Financial Results Briefing Materials

for the Three Months Ended June 30, 2026

Ai ROBOTICS INC.
August 2026
Securities code: 247A

- **Financial summary**
- Topics
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Financial summary

- Net sales totaled ¥11,075 million, up 146.1% YoY, driven by the expansion of store wholesale.
- Continued structural transformation resulted in an operating loss of ¥531 million.
- Structural transformation was completed as originally planned, with a June single-month operating profit of ¥987 million.

Business progress

- Store wholesale sales were approx. 8x the year-earlier level, with their share of net sales rising from 14.8% to approx. 50%.
- The number of stores handling the products continues to increase steadily, with substantial room remaining for expansion across major domestic channels.
- PMI measures proved effective, and EC mall sales of BJC in June were 2.66x the level in April of 2026.

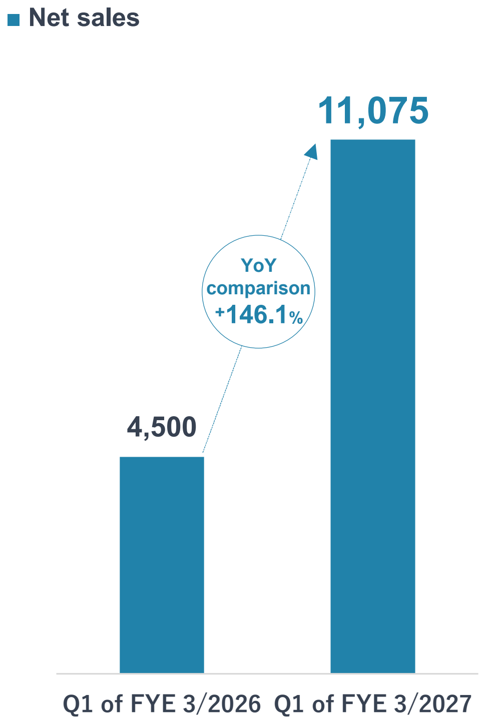
Topics

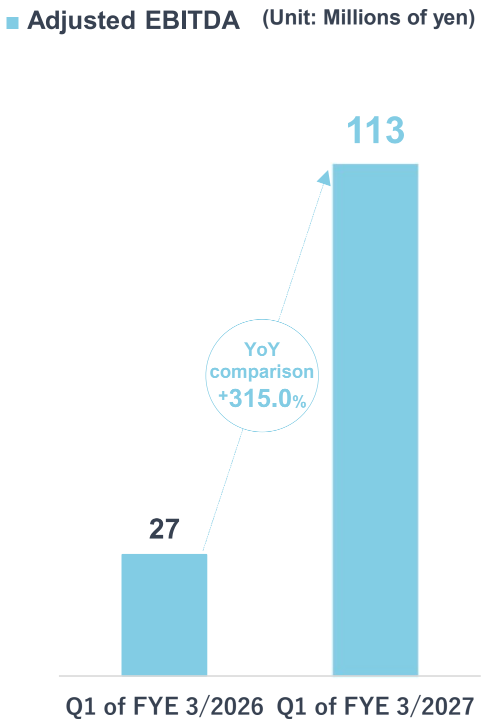
- Launched the “Yunth” Cushion Foundation, which is off to a strong start.
- “Deep Boost," Yunth's first infusion-type beauty device, goes on advance release on August 24.

AI ROBOTICS

Net sales grew significantly by 146.1% YoY, while the SG&A ratio improved by 8.8 points
An operating loss of ¥531 million was recorded due to transition period costs, while adjusted EBITDA remained positive

Results for the cumulative period (Unit: Millions of yen)	Q1 of FYE 3/2026 (Non-consolidated)	Q1 of FYE 3/2027 (Consolidated)	YoY comparison
Net sales	4,500	11,075	+146.1%
Gross profit	3,468	6,991	+101.6%
Gross profit margin	77.1%	63.1%	(14.0 points)
SG&A expenses	3,450	7,522	+118.0%
SG&A expense ratio	76.7%	67.9%	(8.8 points)
Operating profit (loss)	18	(531)	–
Operating profit ratio	0.4%	–	–
Ordinary profit (loss)*1	0.6	(737)	–
Profit (loss)	0.4	(495)	–
Adjusted indicators			
Adjusted EBITDA*2	27	113	+315.0%
Adjusted EBITDA margin	0.6%	1.0%	+0.4 points
Adjusted profit*3	0.4	109	–





*1: Ordinary profit (loss) is operating profit (loss) adjusted for non-operating profit. The negative difference of ¥206 million from operating profit (loss) was mainly due to interest expenses and financing fees associated with M&A financing.
*2: Operating profit (loss) + depreciation + amortization of goodwill, etc. associated with M&A + expenses related to M&A
*3: Profit (loss) attributable to owners of parent + amortization of goodwill, etc. associated with M&A + expenses related to M&A

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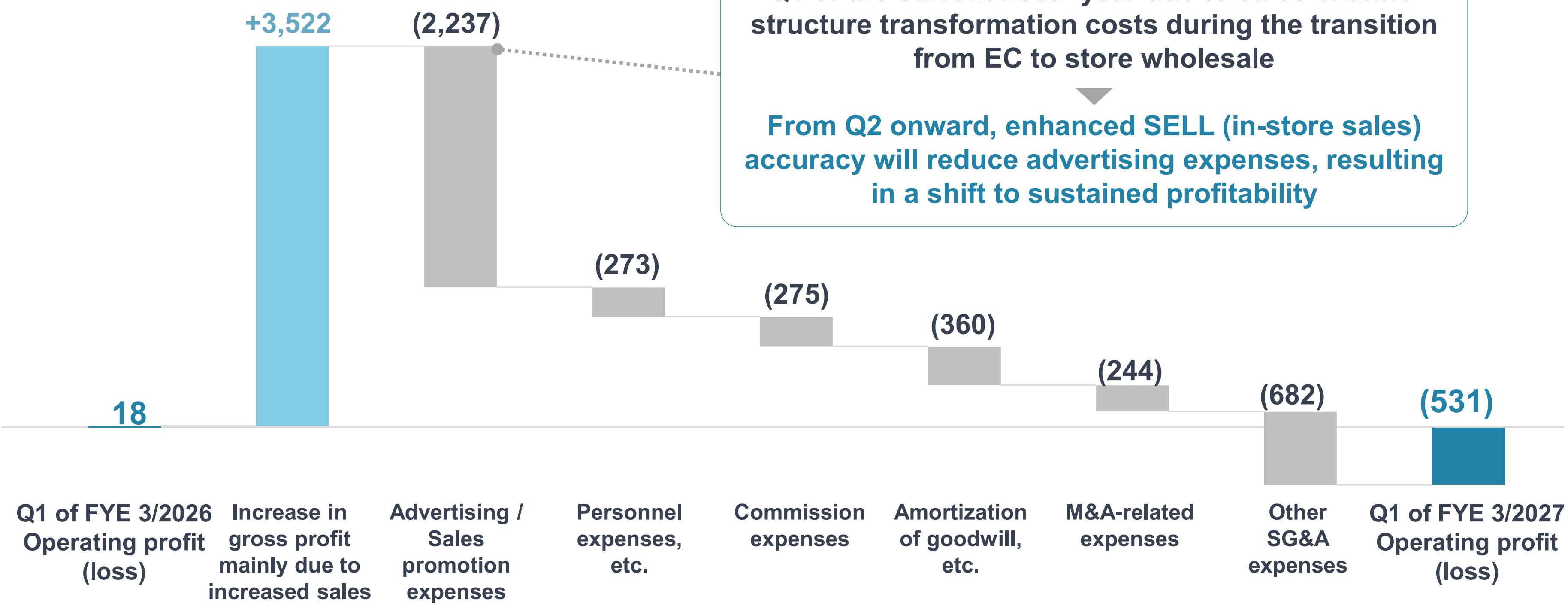
Gross profit increased by ¥3,522 million due to growth in net sales, but operating profit declined due to costs incurred in transforming the sales channel structure.

Going forward, the advertising expense ratio is expected to decline as SELL's marketing accuracy improves.

Analysis of Changes To Operating Profit (Loss) (Unit: Millions of yen)



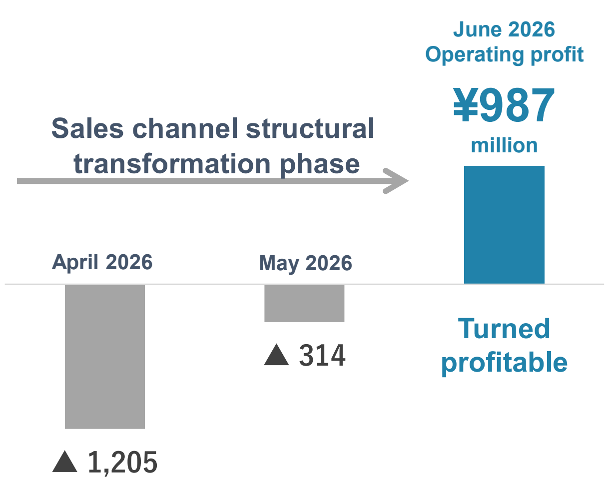
Increase from Q4 of the previous fiscal year through Q1 of the current fiscal year due to sales channel structure transformation costs during the transition from EC to store wholesale

From Q2 onward, enhanced SELL (in-store sales) accuracy will reduce advertising expenses, resulting in a shift to sustained profitability

The Q1 operating loss was primarily attributable to upfront costs associated with the sales channel transformation, while operating profit (loss) turned positive on a monthly basis in June.

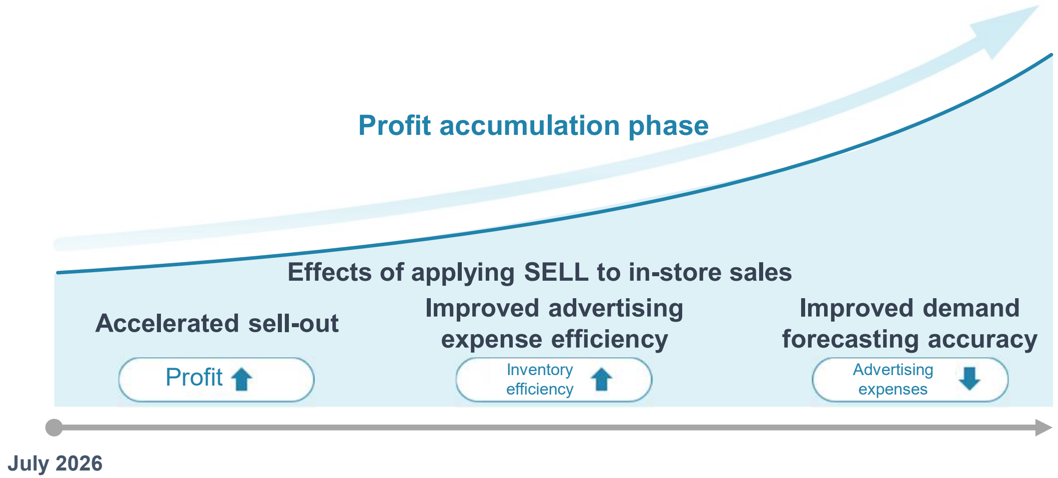
Driving improved profitability by applying SELL to in-store sales marketing

EC-to-store wholesale transition period (FYE 3/2027 Q1 and earlier)



Investments associated with the sales channel structural transformation were completed in Q1 of FYE 3/2027

Store wholesale model (from FYE 3/2027 Q2 onward)



From Q2 onward, transitioning to the store wholesale model's underlying earnings structure

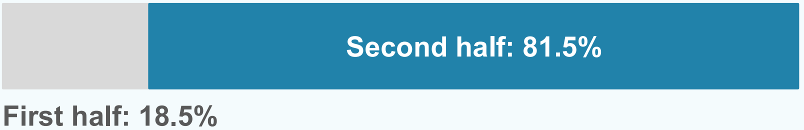
Securing continuous profit through improved SG&A efficiency and BJC's profit contribution

The Q1 operating loss of ¥531 million was primarily attributable to upfront costs associated with the sales channel transformation.

The operating profit plan is weighted toward the second half, as in the previous fiscal year.

Breakdown of previous fiscal year (FYE 3/2026) results by half

The second half also accounted for 81.5% of operating profit in the previous fiscal year.



	Operating profit (millions of yen)	Composition
Q1	18	0.5%
Q2	683	18.0%
Second half (Q3–Q4)	3,101	81.5%

Information confirmed in Q1

The transition from an EC-centered earnings structure to one centered on store wholesale has been completed, and a framework is now in place to increase profit under the wholesale model as well.

Toward achieving the full-year plan

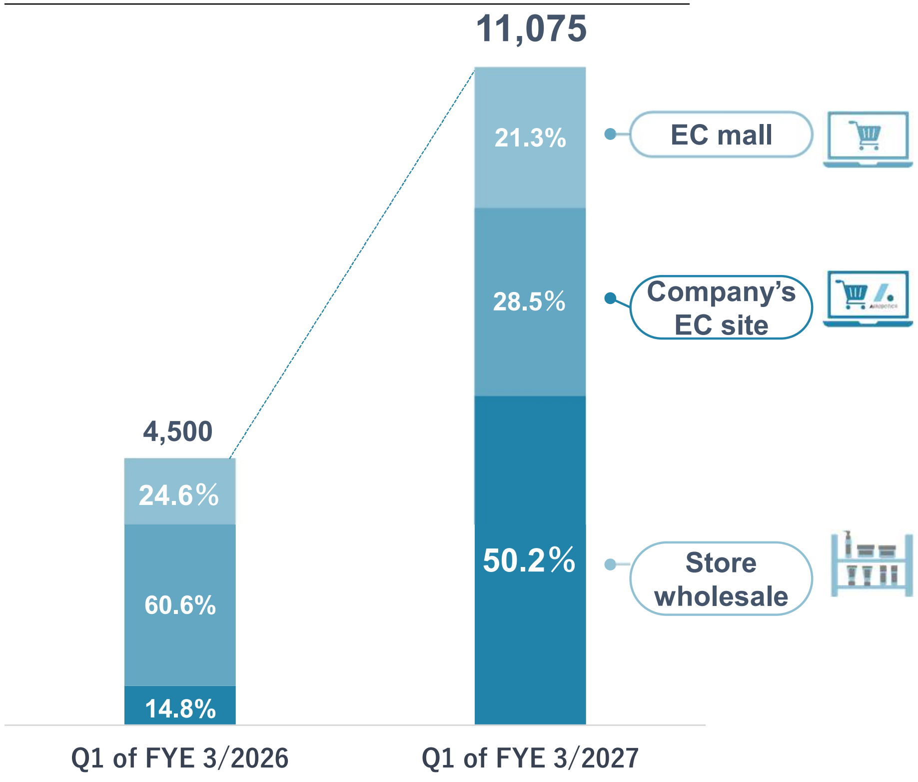
Under the wholesale model, shipments are weighted toward the second half due to shelf resets and sales negotiation cycles.
The Company will continue expanding product distribution and optimizing ad delivery through SELL to build profit in the second half.

Note: The full-year plan is calculated based on the lower end of the consolidated earnings forecast range for the fiscal year ending March 31, 2027, announced on May 13, 2026 (net sales of ¥56,000 million, gross profit of ¥36,000 million, and operating profit of ¥7,500 million). Assumed figures for Q2–Q4 = Full-year plan − Q1 results. These figures do not represent quarterly earnings forecasts.
The prior-year percentages by period are presented on a non-consolidated basis (as percentages of full-year operating profit of ¥3,802 million). The full-year earnings forecast remains unchanged at net sales of ¥56,000–60,000 million and operating profit of ¥7,500–10,000 million.

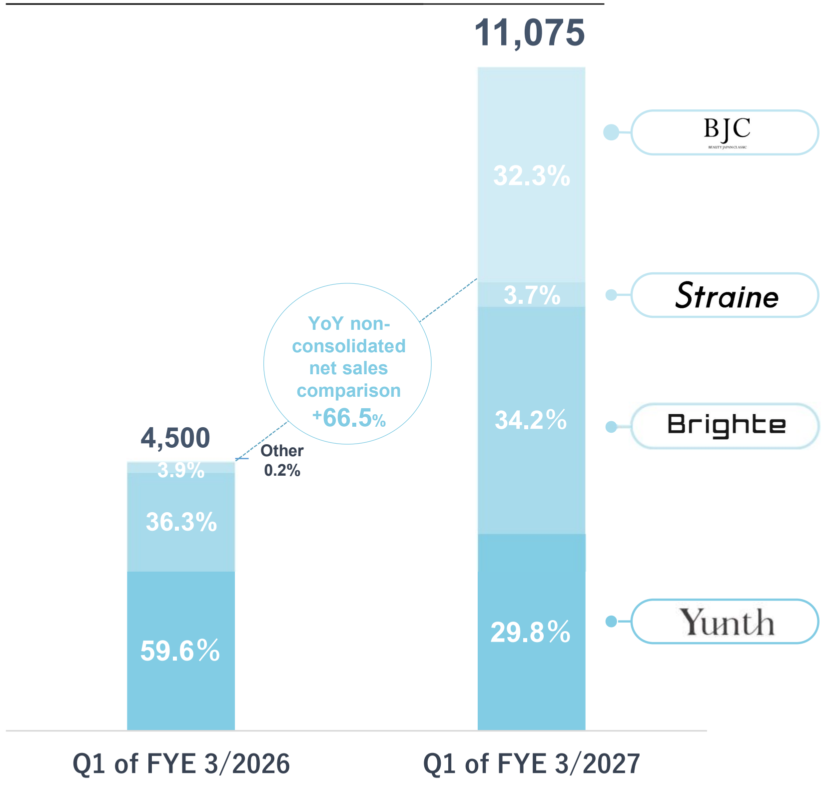
Measures to expand store wholesale sales drove approx. 8x growth in wholesale sales YoY, and wholesale sales now account for half of total net sales

Net sales by brand increased across all brands, and on a non-consolidated sales basis, sales continued to grow rapidly, up 66.5% YoY.

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



Sales composition by brand (Unit: Millions of yen)



The net sales progress rate of 19.8% was in line with the full-year plan, which is weighted toward the second half, with Brighte and BJC driving progress in Q1.

The plan calls for the progress rate to accelerate in the second half, driven by the launch of new Yunth SKUs and Straine's new line gaining traction.

Results by Brand (Unit: Millions of yen)		Q1 of FYE 3/2026	Q1 of FYE 3/2027	YoY comparison	Full-year plan	Progress rate
Yunth	Net sales	2,684	3,295	+22.8%	20,000	16.5%
	Gross profit	2,090	2,244	+7.3%	14,000	16.0%
	Gross profit margin	77.9%	68.1%	(9.8 points)	70.0%	–
Brighte	Net sales	1,633	3,785	+131.7%	15,000	25.2%
	Gross profit	1,274	2,506	+96.7%	9,700	25.8%
	Gross profit margin	78.0%	66.2%	(11.8 points)	64.7%	–
Straine	Net sales	176	408	+131.1%	6,000	6.8%
	Gross profit	97	166	+70.6%	3,700	4.5%
	Gross profit margin	55.2%	40.7%	(14.4 points)	61.7%	–
BJC BEAUTY JAPAN CLASSIC	Net sales	2,677	3,580	+33.7%	15,000	23.9%
	Gross profit	1,415	2,069	+46.3%	8,600	24.1%
	Gross profit margin	52.9%	57.8%	+5.0 points	57.3%	–

Due to the concentration of initial shipments for the new line in Q4 of the previous fiscal year, the net sales progress rate for Q1 came in at 6.8%.

The decline in gross margin reflects the repricing of the initial line and is expected to improve as the new line becomes established as a regular offering.

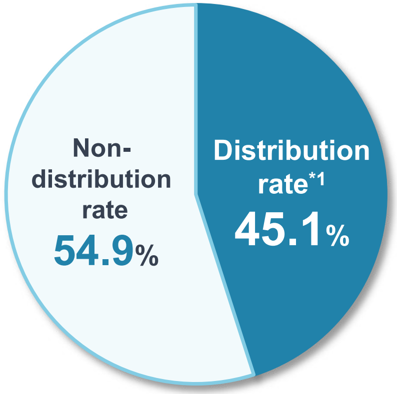
Note: The Q1 FYE 3/2026 figures for BJC represent actual results from before it joined the Group (for reference)

Sell-out continues to grow through an increase in the number of stores handling the products, expanded shelf space, and additional SKUs.

Yunth is now handled in 16,600 stores, with substantial room for further expansion relative to the number of target stores in Japan.

Illustration of wholesale sales growth

Yunth distribution rate



Significant growth opportunity

Driving continued distribution expansion and in-store rollout in markets with substantial untapped distribution potential

Number of stores handling Yunth

Approx. **16,600** stores

Q1 of FYE 3/2026 Approx. 10,300 Stores → Q1 of FYE 3/2027 Approx. 16,600 Stores

Number of target stores in Japan*2

Approx. **36,830** stores

Variety stores	Drugstores	Consumer electronics retailers
3,360 stores	29,700 stores	3,770 stores

Building demand from a foundation that drives in-store sell-out, the Company aims to grow Yunth into a driver of medium-term earnings growth.

*1: Number of stores handling the products in Q1 of FYE 3/2027 / number of target stores in Japan
*2: Total number of variety and cosmetics stores, drugstores, and consumer electronics retailer stores. Sources are as follows:
Total for the top 14 companies in Kenseisha Inc.'s "Ranking by Number of Drugstores (as of June 2026)"
Total for the top 15 companies in Kenseisha Inc.'s "Ranking by Number of Consumer Electronics Retailer Stores (as of June 2026)"
Sum of the top seven companies in Kenseisha Inc.'s "Ranking by Number of Variety and Cosmetics Stores (as of May 2026)" and the top 15 companies in Kenseisha Inc.'s "Ranking by Number of Discount Stores (as of December 31, 2025)"

AiROBOTICS

The Company secured display space at large-format retailers, including consumer electronics and discount stores, to increase sales per store.

Capturing inbound demand is also progressing, leading to greater in-store sell-out and awareness-building overseas.

Yodobashi Camera Ikebukuro Store

Don Quijote Shibuya Store

Securing display space unique to large-format retailers

Dedicated fixtures and endcap displays provide more display space and customer touchpoints than standard shelving.

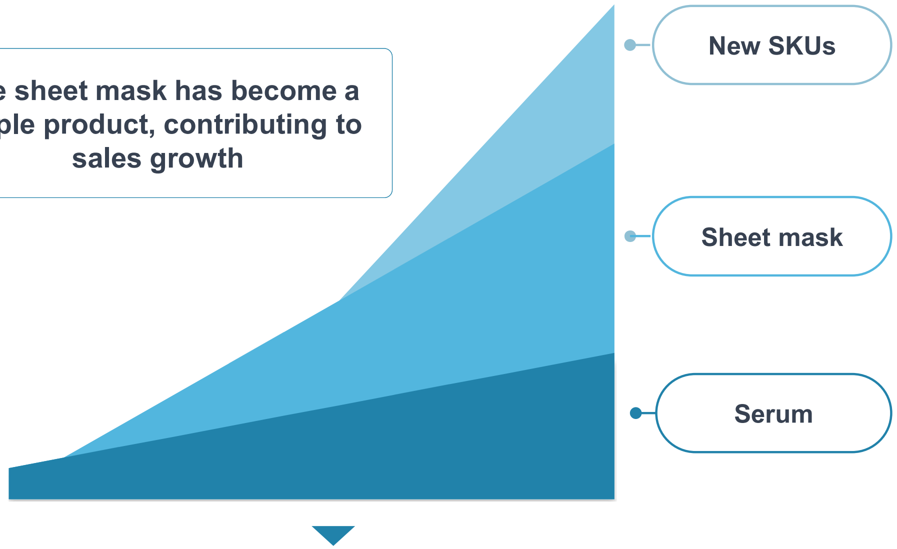
Tax-free sales also expand purchasing opportunities at large-format stores popular with international visitors.

Adding SKUs expands shelf space and encourages cross-selling, increasing average spend per customer.

Products designed to be used alongside rather than as replacements generate incremental store sales without cannibalizing sales of the Company’s own products.

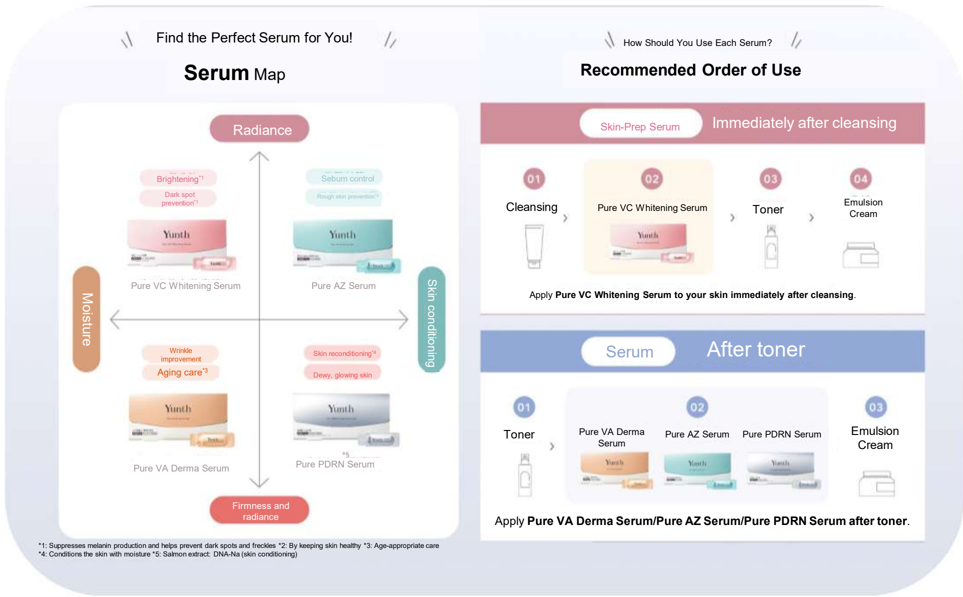
“Yunth” Store Sales Trend Illustration

The sheet mask has become a staple product, contributing to sales growth



Adding SKUs increases average customer spend

A Product Lineup Designed for Use Alongside Rather than Replacement



Preparations are steadily progressing for the rollout of Brighte products at BJC partner salons

The collaboration framework has been established, and product preparations are complete, and product planning and development and pilot introductions are now underway

Current Status

Completed

Framework construction

Established the implementation framework and collaboration scheme with BJC

Completed

Product preparation

Selected the lineup to roll out and prepared supply arrangements

In progress

Product planning and development

Planning and development of salon-exclusive products

In progress

Pilot introduction

Pilot introduction and effectiveness verification at selected salons

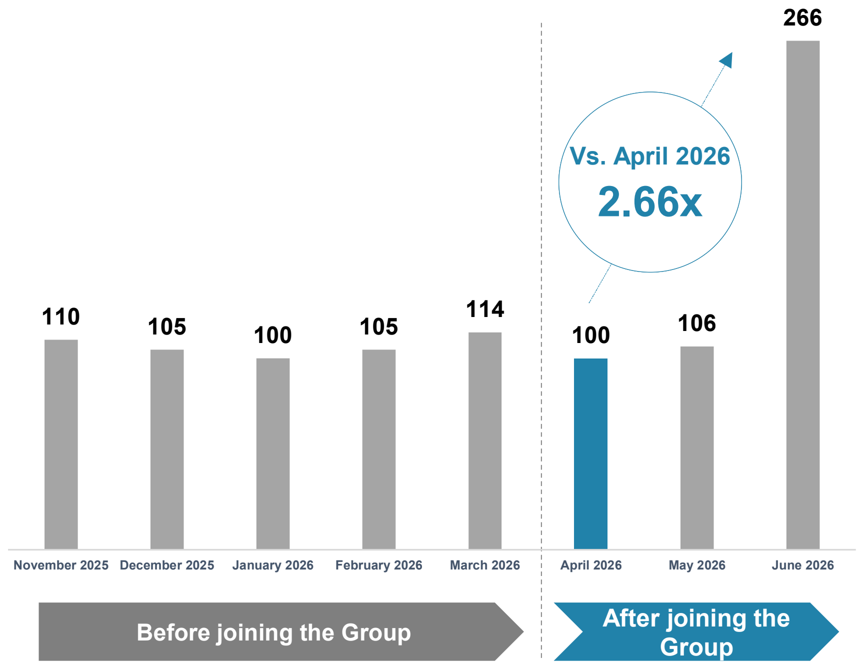
Planned

Full-scale rollout

Expand cross-selling across the entire salon network

PMI initiatives, such as sharing the Company's EC marketing expertise, have proved effective, driving substantial growth in awareness of BJC products in EC malls

Trend in BJC Monthly Net Sales on EC Malls



EC Mall Rankings

soaddicted
Lashaddict®

Rakuten スーパーSALE

Category: #1 Overall: 5th

amazon primeday

All Categories: #2

* Bars are indexed to January 2026 net sales = 100 (actual amounts not disclosed).
* Rakuten rankings refer to daily rankings.

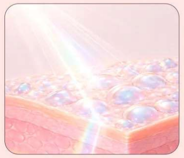
Launch of the “Yunth” Cushion Foundation

A next-generation “chameleon foundation” that adapts to your skin tone while offering brightening, rough skin prevention, and maximum UV protection

Brightening care × Rough care

Formulated with two active ingredients for brightening*1 and rough skin prevention. Its high UV protection shields the skin from ultraviolet rays while delivering skincare benefits even under makeup

Formulated with 83% serum ingredients,*3 such as pure vitamin C.*2 It prevents dryness, locks in moisture, and creates an elegant, shiny finish.



Creates a naturally translucent look with prism pearls

The proprietary prism pearl formula naturally covers uneven skin tone and blends with all skin tones despite its one-shade design.

A uniquely shaped puff that fits easily around intricate areas such as the sides of the nose, eyes, and mouth.

*1: Suppresses melanin production and helps prevent dark spots and freckles. *2: Ascorbic acid (moisturizing). *3: Water, UV-scattering agents, moisturizing ingredients, etc.

Introducing "Deep Boost," the First Infusion-Type Beauty Device from the "Yunth" Skincare Brand

"Take serum deeper."　A beauty device from a skincare brand, designed to deliver serum efficiently

A beauty device specifically designed to deliver beauty ingredients more efficiently to the stratum corneum.

Enhances the benefits of serums and sheet masks to more effectively support daily skincare

Items Recommended for Use Together

Five modes that upgrade your skincare routine

CLEAN
Removes impurities from pores to prepare the skin for better absorption.

BOOST
Supports absorption to bring out the full potential of serums.

LIFT
Warming care creates a firmer, more toned impression.

PLASMA
Conditions the skin for a healthy appearance and less visible pores.

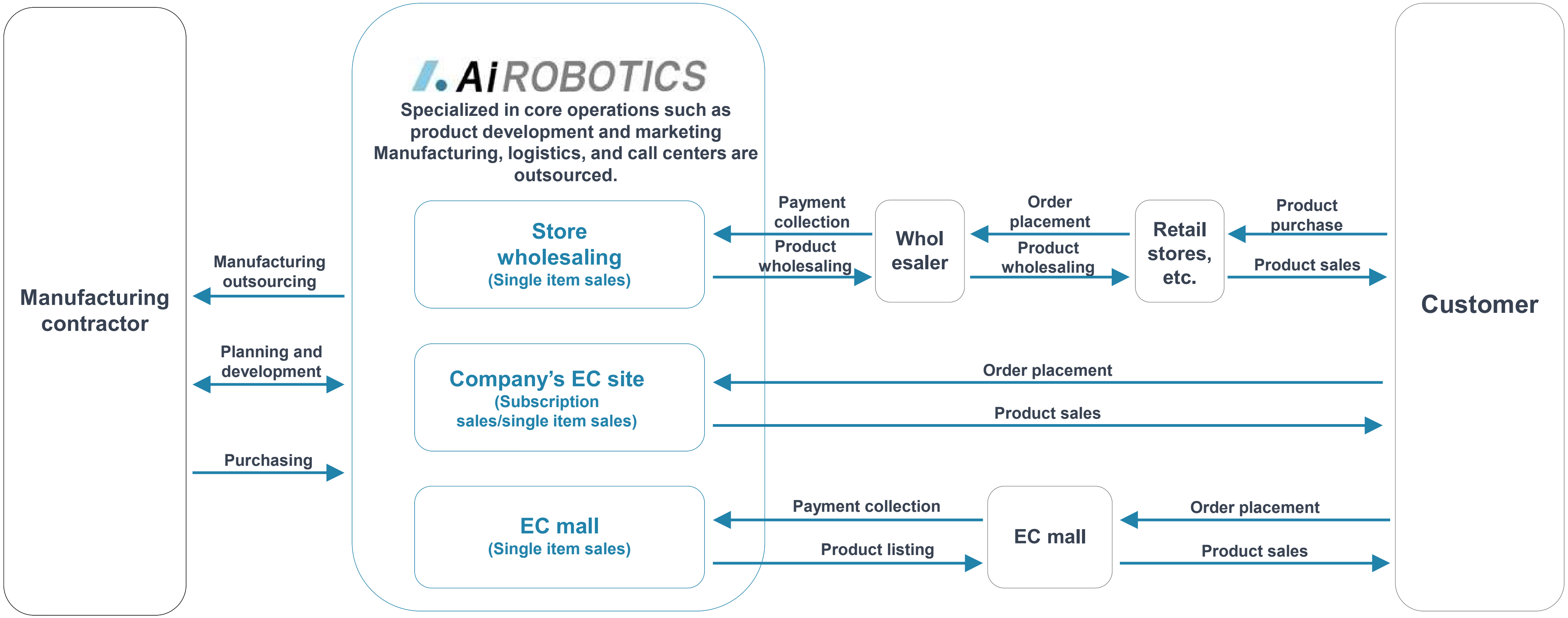
MASK
A dedicated mode that efficiently delivers the beauty ingredients in sheet masks.

- Financial summary
- Topics
- **Appendix**

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.	¥1,712.82 million (including legal capital surplus)
Number of employees	36 (non-consolidated, as of March 31, 2026)
Business description	AI-driven brand development and operation

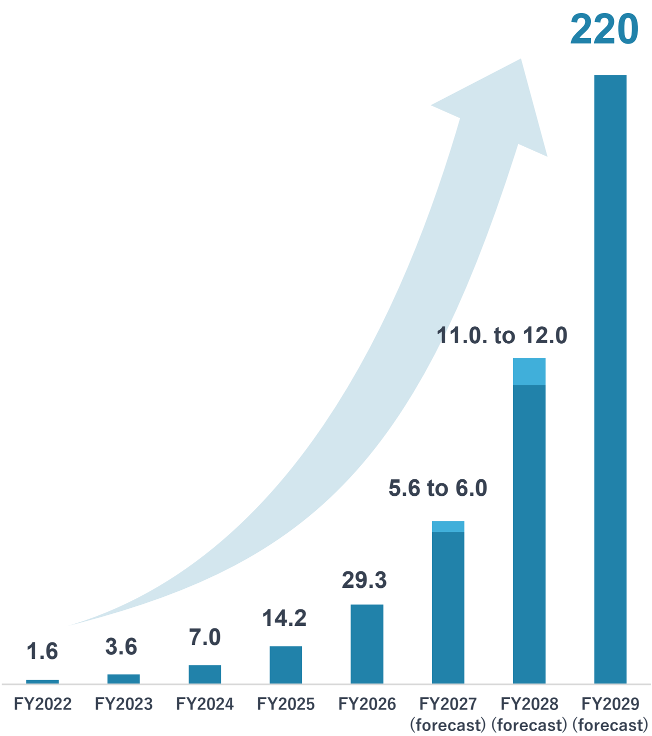
The Company builds an organization specialized in core operations, achieving high productivity and agility while utilizing AI technology.



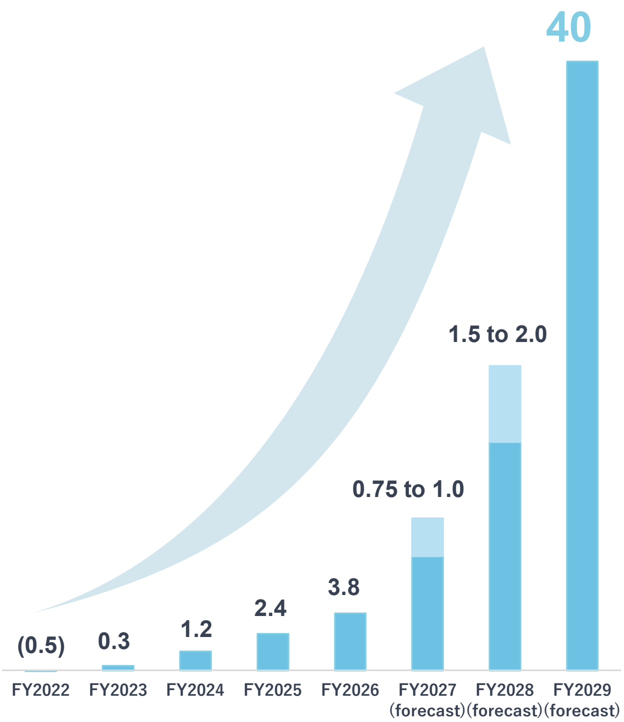
Fabless management Select the most suitable OEM for each product on a case-by-case basis. Ensure a flexible production system that can adapt to changes in the environment by maintaining production capabilities externally.

The Company aims to achieve net sales of ¥220.0 billion and operating profit of ¥40.0 billion in the fiscal year ending March 31, 2029, and a market capitalization of ¥1.0 trillion.

Net sales trend (plan) (Unit: Billions of yen)



Operating profit trend (plan) (Unit: Billions of yen)



	FYE 3/2029 (Plan)
Net sales	¥220.0 billion
Operating profit	¥40.0 billion
Profit	¥28.0 billion
×	
PER	About 35x
=	
Market capitalization	About ¥1.0 trillion

*Operating profit and profit = Provisional figure assuming amortization of goodwill, etc. associated with M&A of ¥1,500 million

The Company will seek sales growth with the three elements of expanding existing brands, creating new brands, and M&A as the pillars of growth.

Expansion of existing brands

- ✓ Overseas expansion (China, North America, Southeast Asia, etc.)
- ✓ Continuously introduce new products and stimulate new demand.

×

Creation of new brands

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

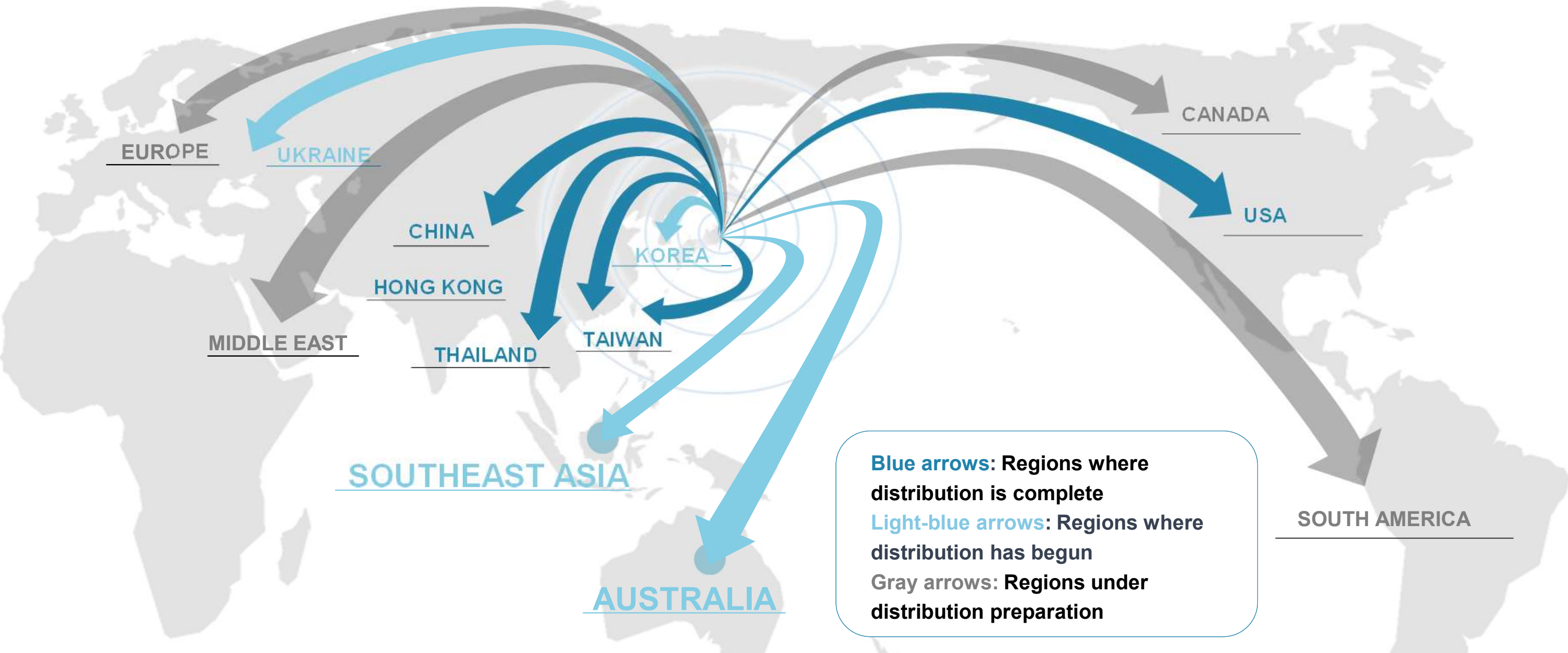
×

M&A strategy

- ✓ Diversify the brand.
- ✓ Strengthen marketing.

While further expanding its distribution network in Southeast Asia, where demand for brightening products is high, the Company has decided to begin distribution in Australia.

Simultaneously accelerating deeper penetration of Asian markets and entry into developed markets



Brand	Rollout area	Progress highlight
Yunth	Approx. 10 countries (mainly Southeast Asia)	Distribution newly confirmed for Malaysia, Singapore, and Australia
Brighte	Overseas (KOL-led first)	Organic communications + stronger inbound linkage
Straine	Greater China (China, Taiwan, and Hong Kong)	Distribution newly confirmed for the U.S., Singapore, Malaysia, and Indonesia

FYE 3/2026
Overseas sales ratio
(results)
7.4%

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

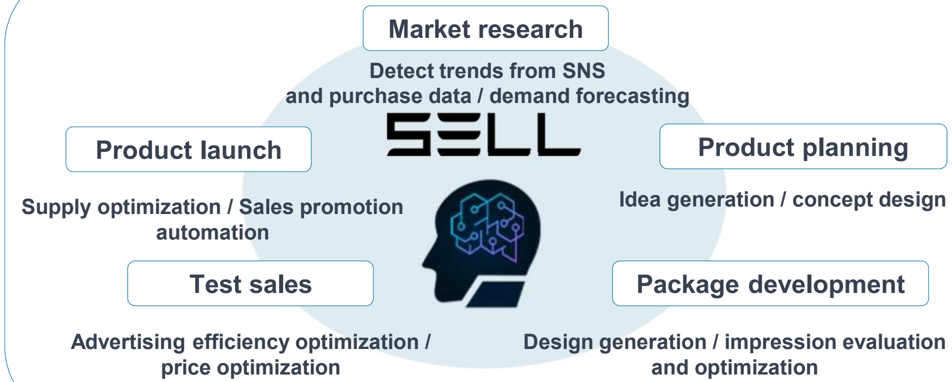
SELL enables product deployment approximately 4x faster than conventional methods.

Maximize expansion speed for both existing and new brands by rapidly launching new products using "co-creation development" that can respond immediately to trends.

Comparison of periods from market research to product launch

Market research ▶ Product planning ▶ Package development ▶ Test sales ▶ Product launch

Traditional method	12 to 24 months
After adopting SELL	3-6 months — About 4x faster



- 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 the Company 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.

Continue considering M&A options that can simultaneously strengthen both brand power and marketing capabilities.

M&A for strengthening brands

Expand the brand portfolio through brand diversification.

Target

- Net sales scale of ¥5.0 billion or more
- Room for future growth in both EC and wholesale channels
- An established share in a specific field as a brand; etc.

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M&A for strengthening marketing

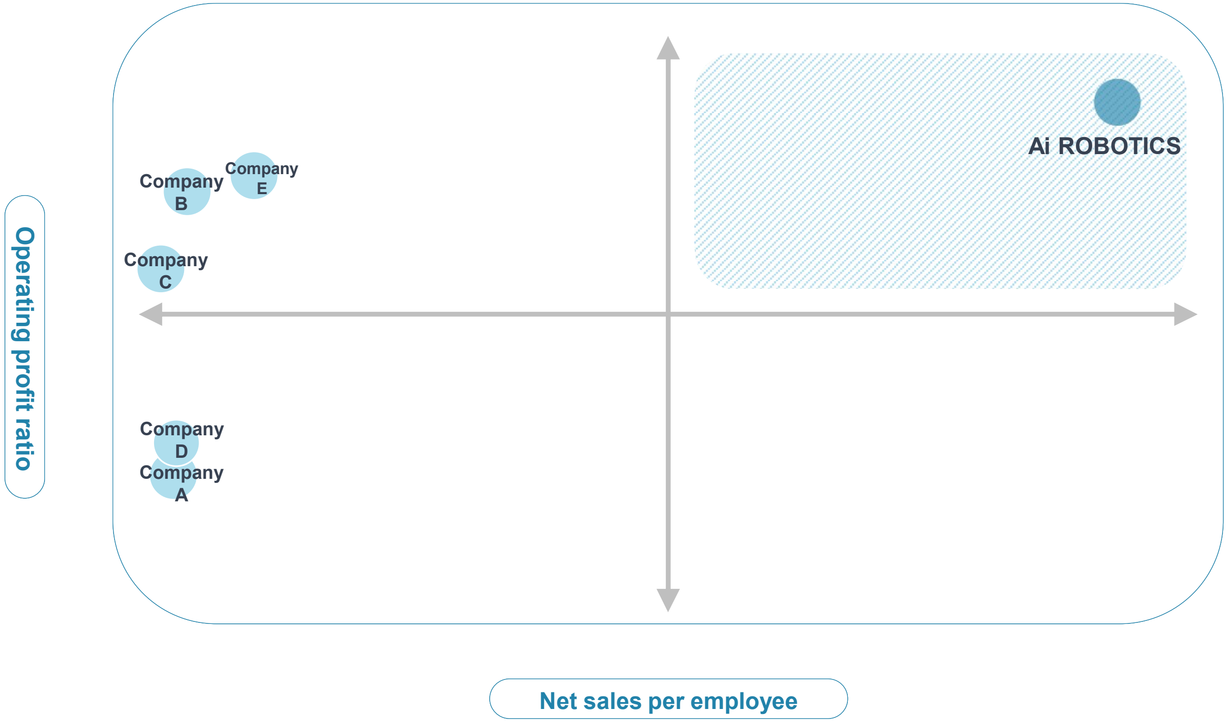
Deepen marketing strategy and accelerate further business growth and sales-channel expansion.

Target

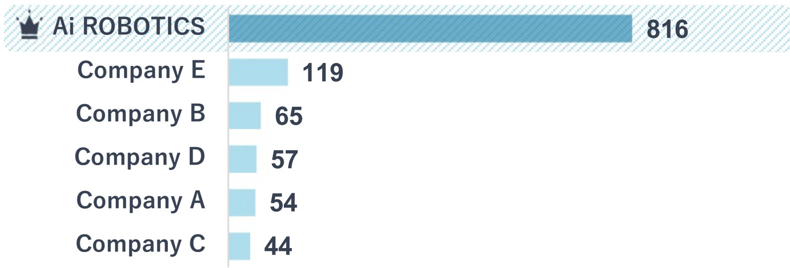
- Enhance the Company's AI system.
- Diversify marketing channels.
- Recruit top-level engineers; etc.

The Company streamlines core operations such as marketing activities through the effective use of an in-house AI system called “SELL.”

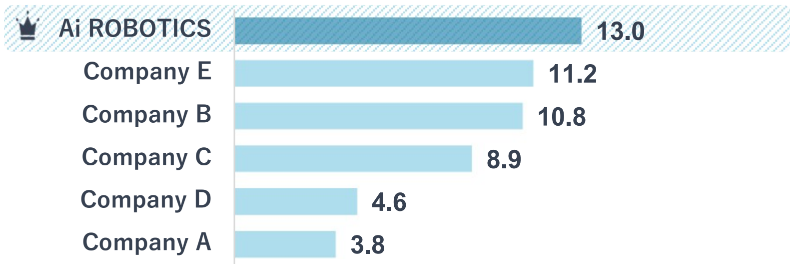
The Company has achieved high net sales per employee and operating profit ratio among cosmetics related companies (D2C companies).



Net sales per employee (Unit: Millions 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 prices for each company are as of March 30, 2026).
Data were prepared by the Company based on each company’s financial results data and securities reports for the fiscal year 2026. Figures are calculated on a non-consolidated basis.

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