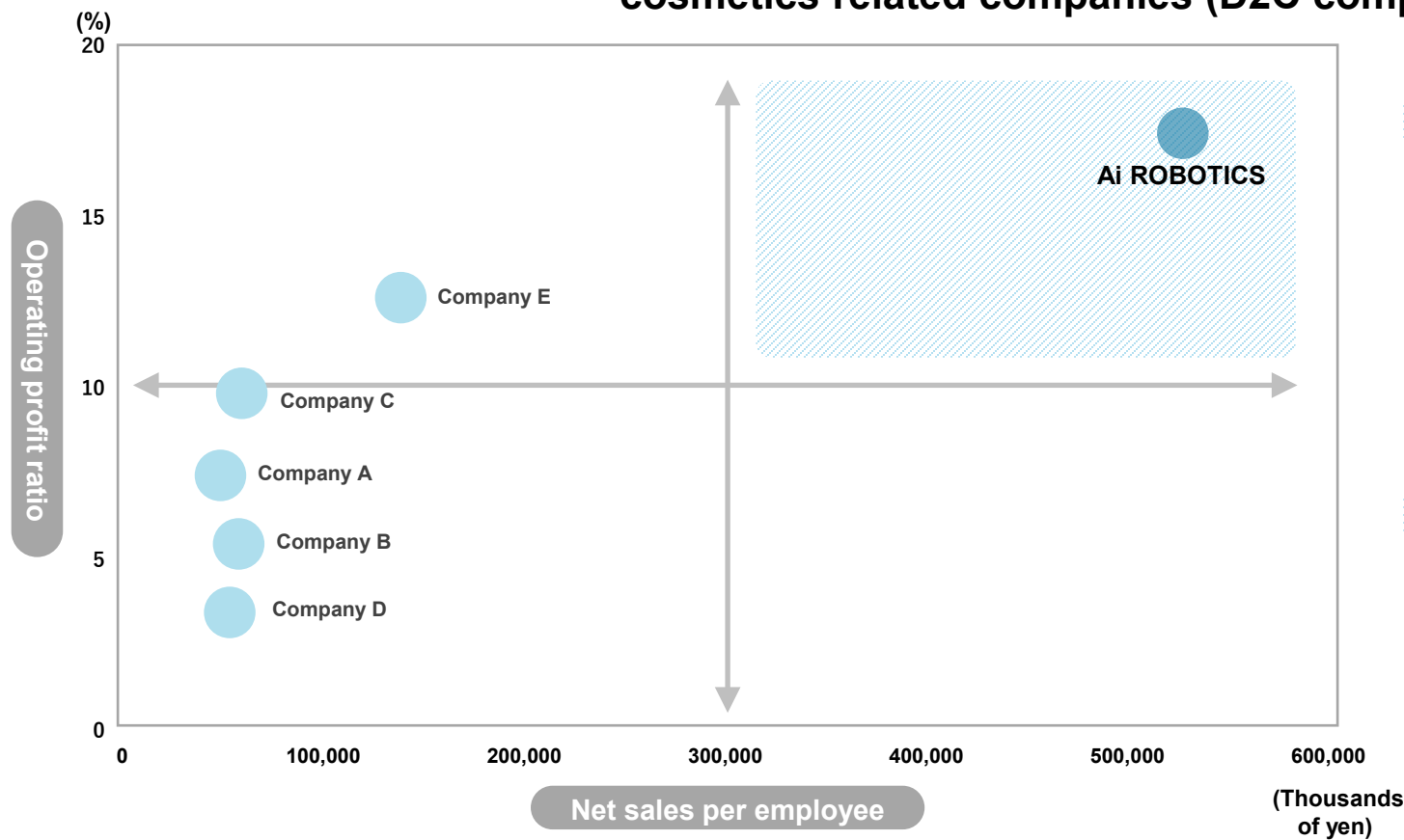


Target

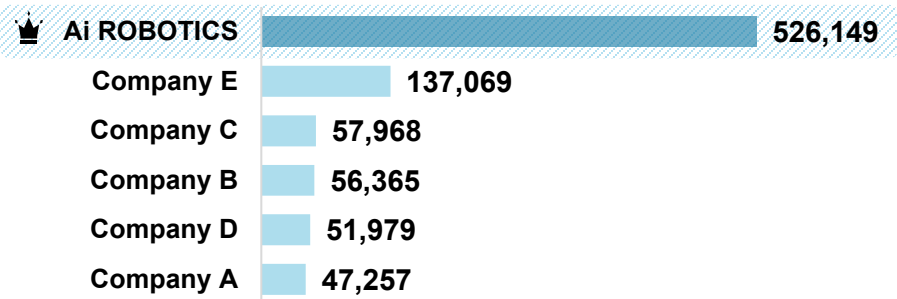
- Enhance the Company's AI system.
- Diversify marketing channels.
- Recruit top-level engineers; etc.

The Company will streamline core operations such as marketing activities by effectively implementing an AI system.

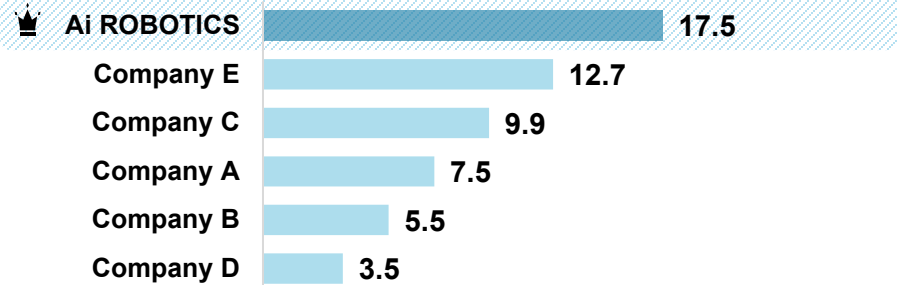
The Company has achieved high net sales per employee and operating profit ratio among cosmetics related companies (D2C companies).



Net sales per employee (Unit: Thousands of yen)



Operating profit ratio (Unit: %)



Basis for interpolating cosmetics related companies (D2C companies): The Company used its own analysis to interpolate competing companies from listed cosmetics related companies (D2C companies). From this group of companies, companies with a sales growth rate CAGR of less than 10% over the two-year period including the most recent forecast for the next fiscal year, and with a net loss, or negligible net profit (less than 0.1 billion yen), negative YoY net profit for the current fiscal year are excluded. Companies with a PER of 100 or more are also excluded as outliers (stock price for each company is as of March 30, 2025). Data were prepared by the Company based on each company's financial results data and securities reports for the fiscal year 2025.

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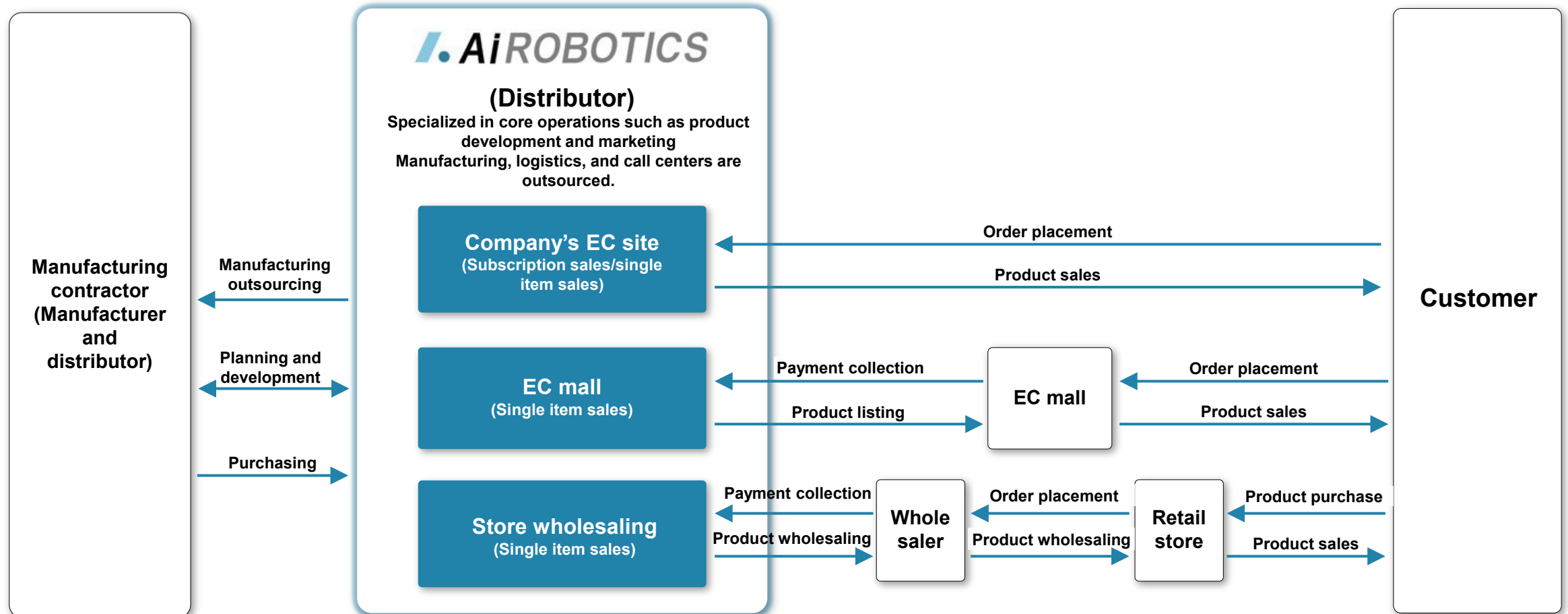
The Company name “Ai ROBOTICS” derives from the Company’s use of automated operations using the “SELL” system which is equipped with AI and RPA (Robotic Process Automation).

Company name	Ai ROBOTICS INC.
Founding	April 2016
Listing date	September 27, 2024 (TSE Growth Market)
Representative	Makoto Tatsukawa, Representative Director and President
Location	6-10-1 Roppongi, Minato-ku, Tokyo
Share capital, etc.	1,627,860 thousand yen (including legal capital surplus)
Number of employees	31 (as of June 30, 2025)
Business description	D2C* development and operation via AI implementation



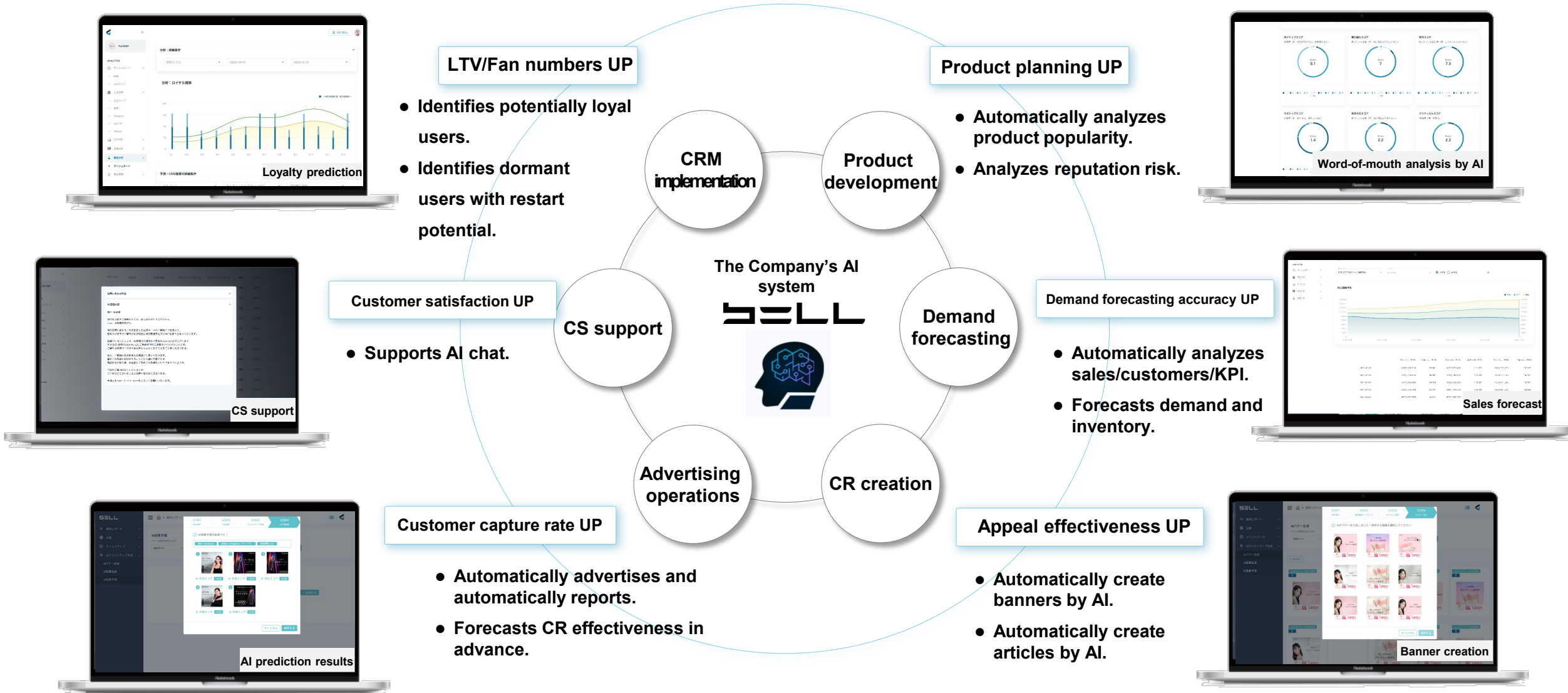
* D2C (Direct to Consumer) refers to a framework that sells products directly to consumers.

We will build an organization specialized in core operations and achieve high productivity and flexibility while utilizing AI technology.

**Fabless management**

Select the most suitable OEM for each product on a case-by-case basis. Ensure a flexible production system that can adapt to changes in the environment by maintaining production capabilities externally.

“SELL” is the Company’s own AI system that consistently supports the D2C brand business.



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