August 14, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (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 financial results briefing: Yes

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

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

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share	Diluted earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen	Yen
Three months ended June 30, 2026	11,075	–	(531)	–	(737)	–	(495)	–	(7.63)	–
June 30, 2025	–	–	–	–	–	–	–	–	–	–

(Note) Comprehensive income
For the three months ended June 30, 2026 ¥(494) million (-%)
For the three months ended June 30, 2025 ¥ – millions of yen (-%)

		Adjusted EBITDA			Adjusted profit attributable to owners of parent		Adjusted earnings per share	Diluted adjusted earnings per share
		Millions of yen	%		Millions of yen	%	Yen	Yen
Three months ended June 30, 2026		113	–		109	–	1.68	1.67
June 30, 2025		–	–		–	–	–	–

(Notes) 1. Since the Company began preparing quarterly consolidated financial statements starting with the three months ended June 30, 2026, figures for the three months ended June 30, 2025 and year-over-year percentage changes for that quarter, as well as year-over-year percentage changes for the three months ended June 30, 2026, are not presented.
2. Adjusted EBITDA is calculated by adding back depreciation, amortization of goodwill, etc. associated with M&A, and expenses related to M&A to operating profit.
3. Adjusted profit attributable to owners of parent is calculated by adding back amortization of goodwill, etc. associated with M&A and expenses related to M&A to profit attributable to owners of parent.
4. Expenses related to M&A = financial advisory fees + due diligence expenses
5. Adjusted earnings per share is calculated by dividing adjusted profit attributable to owners of parent by the average number of shares outstanding during the period.
6. Diluted adjusted earnings per share is calculated by dividing adjusted profit attributable to owners of parent by the number of shares reflecting the dilution resulting from the exercise of rights pertaining to dilutive shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of June 30, 2026	48,184	5,601	11.6
March 31, 2026	–	–	–

Reference: Equity
As of June 30, 2026: 5,600 millions of yen
As of March 31, 2026: – millions of yen

(Note) Since the Company began preparing quarterly consolidated financial statements starting with the three months ended June 30, 2026, figures for the fiscal year ended March 31, 2026 are not presented.

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, 2026	–	0.00	–	0.00	0.00
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		0.00	–	0.00	0.00

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

3. Consolidated financial results forecast 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		Adjusted EBITDA		Adjusted profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Full year	56,000 to 60,000	– –	7,500 to 10,000	– –	9,500 to 12,000	– –	5,900 to 7,400	– –

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

2. Since the Company began preparing quarterly consolidated financial statements starting with the three months ended June 30, 2026, year-over-year percentage changes are not presented.

3. On April 1, 2026, the Company acquired all shares of BJC Co., Ltd. and made it a wholly owned subsidiary. Accordingly, for the current fiscal year, the Company has decided to disclose earnings forecast figures for adjusted metrics that adjust for the impact of one-time expenses related to the M&A and the impact of amortization of goodwill and other items.

· Operating profit: Provisional figure assuming amortization of goodwill, etc. associated with M&A of 1,500 million yen

· Adjusted EBITDA = operating profit + depreciation + amortization of goodwill, etc. associated with M&A + expenses related to M&A

· Adjusted profit = profit attributable to owners of parent + amortization of goodwill, etc. associated with M&A + expenses related to M&A

· Expenses related to M&A = financial advisory fees + due diligence expenses

* Notes

(1) Significant changes in the scope of consolidation during the consolidated quarter under review: Yes

Newly included: Four companies (Company names): BJC Co., Ltd., CHARIS＆Co., BEEK Co., Ltd., and CHARIS Korea Corporation; Excluded: 0 companies (Company names): —

For details, see the “2. Quarterly consolidated financial statements and major notes (3) Notes to quarterly consolidated financial statements (Notes regarding changes in the scope of consolidation or the scope of application of the equity method)” on page 7 of the attached materials.

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

For details, see the “2. Quarterly consolidated financial statements and major notes (3) Notes to quarterly consolidated financial statements (Notes on accounting treatments specific to the preparation of quarterly consolidated financial statements)” on page 7 of the attached materials.

(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 June 30, 2026	64,999,000 shares	As of March 31, 2026	64,900,000 shares
(ii) Number of treasury shares at the end of the period	As of June 30, 2026	124 shares	As of March 31, 2026	124 shares
(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)	Three months ended June 30, 2026	64,948,887 shares	Three months ended June 30, 2025	58,389,950 shares

* Review of attached quarterly consolidated 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 consolidated earnings forecasts” on page 2 of the attached materials.

○ Table of Contents of Attached Materials

1. Overview of operating results, etc.

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

Since the Company began preparing quarterly consolidated financial statements starting with the three months ended June 30, 2026, a comparative analysis has not been conducted with the same period of the previous fiscal year or the end of the previous fiscal year.

During the three months ended June 30, 2026, while the Japanese economy saw an improvement in income levels due to wage increases, real wages have remained stagnant due to persistently high resource and energy prices and rising inflation resulting from the prolonged weakening of the yen. As a result of this situation, domestic consumer sentiment has been subdued; however, inbound demand at drugstores, variety stores, and other retail outlets continues to remain firm at a high level.

Under these circumstances, during the three months ended June 30, 2026, we added the Pure PDRN Serum, which contains the sought-after ingredient polydeoxyribonucleotide (PDRN), to the lineup of our popular serum series under our main skincare brand Yunth. We also launched a new facial mask formulated with ingredients from the serum series. We also launched a new facial mask formulated with ingredients from the serum series. Meanwhile, face masks have become a hit product, ranking among the top sellers at drugstores and online retailers shortly after their release.

We have continued to strengthen sales of the Brighte beauty appliance brand at consumer electronics retailers. In online sales, ELEKI LIFT continues to rank highly on the Qoo10 and Rakuten platforms.

In the Straine hair care brand, we have expanded its lineup with two new lines, BASIC and SOFT, allowing consumers to choose the products that best suit their individual hair types. We continue to grow as a brand that is even more attuned to people’s hair care concerns.

As a result of these developments, net sales for the three months ended June 30, 2026 were 11,075,819 thousand yen, operating loss was 531,403 thousand yen, ordinary loss was 737,672 thousand yen, and loss attributable to owners of parent was 495,839 thousand yen.

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

(Assets)

Total assets as of June 30, 2026 were 48,184,372 thousand yen. The main components of this were cash and deposits of 7,287,358 thousand yen, accounts receivable - trade of 5,175,875 thousand yen, merchandise and supplies of 9,728,351 thousand yen, and goodwill of 21,273,546 thousand yen.

(Liabilities)

Total liabilities as of June 30, 2026 were 42,583,275 thousand yen. The main components of this were accounts payable - other of 2,492,895 thousand yen and interest-bearing liabilities of 38,823,710 thousand yen.

(Net assets)

Total net assets as of June 30, 2026 were 5,601,096 thousand yen. The main component of this was retained earnings of 3,840,805 thousand yen.

(3) Explanation of forecasting information such as consolidated earnings forecasts

There are no changes to the consolidated earnings forecasts for the fiscal year ending March 31, 2027, which were disclosed on May 13, 2026. If any revisions are necessary in the future, we will disclose them promptly.

2. Quarterly consolidated financial statements and major notes

(1) Quarterly consolidated balance sheet

(Unit: Thousands of yen)

	As of June 30, 2026
Assets	
Current assets	
Cash and deposits	7,287,358
Accounts receivable - trade	5,175,875
Allowance for doubtful accounts	(2,813)
Accounts receivable - trade, net	5,173,061
Merchandise	8,875,824
Supplies	852,526
Income taxes refund receivable	329,658
Other	2,737,604
Total current assets	25,256,034
Non-current assets	
Property, plant and equipment	
Buildings and structures	648,589
Accumulated depreciation and impairment	(159,435)
Buildings and structures, net	489,153
Tools, furniture and fixtures	290,873
Accumulated depreciation and impairment	(129,647)
Tools, furniture and fixtures, net	161,225
Vehicles	11,999
Accumulated depreciation and impairment	(3,779)
Vehicles, net	8,219
Lump sum depreciable assets	12,553
Land	59,600
Leased assets	37,539
Accumulated depreciation and impairment	(19,747)
Leased assets, net	17,792
Other	483
Total property, plant and equipment	749,027
Intangible assets	
Goodwill	21,273,546
Other	65,792
Total intangible assets	21,339,338
Investments and other assets	
Lease and guarantee deposits	247,557
Deferred tax assets	553,190
Other	36,257
Total investments and other assets	837,006
Total non-current assets	22,925,372
Deferred assets	
Bond issuance costs	2,965
Total deferred assets	2,965
Total assets	48,184,372

(Unit: Thousands of yen)

	As of June 30, 2026
Liabilities	
Current liabilities	
Accounts payable - trade	911,331
Short-term borrowings	34,577,058
Current portion of bonds payable	280,000
Current portion of long-term borrowings	941,859
Accounts payable - other	2,492,895
Lease liabilities	7,704
Contract liabilities	6,536
Provision for bonuses	19,382
Provision for point card certificates	510
Provision for loss on litigation	8,099
Other	301,161
Total current liabilities	39,546,539
Non-current liabilities	
Long-term borrowings	3,024,793
Lease liabilities	11,943
Total non-current liabilities	3,036,736
Total liabilities	42,583,275
Net assets	
Shareholders’ equity	
Share capital	880,364
Capital surplus	877,364
Retained earnings	3,840,805
Treasury shares	(150)
Total shareholders’ equity	5,598,383
Accumulated other comprehensive income	
Foreign currency translation adjustment account	(459)
Deferred gains or losses on hedges	2,225
Total accumulated other comprehensive income	1,766
Share acquisition rights	946
Total net assets	5,601,096
Total liabilities and net assets	48,184,372

(2) Quarterly consolidated statement of income and quarterly consolidated statement of comprehensive income

(Quarterly consolidated statement of income)

(Unit: Thousands of yen)

	Three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)
Net sales	11,075,819
Cost of sales	4,084,261
Gross profit	6,991,557
Selling, general and administrative expenses	7,522,961
Operating profit (loss)	(531,403)
Non-operating income	
Interest income	158
Miscellaneous income	198
Total non-operating income	357
Non-operating expenses	
Interest expenses	171,557
Financing fees	24,836
Other	10,231
Total non-operating expenses	206,626
Ordinary profit (loss)	(737,672)
Extraordinary income	
Gain on sale of non-current assets	29
Total extraordinary income	29
Extraordinary losses	
Loss on retirement of non-current assets	3,522
Total extraordinary losses	3,522
Profit (loss) before taxes and other adjustments	(741,165)
Total income taxes	(245,325)
Profit (loss)	(495,839)
Profit (loss) attributable to owners of parent	(495,839)

(Quarterly consolidated statement of comprehensive income)

(Unit: Thousands of yen)

	Three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)
Profit (loss)	(495,839)
Other comprehensive income	
Foreign currency translation adjustment account	(459)
Deferred gains or losses on hedges	2,225
Total other comprehensive income	1,766
Comprehensive income	(494,073)
(Breakdown)	
Comprehensive income attributable to owners of parent	(494,073)

(3) Notes to quarterly consolidated financial statements

(Notes regarding changes in the scope of consolidation or the scope of application of the equity method)

(Significant changes in the scope of consolidation)

During the three months ended June 30, 2026, the Company acquired all shares of BJC Co., Ltd.; accordingly, BJC Co., Ltd. and its subsidiaries, CHARIS & Co., Ltd., BEEK Co., Ltd., and CHARIS Korea Corporation, have been included in the scope of consolidation.

(Notes on additional information)

(Significant accounting policies underlying the preparation of the quarterly consolidated financial statements)

The Company began preparing quarterly consolidated financial statements starting with the three months ended June 30, 2026. The significant accounting policies underlying the preparation of the quarterly consolidated financial statements are as follows.

1. Matters concerning the scope of consolidation

Number of consolidated subsidiaries: 4

Names of consolidated subsidiaries: BJC Co., Ltd.
CHARIS & Co., Ltd.
BEEK Co., Ltd.
CHARIS Korea Corporation

2. Matters concerning the fiscal years of consolidated subsidiaries, etc.

The consolidated subsidiaries whose fiscal year-end differs from the consolidated fiscal year-end are as follows.

Company name	Fiscal year-end
BJC Co., Ltd.	October 31*
CHARIS & Co., Ltd.	October 31*
BEEK Co., Ltd.	October 31*
CHARIS Korea Corporation	December 31*

* In preparing the quarterly consolidated financial statements, financial statements have been used based on the interim closing of accounts conducted on June 30.

(Notes on accounting treatments specific to the preparation of quarterly consolidated 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 consolidated fiscal year including the first quarter, and multiplying such estimated effective tax rate by the profit before income taxes.

(Notes to segment information, etc.)

The Group has a single segment, the Brand business, and so a description has been omitted.

In addition, effective from the three months ended June 30, 2026, in conjunction with the inclusion of BJC Co., Ltd., CHARIS & Co., Ltd., BEEK Co., Ltd., and CHARIS Korea Corporation in the scope of consolidation, the Group changed the name of the segment previously presented as the D2C brand business to the Brand business.

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

Not applicable.

(Notes to going concern assumptions)

Not applicable.

(Notes on quarterly consolidated statement of cash flows)

The quarterly consolidated statement of cash flows for the three months ended June 30, 2026 has not been prepared.

Depreciation (including amortization of intangible assets other than goodwill, long-term prepaid expenses, and others) and amortization of goodwill for the three months ended June 30, 2026 is as follows:

	First three months of the current fiscal year (from April 1, 2026 to June 30, 2026)
Depreciation	45,886 thousand yen
Amortization of goodwill	360,568