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February 13, 2026

Non-consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: Ai ROBOTICS INC.
Listing: Tokyo Stock Exchange
Securities code: 247A
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Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of quarterly financial results briefing: None

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

1. Non-consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2025	18,547	76.1	2,529	51.5	2,527	55.9	1,726	51.3
December 31, 2024	10,530	103.2	1,670	32.4	1,621	30.1	1,141	26.2

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	28.70	26.38
December 31, 2024	22.59	19.34

(Notes) 1. On June 14, 2024, the Company conducted a 2,000-for-1 stock split. On October 1, 2025, the Company also conducted a 5-for-1 stock split. “Basic earnings per share” and “Diluted earnings per share” are calculated by granting that the stock split was conducted at the beginning of the previous fiscal year.

2. The Company was listed on the Tokyo Stock Exchange Growth Market on September 27, 2024. Diluted earnings per share for the nine months ended December 31, 2024 is calculated based on the average share price from the date of initial listing to the last day of the nine months ended December 31, 2024 as the average share price during the period.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	15,125	5,098	33.7
As of March 31, 2025	6,966	3,309	47.5

Reference: Equity

As of December 31, 2025: ¥5,098 million

As of March 31, 2025: ¥3,309 million

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	–	0.00	0.00
Fiscal year ending March 31, 2026	–	0.00	–	–	–
Fiscal year ending March 31, 2026 (Forecast)	–	–	–	0.00	0.00

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

3. Non-consolidated financial results forecast 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	28,000	97.1	4,800	93.5	4,775	97.1	3,330	95.5	54.68

(Notes) 1. Revisions to the forecast of earnings most recently announced: None

2. On October 1, 2025, the Company conducted a 5-for-1 stock split. "Basic earnings per share" is calculated by granting that the stock split was carried out at the beginning of the current fiscal year.

* Notes

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

For details, see the "2. Quarterly financial statements and major notes (3) Notes to quarterly financial statements (Notes on accounting treatments specific to the preparation of quarterly financial statements)" on page 6 of the attached materials.

(2) 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

(3) 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	63,140,000 shares
As of March 31, 2025	58,390,000 shares

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

As of December 31, 2025	118 shares
As of March 31, 2025	50 shares

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

Nine months ended December 31, 2025	60,165,492 shares
Nine months ended December 31, 2024	50,509,636 shares

(Note) On June 14, 2024, the Company conducted a 2,000-for-1 stock split. On October 1, 2025, the Company also conducted a 5-for-1 stock split. The "Total number of issued shares at the end of the period," "Number of treasury shares at the end of the period" and "Average number of shares outstanding during the period" are calculated by granting that the stock split was carried out at the beginning of the previous fiscal year.

* Review of attached quarterly financial results by certified public accountants or audit corporations: None

* Proper use of earnings forecasts, and other special matters

The performance forecasts and other forecasting statements contained in this document are based on information currently available to the Company and on certain assumptions that the Company believes to be reasonable, and are not intended to guarantee that they will be achieved. Furthermore, the actual results may differ significantly for any number of reasons. Regarding cautions for use of the conditions underlying earnings forecasts and projections, see "1. Overview of operating results, etc. (3) Explanation of forecasting information such as earnings forecasts" on page 2 of the attached materials.

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1. Overview of operating results, etc.

(1) Overview of operating results for the quarter under review

During the nine months ended December 31, 2025, the Japanese economy has continued to maintain a moderate recovery trend while changes in international affairs such as Japan-China relations has impacted economic activities. The yen has continued to depreciate while monetary policy adjustments are being implemented, including policy interest rate hikes. In addition, a cautious assessment is required regarding improvements in real wages after accounting for rising prices, and personal consumption has been sluggish, leaving the outlook uncertain.

The domestic skincare market, where the Company primarily operates, is expected to grow by a certain amount even under such conditions.

The Company launched a new product called “Fusion Cleansing” under our main brand “Yunth” during the third quarter of the current fiscal year to expand the brand lineup. In November 2025, “Pure VC Whitening Serum” a product that represents the “Yunth” brand was selected among items that have received the grand prize or category prize at least three times at Rakuten Ichiba, and was inducted into the “Rakuten Best Cosmetic 2025” hall of fame.

As a result of these developments, net sales for the nine months ended December 31, 2025 were 18,547,256 thousand yen (up 76.1% year on year), operating profit was 2,529,290 thousand yen (up 51.5% year on year), ordinary profit was 2,527,924 thousand yen (up 55.9% year on year), and profit attributable to owners of parent was 1,726,491 thousand yen (up 51.3% year on year).

(2) Overview of financial position for the quarter under review

(Assets)

Total net assets as of December 31, 2025 were 15,125,127 thousand yen, an increase of 8,158,644 thousand yen compared to the end of the previous fiscal year. This was mainly due to an increase in cash and deposits of 473,169 thousand yen, accounts receivable - trade of 3,628,973 thousand yen, merchandise and supplies of 2,561,722 thousand yen, advance payments to suppliers of 501,129 thousand yen, and prepaid expenses of 641,724 thousand yen.

(Liabilities)

Total liabilities as of December 31, 2025 were 10,026,800 thousand yen, an increase of 6,370,294 thousand yen compared to the end of the previous fiscal year. This was mainly due to an increase in accounts payable - trade of 483,876 thousand yen, accounts payable - other of 1,149,379 thousand yen, and interest-bearing liabilities of 5,031,958 thousand yen, despite a decrease in accrued consumption taxes of 234,094 thousand yen and income taxes payable of 119,061 thousand yen.

(Net assets)

Total net assets as of December 31, 2025 were 5,098,326 thousand yen, an increase of 1,788,349 thousand yen compared to the end of the previous fiscal year. This was mainly due to an increase in both share capital and legal capital surplus of 31,040 thousand yen because of the issuance of shares resulting from exercise of share acquisition rights, and an increase of 1,726,491 thousand yen in retained earnings due to recording of profit attributable to owners of parent.

(3) Explanation of forecasting information such as earnings forecasts

There are no changes to the earnings forecasts for the fiscal year ending March 31, 2026, which were disclosed on May 14, 2025.

If any revisions are necessary in the future, we will disclose them promptly.

2. Quarterly financial statements and major notes

(1) Quarterly balance sheet

(Unit: Thousands of yen)

	Previous fiscal year (March 31, 2025)	Nine months ended December 31, 2025 (December 31, 2025)
Assets		
Current assets		
Cash and deposits	3,932,150	4,405,320
Accounts receivable - trade	1,205,126	4,834,100
Merchandise	967,270	3,257,480
Supplies	151,970	423,481
Advance payments to suppliers	161,125	662,254
Prepaid expenses	139,440	781,165
Consumption taxes refund receivable	–	111,190
Other	283	12,764
Total current assets	6,557,367	14,487,757
Non-current assets		
Property, plant, and equipment		
Buildings	205,684	205,684
Accumulated depreciation and impairment	(11,820)	(22,458)
Buildings, net	193,864	183,226
Tools, furniture, and fixtures	81,945	122,398
Accumulated depreciation and impairment	(28,013)	(55,433)
Tools, furniture, and fixtures, net	53,932	66,964
Vehicles	–	9,753
Accumulated depreciation and impairment	–	(1,353)
Vehicles, net	–	8,400
Leased assets	3,336	3,336
Accumulated depreciation and impairment	(667)	(1,167)
Leased assets, net	2,668	2,168
Construction in progress	–	83,192
Lump sum depreciable assets	4,747	4,707
Total property, plant, and equipment	255,212	348,659
Investments and other assets		
Investments in capital	10	10
Long-term prepaid expenses	2,254	1,462
Leasehold and guarantee deposits	98,024	239,539
Deferred tax assets	40,790	40,790
Total investments and other assets	141,079	281,802
Total non-current assets	396,292	630,461
Deferred assets		
Bond issuance costs	12,822	6,908
Total deferred assets	12,822	6,908
Total assets	6,966,482	15,125,127

(Unit: Thousands of yen)

	Previous fiscal year (March 31, 2025)	Nine months ended December 31, 2025 (December 31, 2025)
Liabilities		
Current liabilities		
Accounts payable - trade	260,731	744,608
Short-term borrowings	–	3,500,000
Current portion of bonds payable	421,525	340,000
Current portion of long-term borrowings	346,055	621,177
Accounts payable - other	830,988	1,980,368
Income taxes payable	592,913	473,852
Accrued consumption taxes	234,094	–
Lease liabilities	733	733
Provision for shareholder benefit program	7,312	–
Other	47,133	113,233
Total current liabilities	2,741,488	7,773,972
Non-current liabilities		
Bonds payable	280,000	100,000
Long-term borrowings	632,815	2,151,176
Lease liabilities	2,201	1,651
Total non-current liabilities	915,016	2,252,827
Total liabilities	3,656,505	10,026,800
Net assets		
Shareholders' equity		
Share capital	815,431	846,471
Capital surplus		
Legal capital surplus	812,431	843,471
Total capital surplus	812,431	843,471
Retained earnings		
Other retained earnings		
Retained earnings brought forward	1,681,820	3,408,312
Total retained earnings	1,681,820	3,408,312
Treasury shares	(35)	(141)
Total shareholders' equity	3,309,647	5,098,113
Share acquisition rights	330	213
Total net assets	3,309,977	5,098,326
Total liabilities and net assets	6,966,482	15,125,127

(2) Quarterly statement of income

(Unit: Thousands of yen)

	Nine months ended December 31, 2024 (From April 1, 2024 to December 31, 2024)	Nine months ended December 31, 2025 (From April 1, 2025 to December 31, 2025)
Net sales	10,530,831	18,547,256
Cost of sales	2,254,365	4,622,582
Gross profit	8,276,466	13,924,673
Selling, general and administrative expenses	6,606,424	11,395,383
Operating profit	1,670,042	2,529,290
Non-operating income		
Interest income	331	3,830
Foreign exchange gains	-	23,518
Total non-operating income	331	27,348
Non-operating expenses		
Interest expenses	9,075	17,676
Interest expenses on bonds	3,210	4,445
Amortization of bond issuance costs	7,295	5,914
Listing expenses	26,082	-
Other	3,455	677
Total non-operating expenses	49,119	28,713
Ordinary profit	1,621,253	2,527,924
Profit before income taxes	1,621,253	2,527,924
Income taxes	480,103	801,433
Profit attributable to owners of parent	1,141,149	1,726,491

(3) Notes to quarterly financial statements

(Notes on accounting treatments specific to the preparation of quarterly financial statements)

(Calculation of tax expenses)

Income taxes are calculated by reasonably estimating the effective tax rate, after the application of tax effect accounting, based on the profit before income taxes for the fiscal year including the third quarter, and multiplying such estimated effective tax rate by the quarterly profit before income taxes.

(Notes to segment information, etc.)

The Company has a single segment, the D2C brand business, and so a description has been omitted.

(Notes in case of significant changes in amount of shareholders' equity)

Not applicable.

(Notes to going concern assumptions)

Not applicable.

(Notes on quarterly statement of cash flows)

The quarterly statement of cash flows for the nine months ended December 31, 2025 has not been prepared. Depreciation for the nine months ended December 31, 2025 is as follows.

	Nine months ended December 31, 2024 (From April 1, 2024 to December 31, 2024)	Nine months ended December 31, 2025 (From April 1, 2025 to December 31, 2025)
Depreciation	25,565 thousand yen	42,632 thousand yen