

Financial Results Briefing Materials

for the Nine Months Ended December 31, 2025

Ai ROBOTICS INC.
February 2026
Securities code: 247A

- **Overview of Financial Results for the Nine Months Ended December 31, 2025**
- Topics
- Growth Strategy (1 Trillion Yen Capitalization Plan)
- Appendix

Financial Summary

- Net sales and operating profit both **reached record highs**.
- Appointing a brand ambassador and launching new colors for existing products paid off, **driving a sharp increase in in-store demand**.

KPI, etc.

- The number of Yunth regular subscribers surpassed **176,000**, achieving the KPI.
- As a ripple effect of appointing an ambassador, in-store wholesale sales grew **311%** year on year.

Topics

- **Yunth's Pure VC Whitening Serum** earned “**Hall of Fame**” status in Rakuten Best Cosmetic 2025.
- **Brighte's 3D SILK STRAIGHT IRON** took the **No. 1** spot in Rakuten rankings on its launch day.

Net sales and operating profit both increased significantly year on year, setting new record highs for both the cumulative period and the quarter.

Achieved 172,000 Yunth regular subscribers set for the KPI.

Net sales (cumulative period)

Record high

¥18,547 million

YoY comparison

+76.1%

Net sales (quarter)

Record high

¥8,004 million

YoY comparison

+90.8%

Operating profit
(cumulative period)

Record high

¥2,529 million

YoY comparison

+51.5%

Operating profit
(quarter)

Record high

¥1,827 million

YoY comparison

+292.3%

Regular subscribers

Significant increase

176,000 people

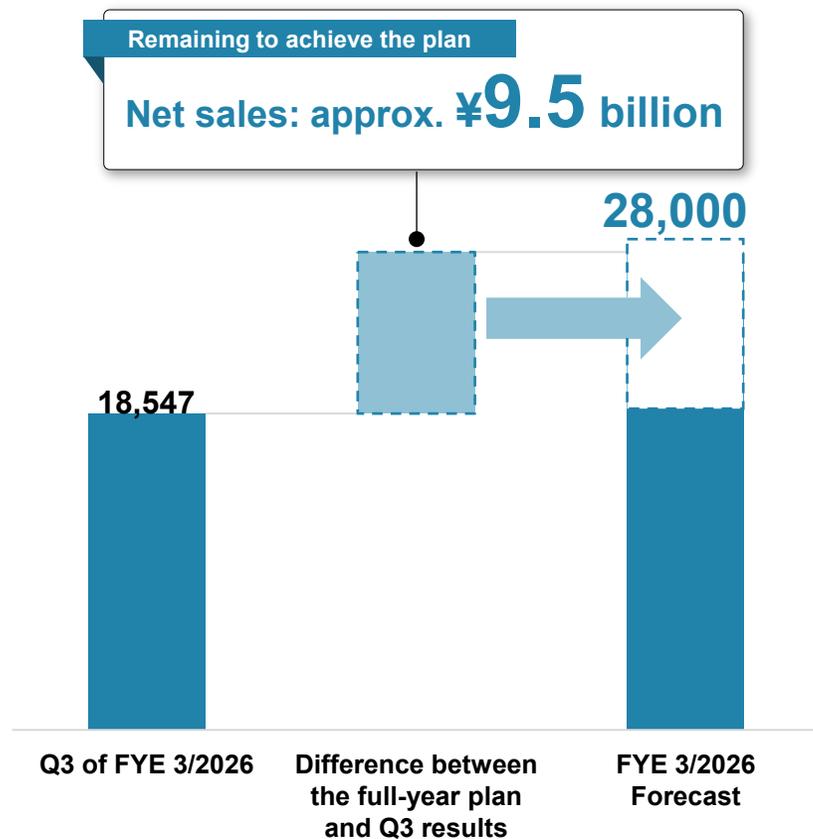
YoY comparison

+40,000 people

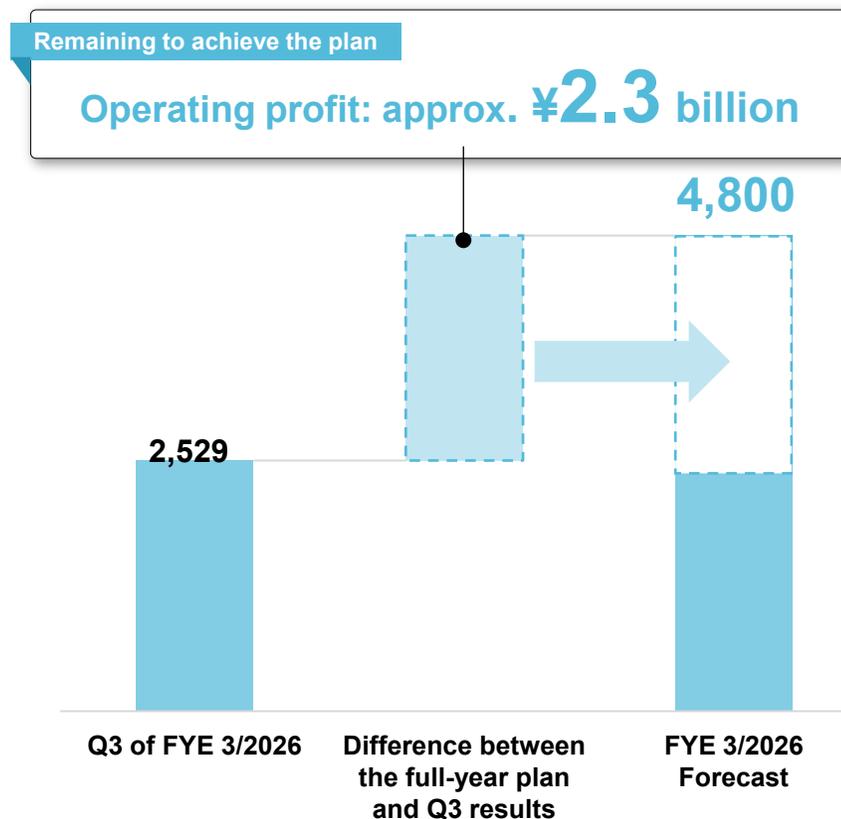
A brand ambassador and launching new colors for existing products paid off,
driving an increase in demand as planned.

We will implement the measures listed on the next page to achieve the full-year plan.

Net sales plan (Unit: Millions of yen)

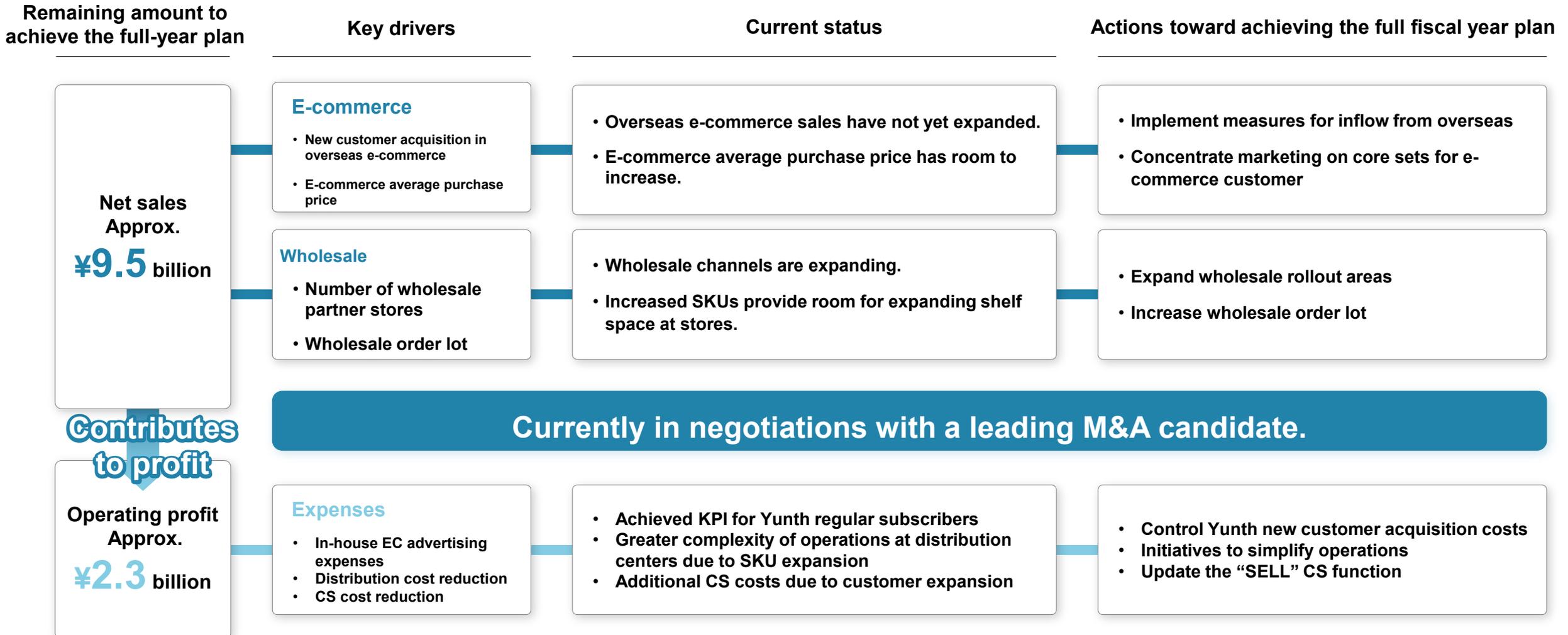


Operating profit plan (Unit: Millions of yen)



The following actions will be implemented to accumulate ¥9.5 billion in net sales and ¥2.3 billion in operating profit for the fourth quarter.

We intend to increase wholesale and overseas sales while aiming to grow sales in the next fiscal year and achieve the full-year plan.

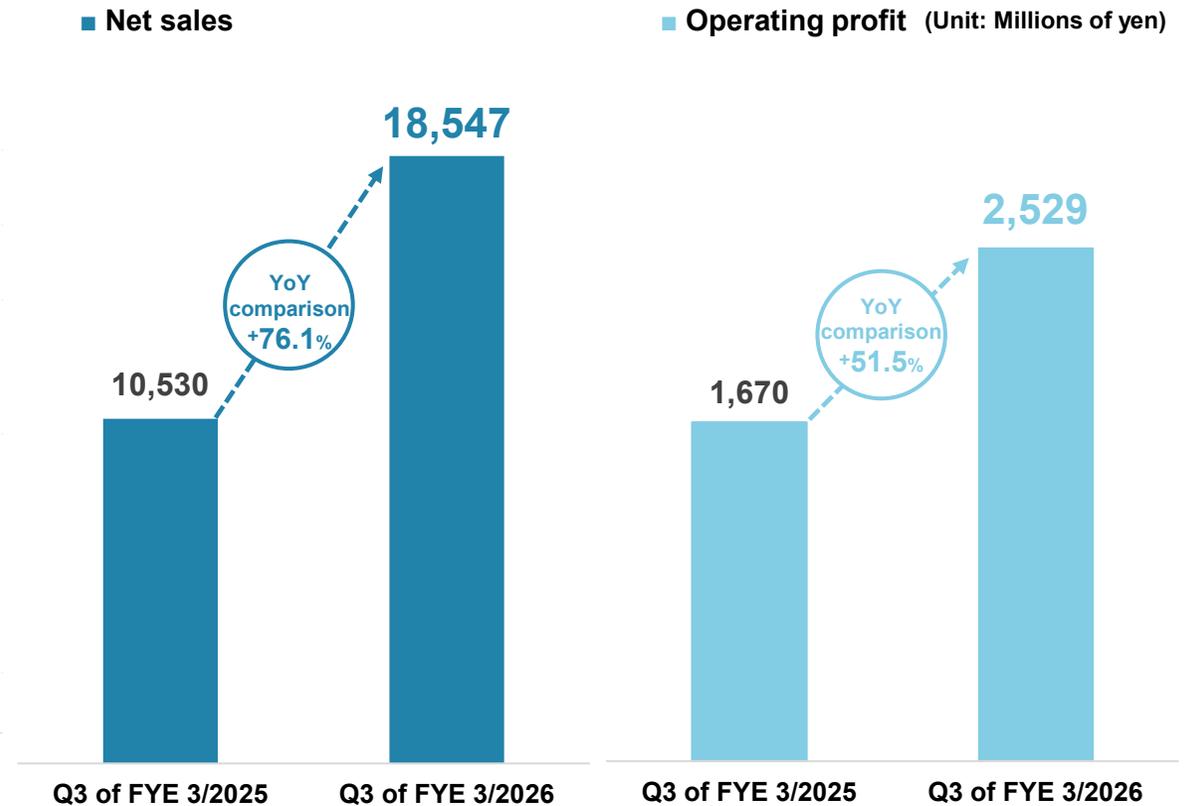


Contributes to profit

Net sales grew steadily, up +76.1% year on year, and operating profit increased 51.5% year on year.
Net sales per employee—an indicator of productivity—also improved significantly to ¥530 million as of Q3.

(Unit: Millions of yen)

Cumulative period financial results	Q3 of FYE 3/2025	Q3 of FYE 3/2026	YoY comparison
Net sales	10,530	18,547	+76.1%
Gross profit	8,276	13,924	+68.2%
Operating profit	1,670	2,529	+51.5%
Operating profit ratio	15.9%	13.6%	-
Ordinary profit	1,621	2,527	+55.9%
Profit attributable to owners of parent	1,141	1,726	+51.3%
KPI and other indicators			
Net sales per employee	¥390 million	¥530 million	+35.9%
Number of employees*	27	35	+8
Regular subscribers	136,301	176,600	+40,299

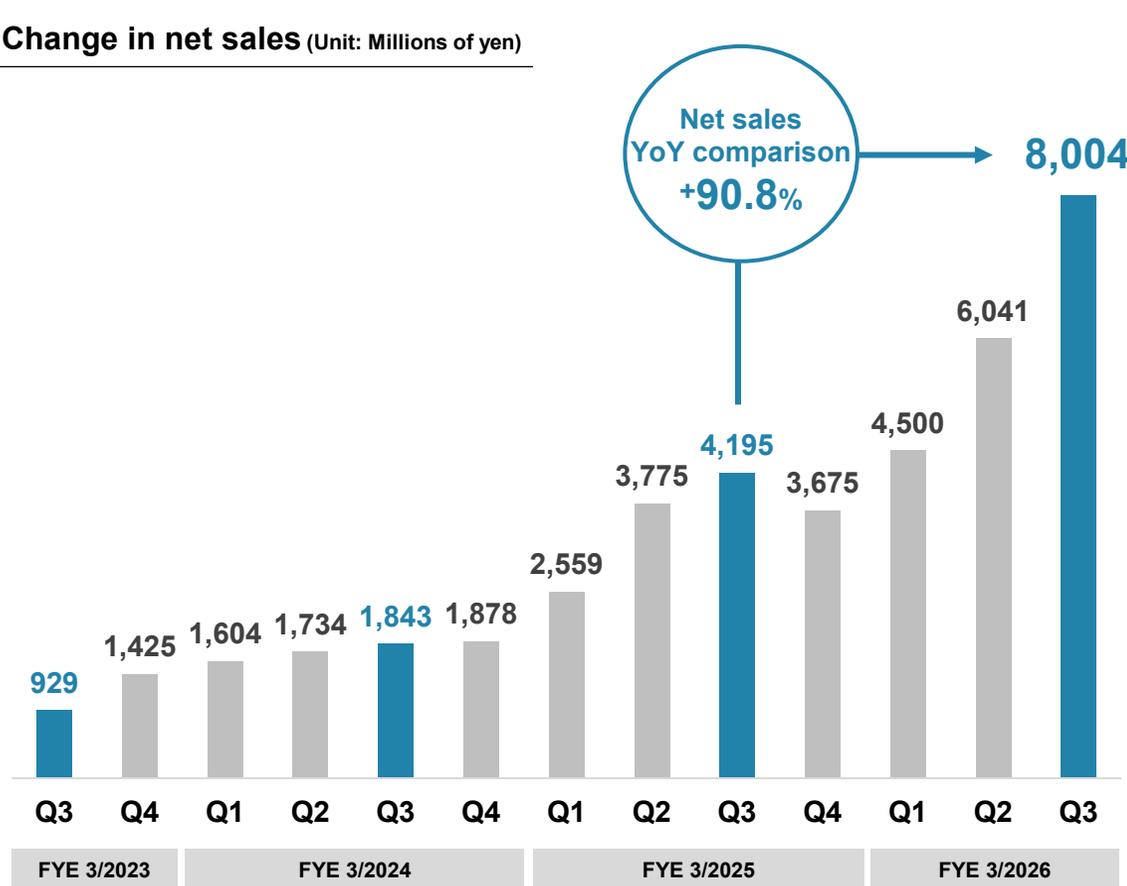


*: Number of employees at the end of the quarter

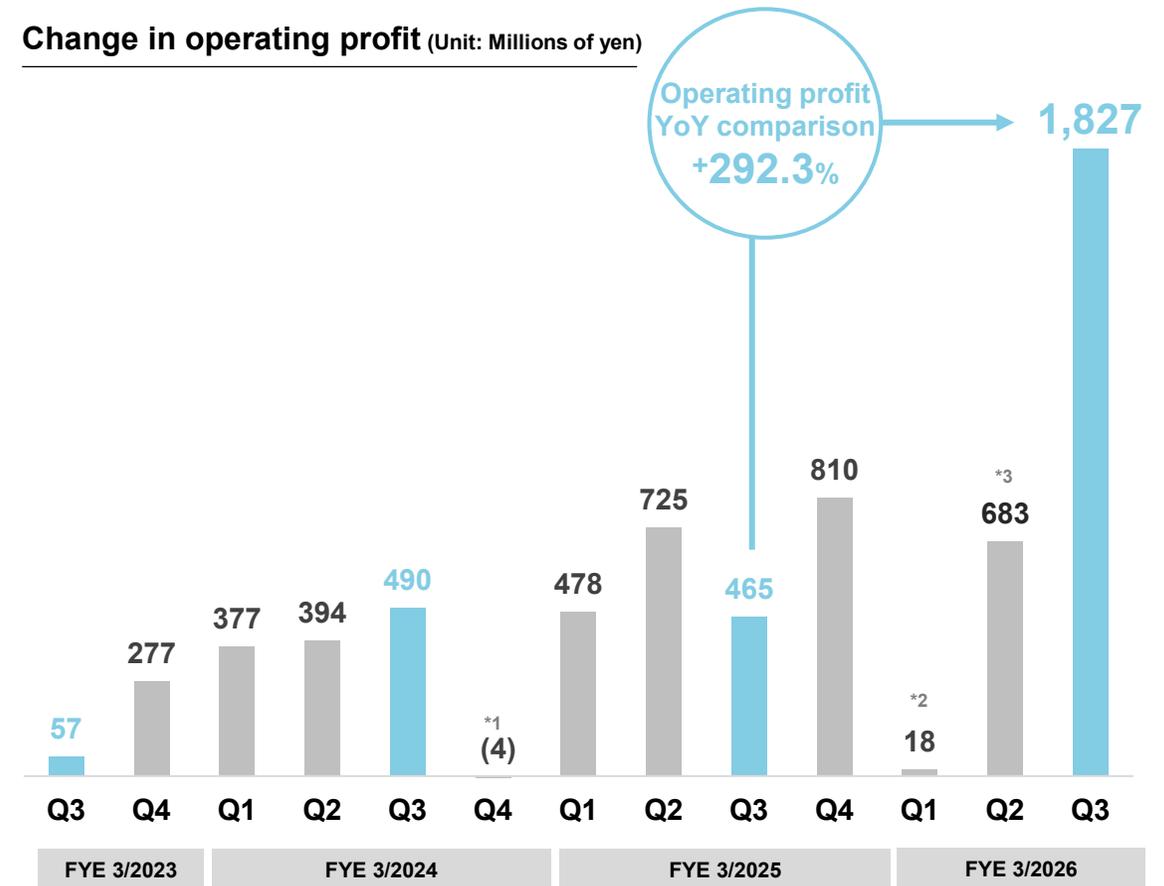
Net sales is approximately 2x higher year on year, while operating profit is approximately 4x higher year on year.

Net sales and operating profit both reached their highest values for the quarter.

Change in net sales (Unit: Millions of yen)



Change in operating profit (Unit: Millions of yen)



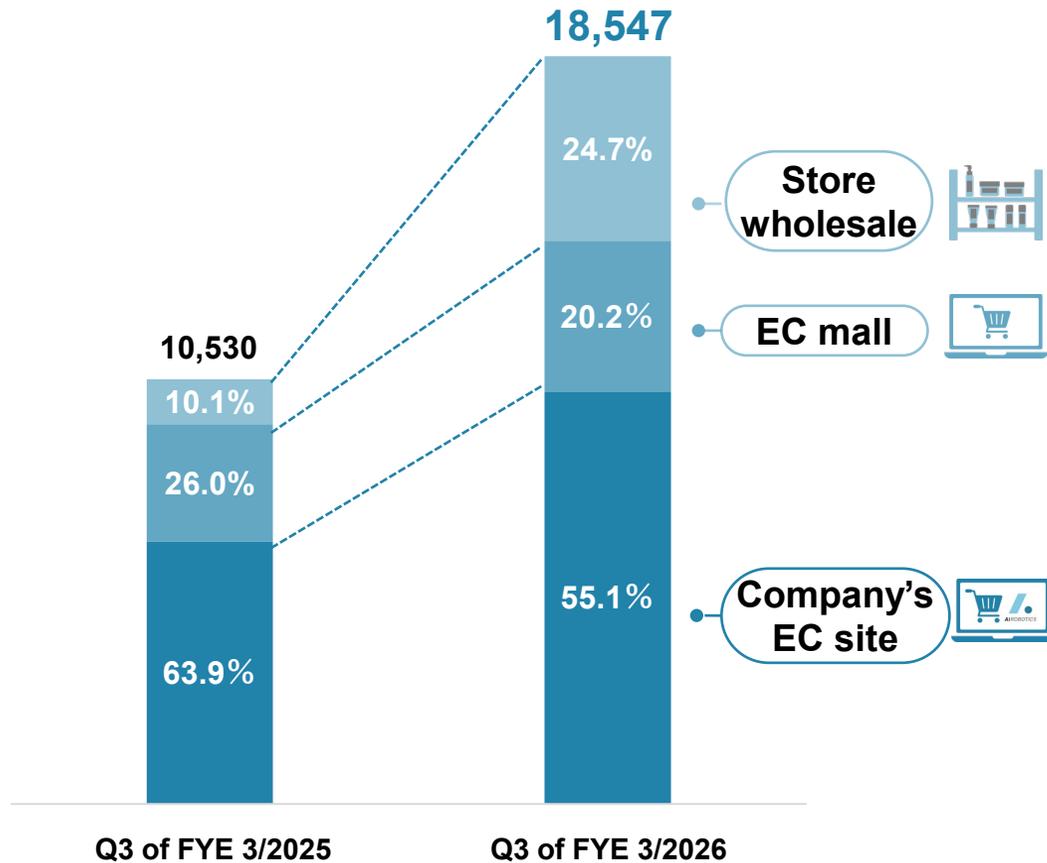
*1: Effect of investment for launching "Brighte"

*2: Result of advertising investment to strengthen new customer acquisition for Yunth and promotional investment in SHOWER DRYER.

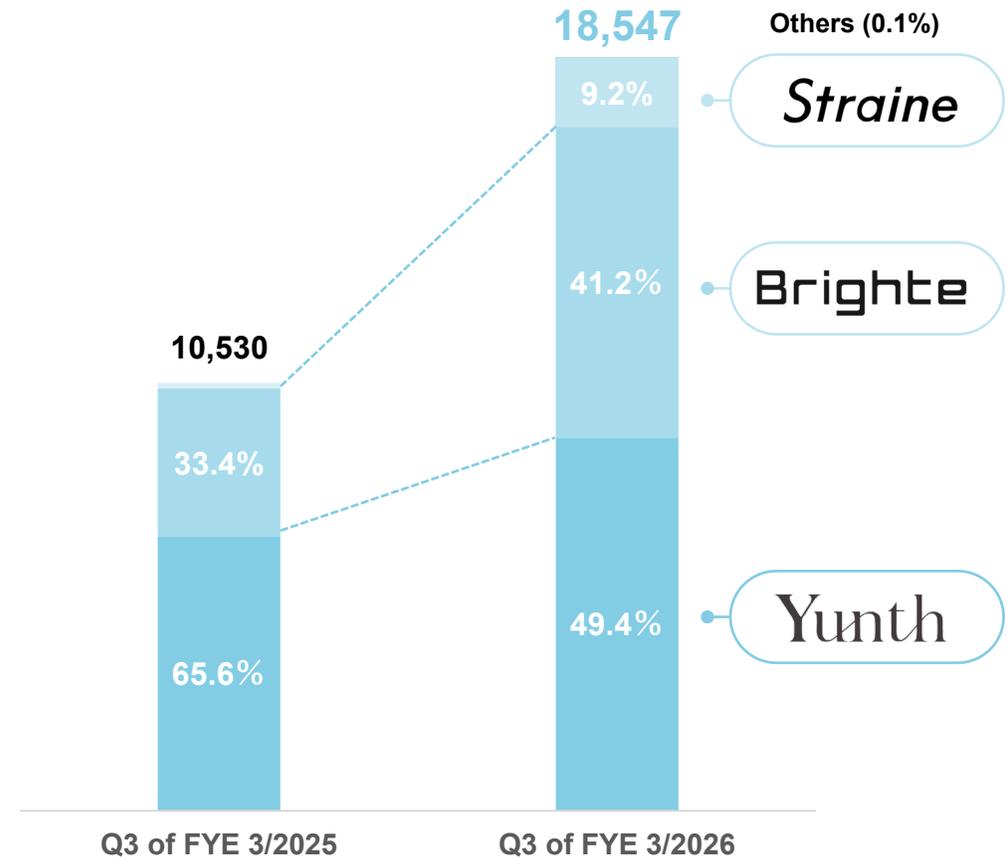
*3: Mainly the result of promotional investment in Straine.

For all brands, in-store purchases increased, and store wholesale sales performed well.
 New products and new brands are steadily expanding.

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



Sales composition by brand (Unit: Millions of yen)



Implemented large pop-up events and launched character designs and new color variations.
In-store sales growth is further accelerating as a result of attracting new purchasing segments.

 3 major factors for the in-store sales growth



- Installed a large-scale BTS V visual at @cosme TOKYO.
- Held a Yynth pop-up store.



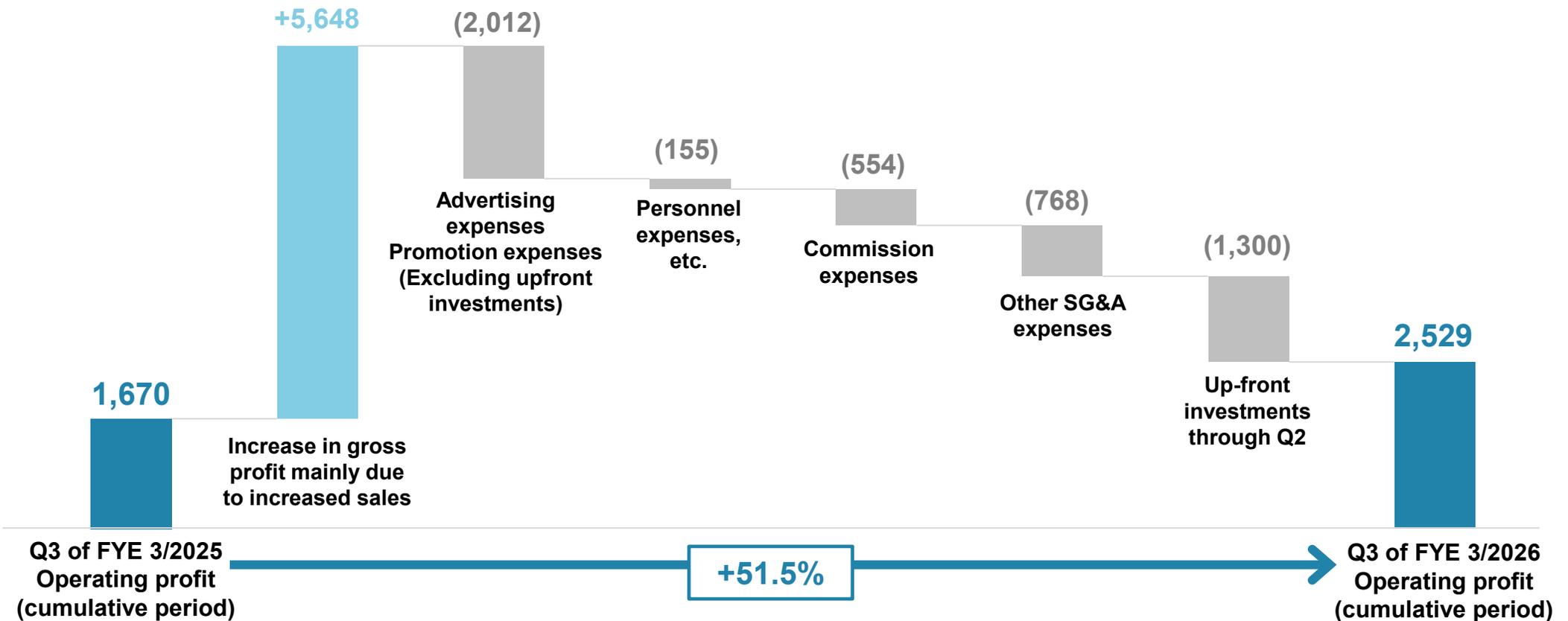
- Launched new color variations for Brighte's popular products.
- Response was strong, and the product went on backorder immediately after launch.



- Utilization of collaboration with renowned IP, such as Straine releasing a special design tied to Disney Animation's latest film, "Zootopia 2."

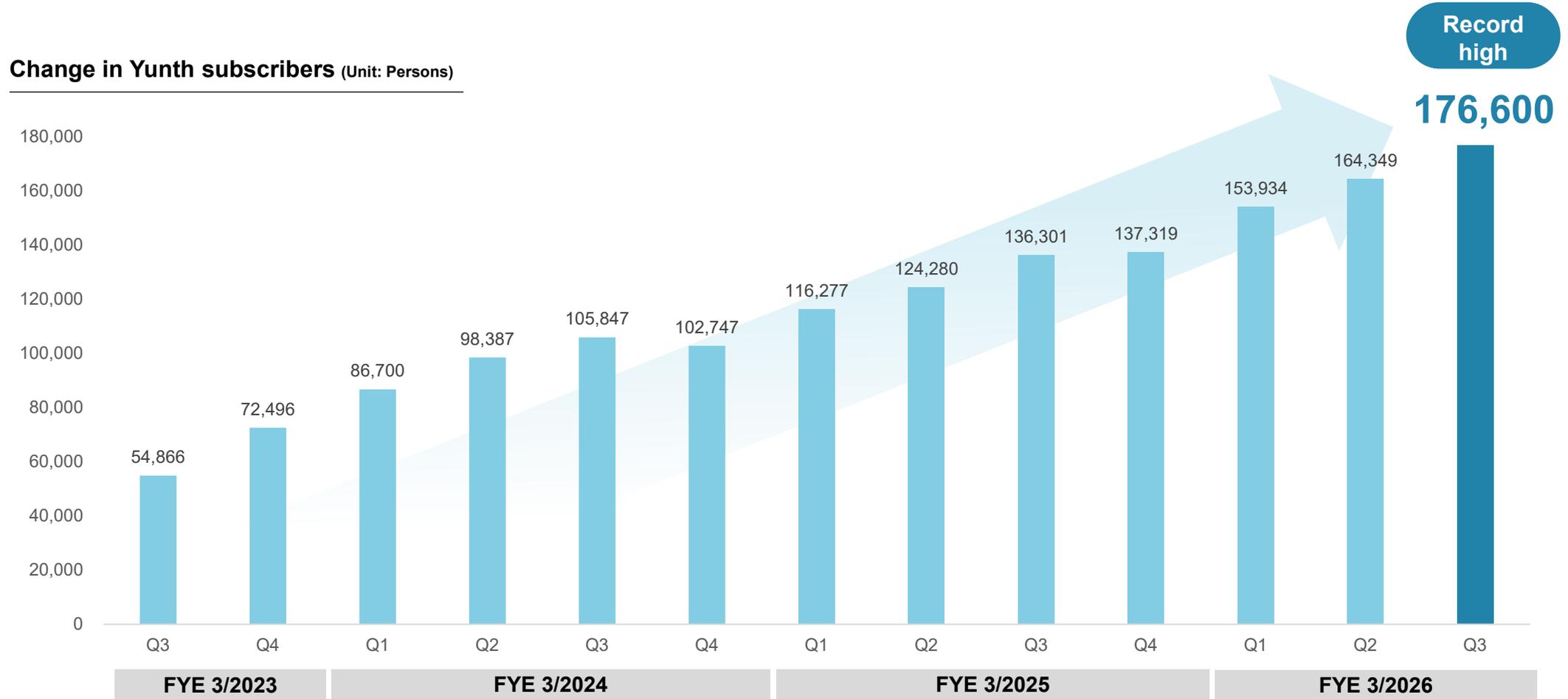
Net sales grew steadily, and cumulative operating profit increased 51.5% year on year to ¥2,529 million. In Q4, we plan to restrain costs to deliver 2x growth in both net sales and operating profit for the full year.

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



**With the brand ambassador, regular subscribers continued to grow steadily.
We achieved our KPI for regular subscribers on our owned EC site as planned.**

Change in Yunth subscribers (Unit: Persons)



* Members who have selected the subscription course. Figures shown are as of the end of each quarter.

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Backed by overwhelming support from users of Rakuten Ichiba, one of Japan’s largest e-commerce sites, Yunth’s “Pure VC Whitening Serum” earned “Hall of Fame” status in Rakuten Best Cosmetic 2025.



What is the “Hall of Fame”

- 1** Rakuten’s **highest** official accolade
Only a handful of products among the Best Cosmetics receive it.
- 2** Based on the number of times it was **actually chosen**
Based on real user **purchasing behavior**—not ads or impressions.
- 3** Proof that the product has become a **market staple**
Establishes a brand position that **continues to be chosen**.

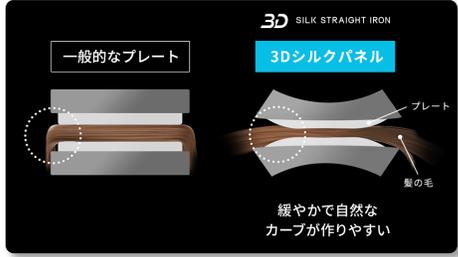
Launched “3D SILK STRAIGHT IRON (3D Silk Straight Iron).”

On launch day, it ranked No. 1 in Rakuten’s Home Appliances category and achieved four No. 1 rankings.



Point 1

The 3D silk panel prevents hair damage while recreating dimension, roundness, and shine.



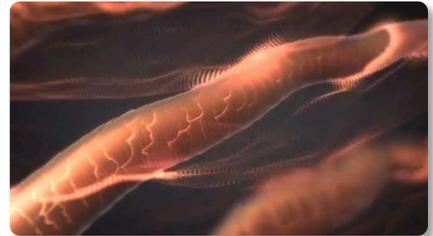
Point 2

Silk-coated plates reduce friction by about one-third*1 and reduce color fading by about 58%*2.



Point 3

With Nobel Prize-winning material graphene*3 and dual ions, it tames waves and frizz for smoother, more manageable hair.



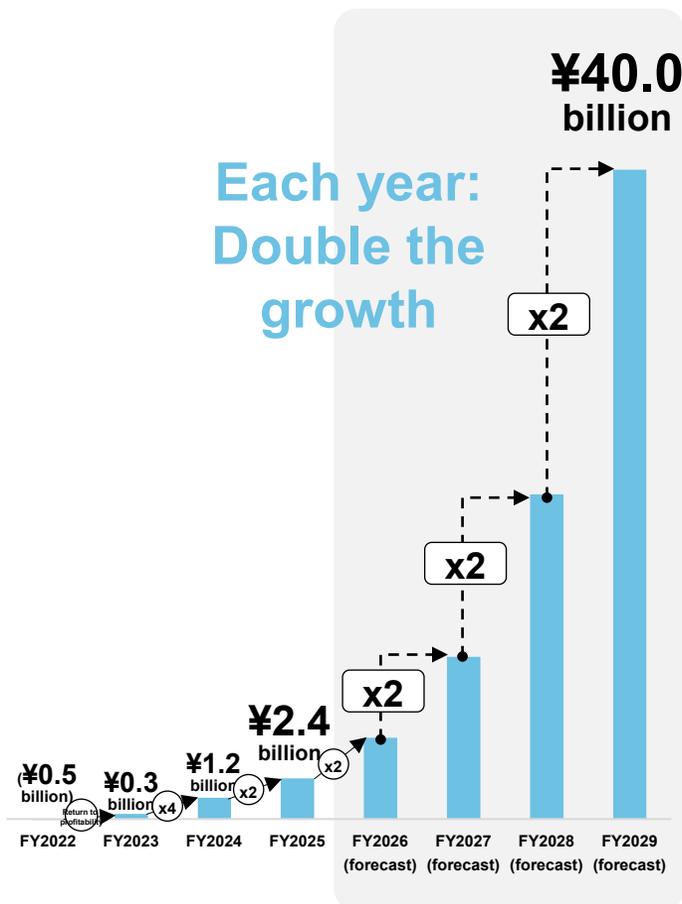
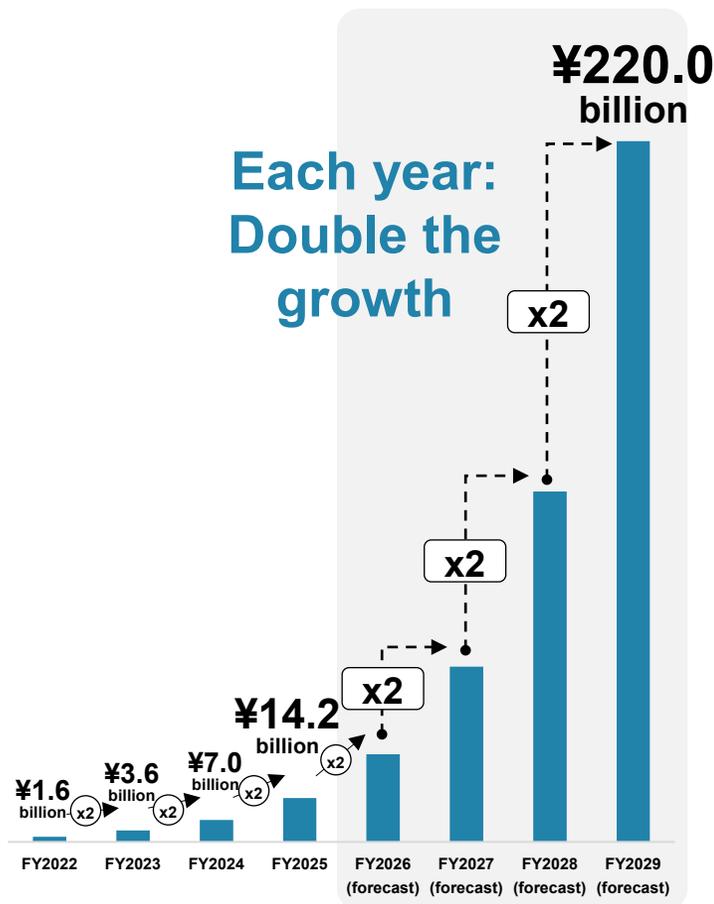
*1: Measured in-house. Comparison with a non-equipped model (no dual ions, no silk coating). Results after 40 passes at an iron temperature of 140°C. Results may vary depending on the usage environment (temperature, humidity, etc.) and individual differences. *2: Measured in-house. Compared to before use. Measured hair friction force after 300 passes with the iron. Measured results vary depending on the usage environment (temperature, humidity, etc.) and individual differences. *3: In research on the method of isolating graphene.

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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 and operating profit of ¥40.0 billion for the fiscal year ending March 31, 2029, and a market capitalization of ¥1 trillion.

Change in net sales (plan)

Change in operating profit (plan)



	FYE 3/2025 (results)	FYE 3/2029 (plan)
Net sales	¥14.2 billion	¥220.0 billion
Operating profit	¥2.4 billion	¥40.0 billion
Profit attributable to owners of parent	¥1.7 billion	¥28.0 billion
	×	×
PER	About 30 times	About 35 times
Market capitalization	About ¥50.0 billion	About ¥1 trillion

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.

M&A strategy

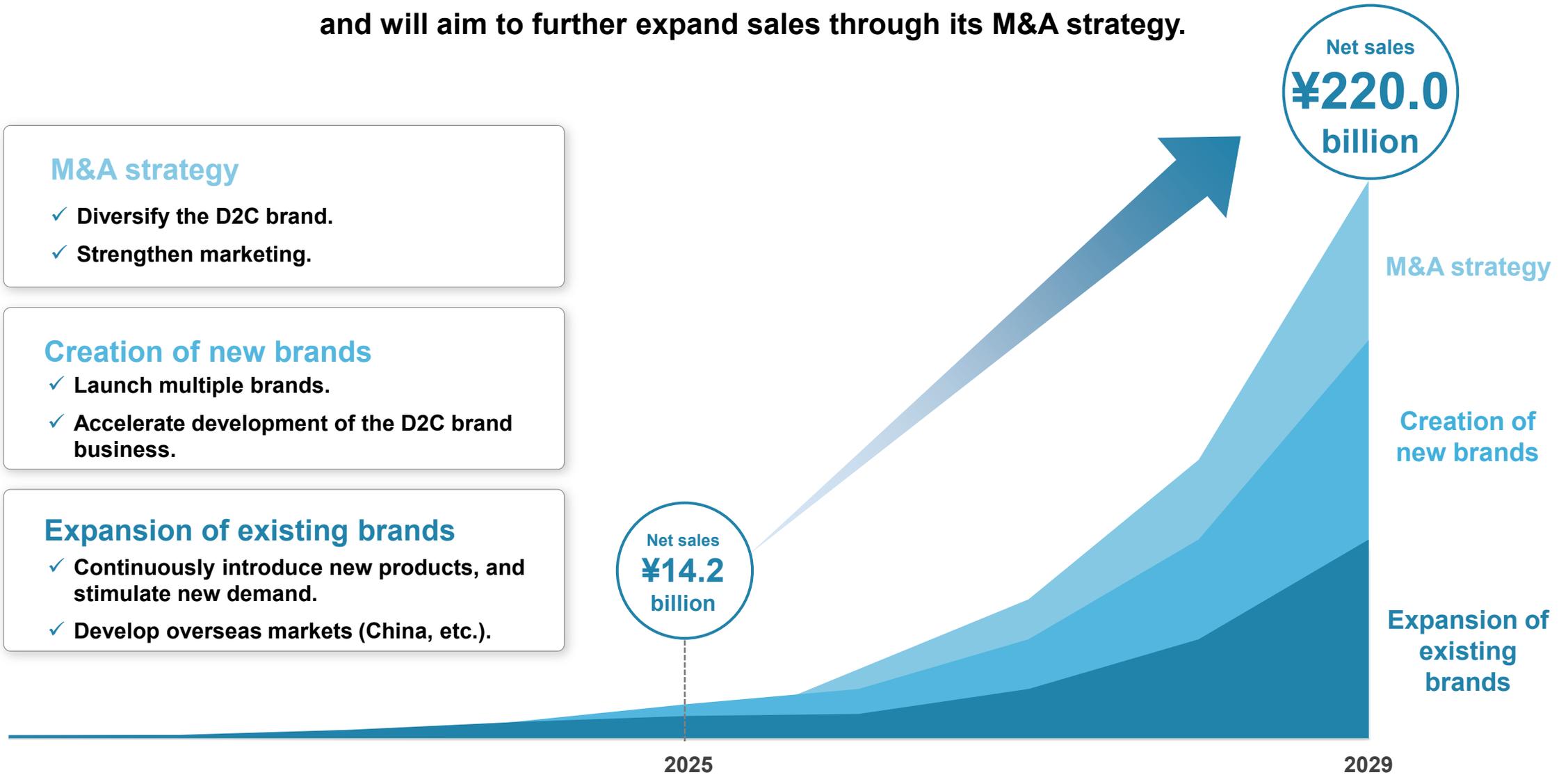
- ✓ Diversify the D2C brand.
- ✓ Strengthen marketing.

Creation of new brands

- ✓ Launch multiple brands.
- ✓ Accelerate development of the D2C brand business.

Expansion of existing brands

- ✓ Continuously introduce new products, and stimulate new demand.
- ✓ Develop overseas markets (China, etc.).



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

Expand the brand portfolio through brand diversification.



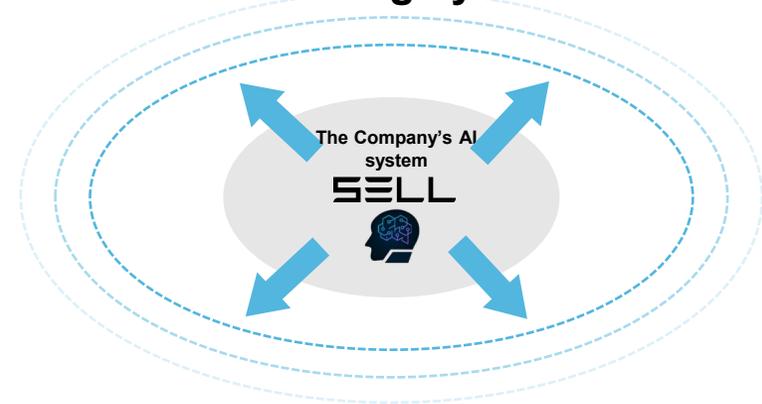
Target

- Achieve net sales at ¥4.0 billion 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

Further strengthen the accuracy and effectiveness of the Company's core marketing system.



Target

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

Expand the brand experience that caters to each customer through store and EC site integration.
 Proceed with strengthening SKU expansion and brand recognition, and optimize all channels
 by growing real store sales.

1

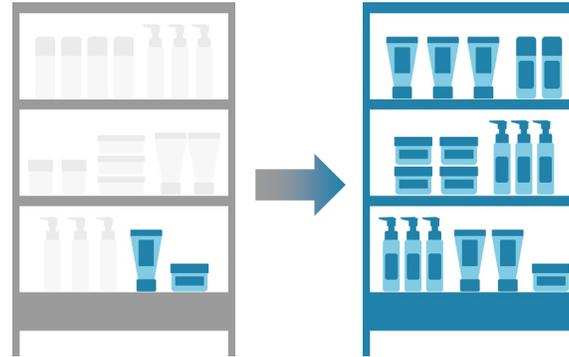
Expand domestic and overseas markets starting with improving brand recognition



Increasing brand presence will promote store adoption and customer expansion in Japan and overseas.

2

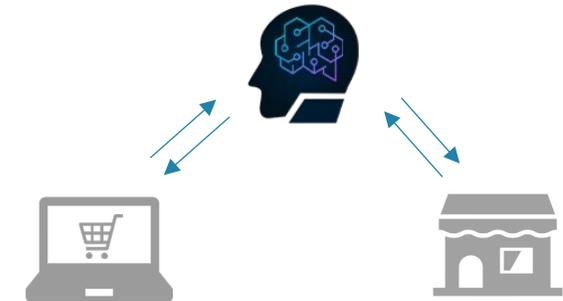
Increase sales per store by expanding SKU



Expand shelf space by adding SKU, and raise the level of sales per store.

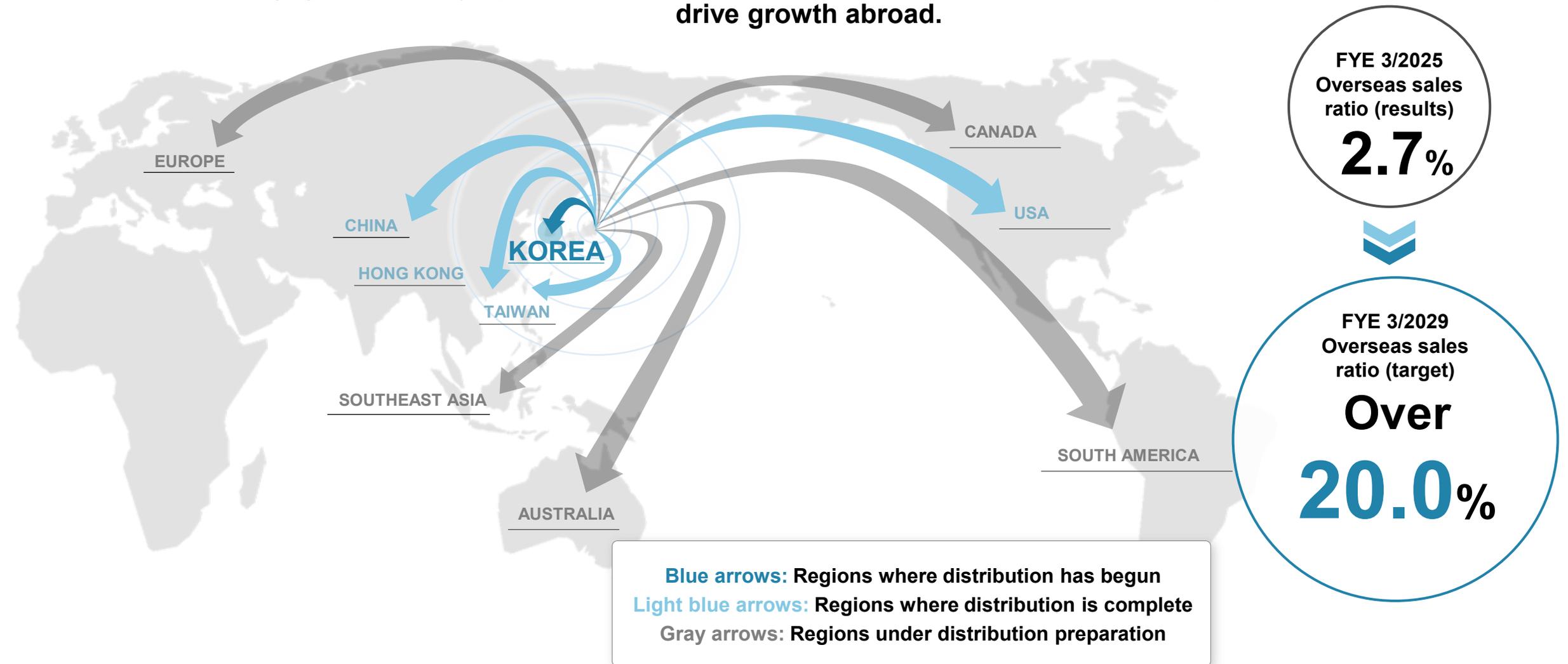
3

EC site and store data coordination to optimize marketing
SELL



Achieve data-driven sales promotions based on customer and purchase data.

Following the U.S., China, Taiwan, and Hong Kong, we have newly begun distribution in South Korea. We will engage KOLs (key opinion leaders) and run social media ads overseas to expand awareness and drive growth abroad.



FYE 3/2025
Overseas sales
ratio (results)
2.7%



FYE 3/2029
Overseas sales
ratio (target)
**Over
20.0%**

Use “SELL” to enable product deployment at a speed of around 4 times faster than usual.
 Release new products in succession to the market using “co-creation development” that enables us to immediately respond to trends.

Comparison of periods from market research to product launch



Market research

Search trends from SNS and purchase data / demand forecasting

Product launch

Supply optimization / Sales promotion automation

Test sales

Advertising efficiency optimization / price optimization

SELL



Product planning

Idea generation / concept design

Package development

Design generation / impression evaluation and optimization

- Through the in-house AI system “SELL,” market data, development, manufacturing, and sales, all are linked together in real time.
- “Co-creation development” that enables us to immediately respond to trends originating from SNS.
- All processes are synchronized by AI and simultaneously advanced from planning to deployment, thus reducing the product cycle.

This fiscal year, we launched a total of 15 new products; including new colors and renewed products, we have launched more than 20 items in nine months.

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

Skincare brand

Yunth



Beauty appliance brand

Brighte



Hair care brand

Straine



Products launched this fiscal year



Liposomal Pure Vitamin C

Multi Square Sheet Mask



Fusion Cleansing



3D SILK STRAIGHT IRON



ELEKI COMB



SCALP CLAY CLEANSING



V LIFT MASK



SCALP SERUM



MIST SERUM

etc.



STRAIGHT SHAMPOO

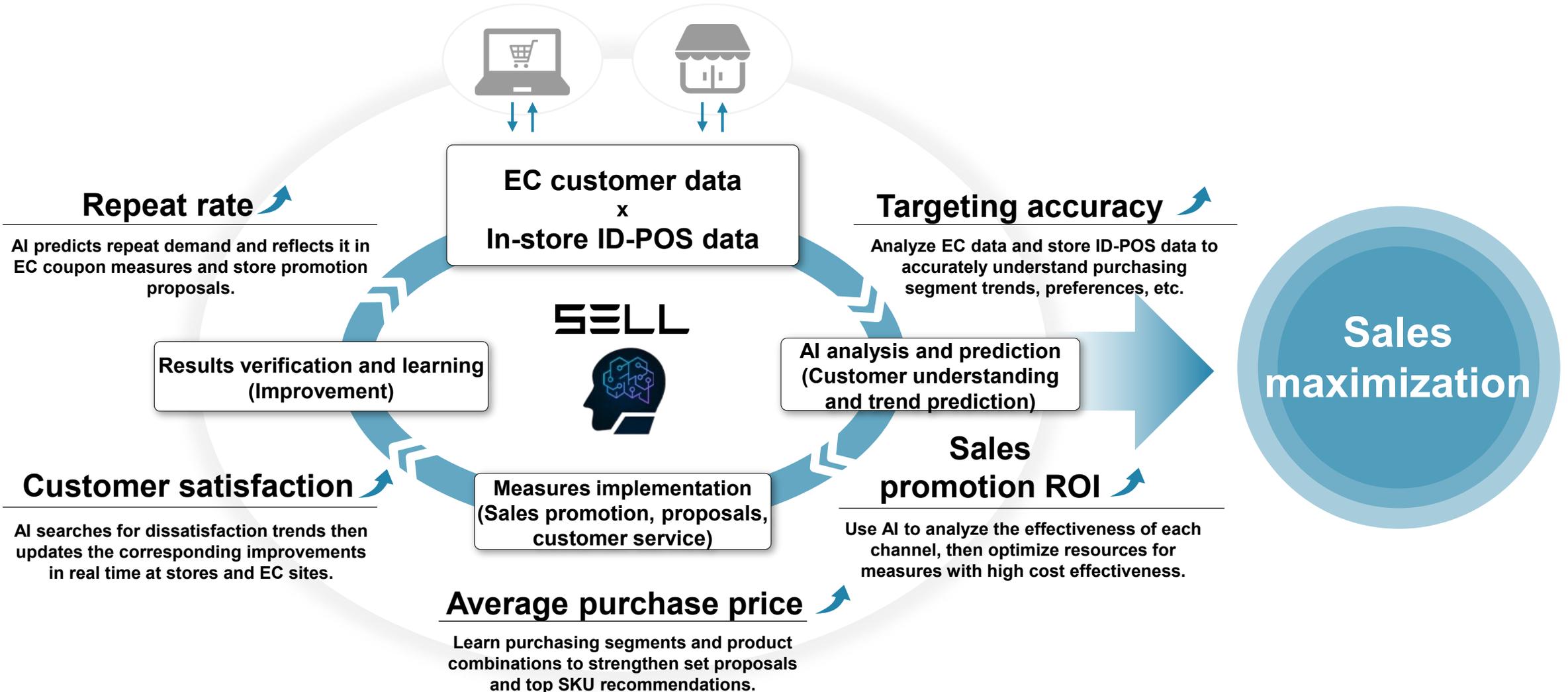


STRAIGHT TREATMENT



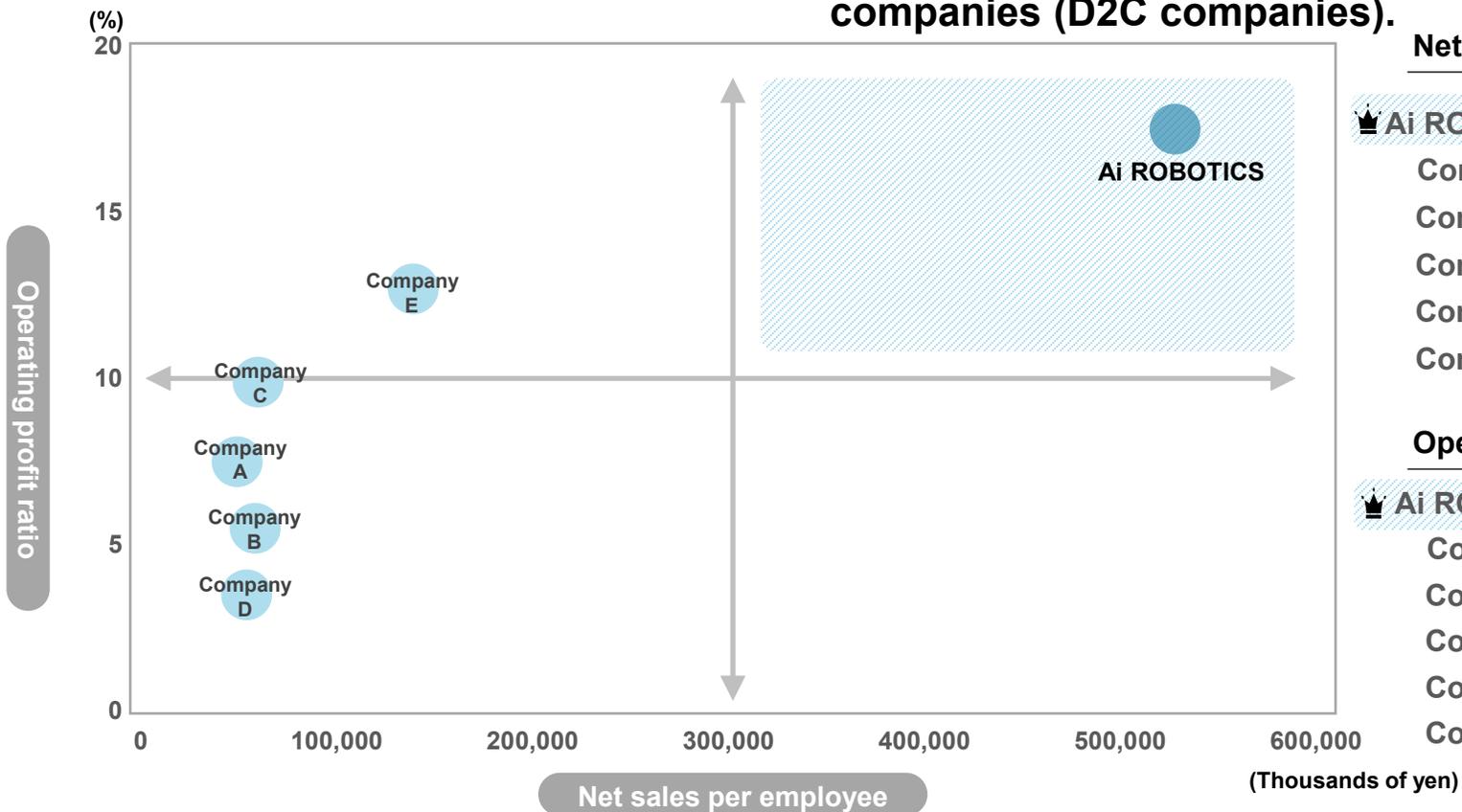
STRAIGHT HAIR OIL

Link EC data and store ID-POS data with SELL, and maximize sales by leveraging the analyzed customer segments and purchasing trends.

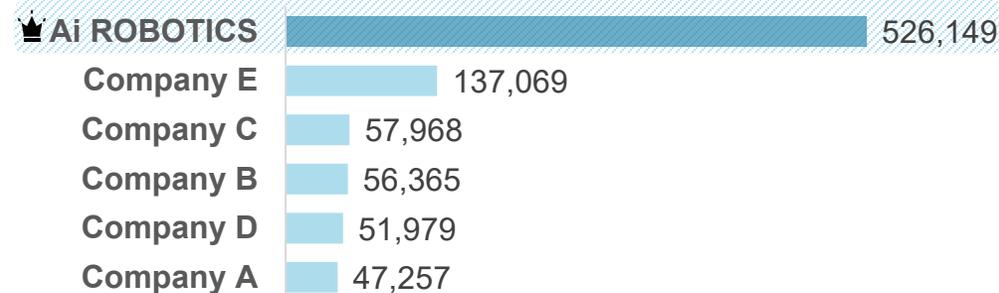


We will streamline core operations such as marketing activities through the effective use of an in-house AI system called “SELL.”

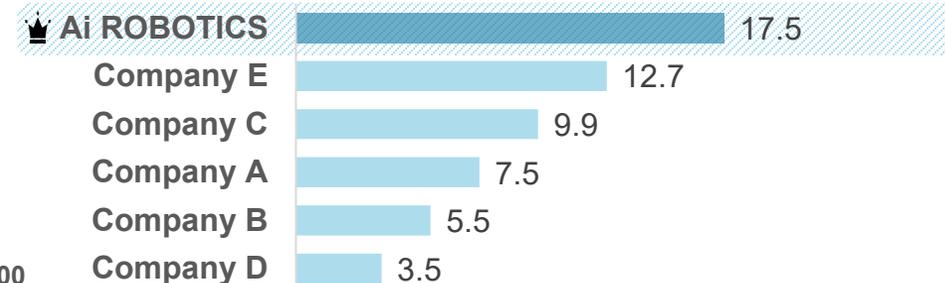
The Company has achieved high net sales per employee and operating profit ratio among cosmetics related companies (D2C companies).



Net sales per employee (Unit: Thousands of yen)



Operating profit ratio (Unit: %)



Basis for selecting cosmetics related companies (D2C companies): The Company used its own analysis to select competing companies from listed cosmetics related companies (D2C companies). From this group of companies, companies with a net 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), 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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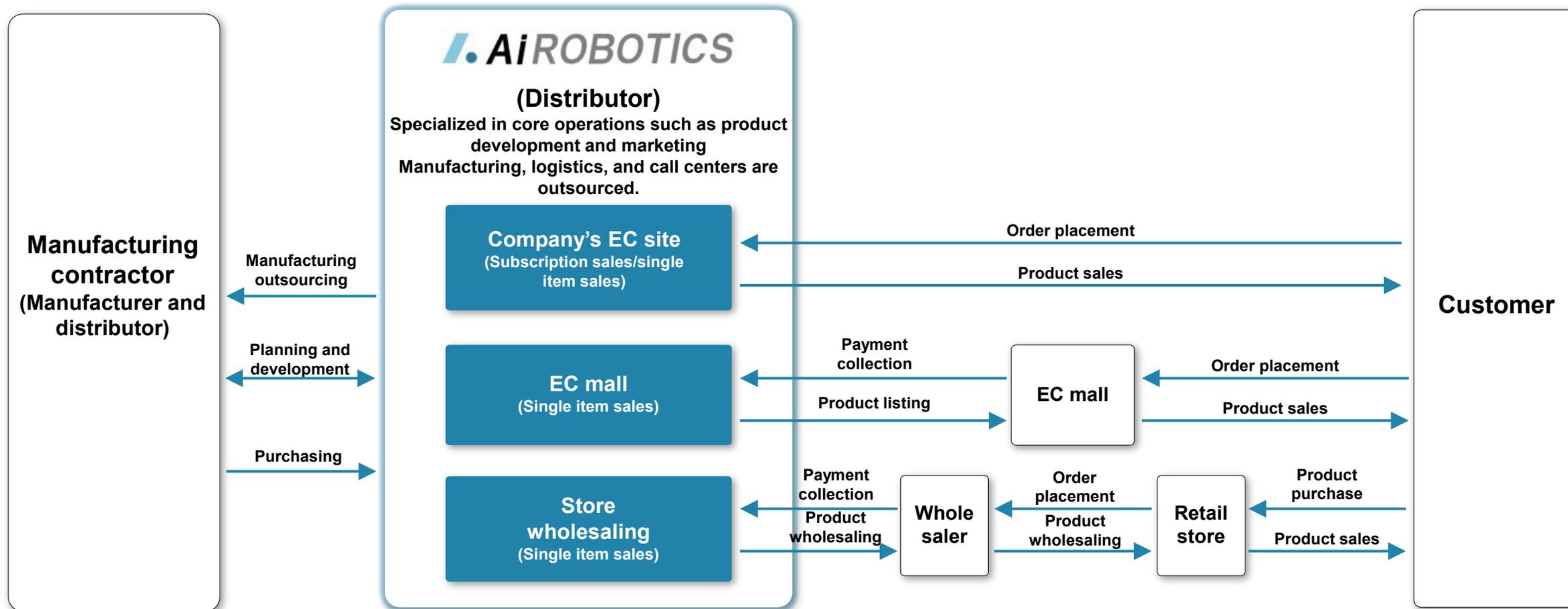
The Company name “Ai ROBOTICS” derives from the Company’s use of automated operations using the “SELL” AI system which is equipped with AI and RPA (Robotic Process Automation).

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.	¥1,689,940 thousand (including legal capital surplus)
Number of employees	35 (as of December 31, 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.

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