



Beyond innovation, for a beautiful smile!

Supplementary Material on Financial Results for Q1 of FYE September 2026

February 10, 2026

Shinnihonseiyaku Co., Ltd.

Securities Code: 4931

Tokyo Stock Exchange Prime Market

Highlights from Period Under Review

Revenue

Net sales:

¥10,645 million +1.7% YoY

- **Cosmetics:**

For *PERFECT ONE*, EC sales increased 2.7% YoY although sales growth among products for first-time customers was less than expected.

- **Healthcare:**

Net sales increased 43.1% YoY with better-than-expected performance in *Slimore Coffee*.

- **Mail-order and EC sales:**

Overseas and domestic EC sales increased 12.0% YoY. Customer database grew with new subscriptions.

- **Overseas sales:**

Sales growth is on track; ready for implementation phase, whereby we will achieve the annual target.

Profit, expenses

Operating profit: **¥1,518 million -0.7% YoY**

- **Marketing investment:**

We invested in *Fun and Health* even more aggressively than we did last year while continuing to prioritize investment efficiency.

- **Annual profit target:**

With strong performance in *Fun and Health*, annual operating profit will likely be 4.6% higher than it was last year.

- **FF cost:**

With each new product launch and revamp, we will take further actions to optimize order fulfilment costs (e.g. streamlining deliveries).

Q1 highlights

- **PERFECT ONE:**

The EC business saw customer growth. The mail-order business saw multiple iterations of test marketing and moved into the improvement phase.

- **FOCUS:**

Facial masks continued to trend. Sales fell short of target, but further growth is expected from Q2.

- **Fun and Health:**

Slimore Coffee continued selling well, contributing to huge revenue growth. The product lineup will be expanded.

- **Wellness Food:**

Post-merger synergy will improve the trend.

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1. Financial Results

Financial Results: Summary

- Cosmetics:** For *PERFECT ONE*, EC customer numbers increased 5.4% YoY and mail-order sales operations, following test marketing, entered the improving phase. *Super Moisture Gel* had slower sales growth than expected but will have hit-making opportunities in Q2 and beyond.
- Healthcare:** Huge YoY growth, at +43.1%, with *Slimore Coffee* seeing customer growth.
- Operating profit:** With marketing investments, particularly those in Fun and Health, being higher than in the previous year, the result was similar to that of the comparative period.

Unit: Million yen

Indicator	Comparative period (Q1 2025/9) actual	Period under review (Q1 2026/9)	YoY change in actual	
			Change	%
Net sales	10,471	10,645	+174	+1.7%
Cosmetics	8,734	8,159	-575	-6.6%
Healthcare	1,737	2,486	+749	+43.1%
Operating profit	1,529	1,518	-10	-0.7%
Operating profit margin	14.6%	14.3%	-0.3pt	—
Ordinary profit	1,554*	1,540	-13*	-0.9%*
Net profit (attributable to owners of parent)	1,036	1,061	+24	+2.4%

* A new method of presentation was adopted in Q1 2026/9. The new method has been applied retroactively to figures for the comparative period.

Financial Results: Additional Information

Mail-order and EC sales: Huge growth, at +46.6% YoY, in *Fun and Health* and solid growth in overseas and domestic EC sales, at +12.0% YoY, contributing to overall growth

Wholesale sales: Sales to retail stores targeting inbound visitors were steady, but fell short of the target because of reduced ad investment in *PERFECT ONE*.

Overseas sales: Sales growth on track; ready for implementation phase.

Marketing investment: We invested more aggressively while maintaining investment efficiency and overall optimization.

Unit: Million yen

Indicator	Comparative period (Q1 2025/9) actual	Period under review (Q1 2026/9)	YoY change in actual	
			Change	%

Sales by channel

Mail-order and EC	9,599	9,729	+129	+1.4%
Wholesale	992	894	-97	-9.8%
Overseas	-120	21	+142	—

Global EC sales ¹⁾

Overseas and domestic EC sales	2,260	2,530	+270	+12.0%
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Marketing investment

Advertising expenses	2,690	2,758	+68	+2.5%
Sales promotion expenses	1,433	1,538	+104	+7.3%

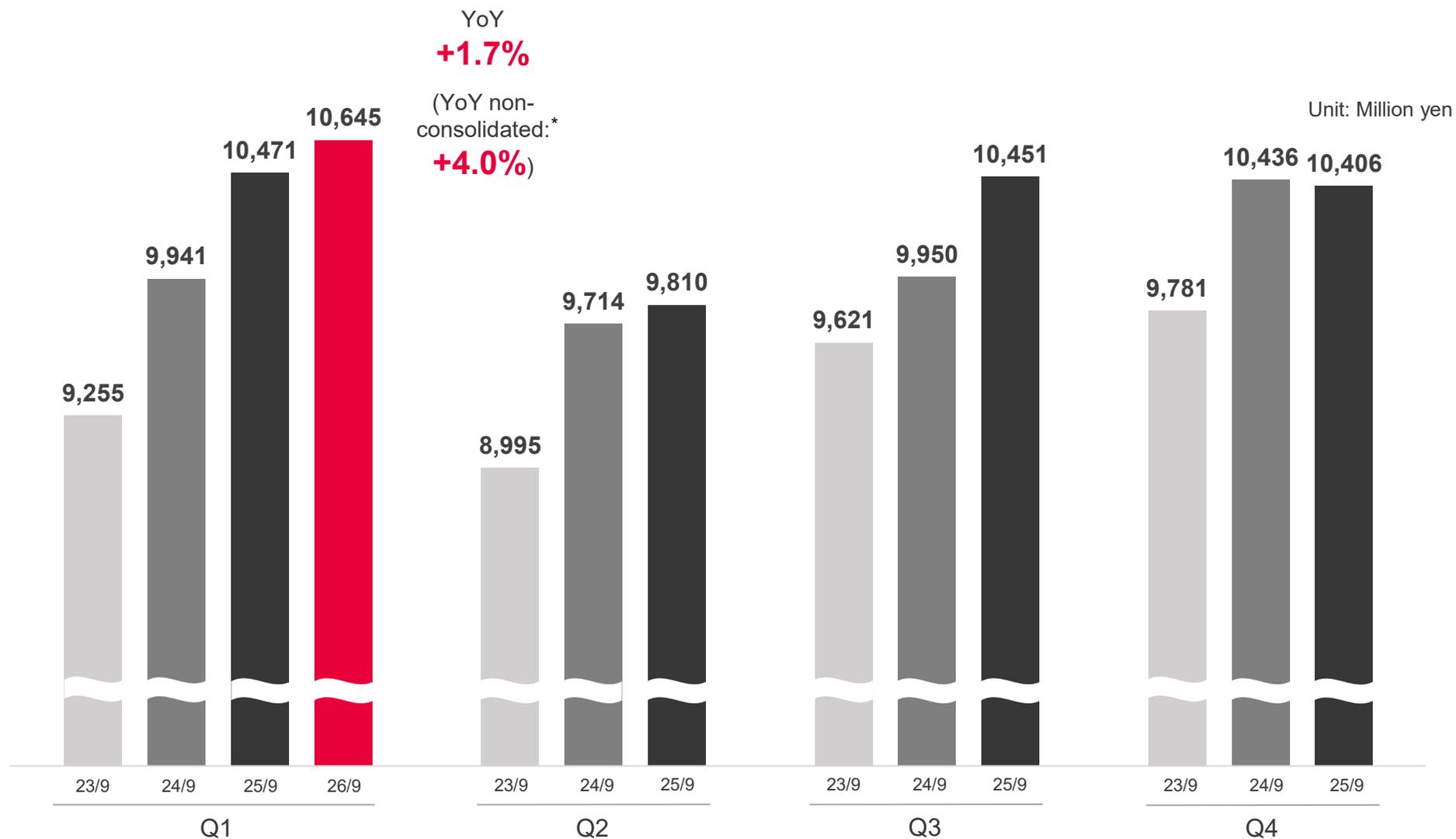
Operating expenses

FF cost ²⁾	1,032	987	-45	-4.4%
Call center costs	564	553	-10	-1.9%

1) Global EC sales = EC sales in Japan (included in the “mail-order and EC” category) + EC sales overseas (included in the “overseas” category)

2) FF cost = Order fulfillment costs

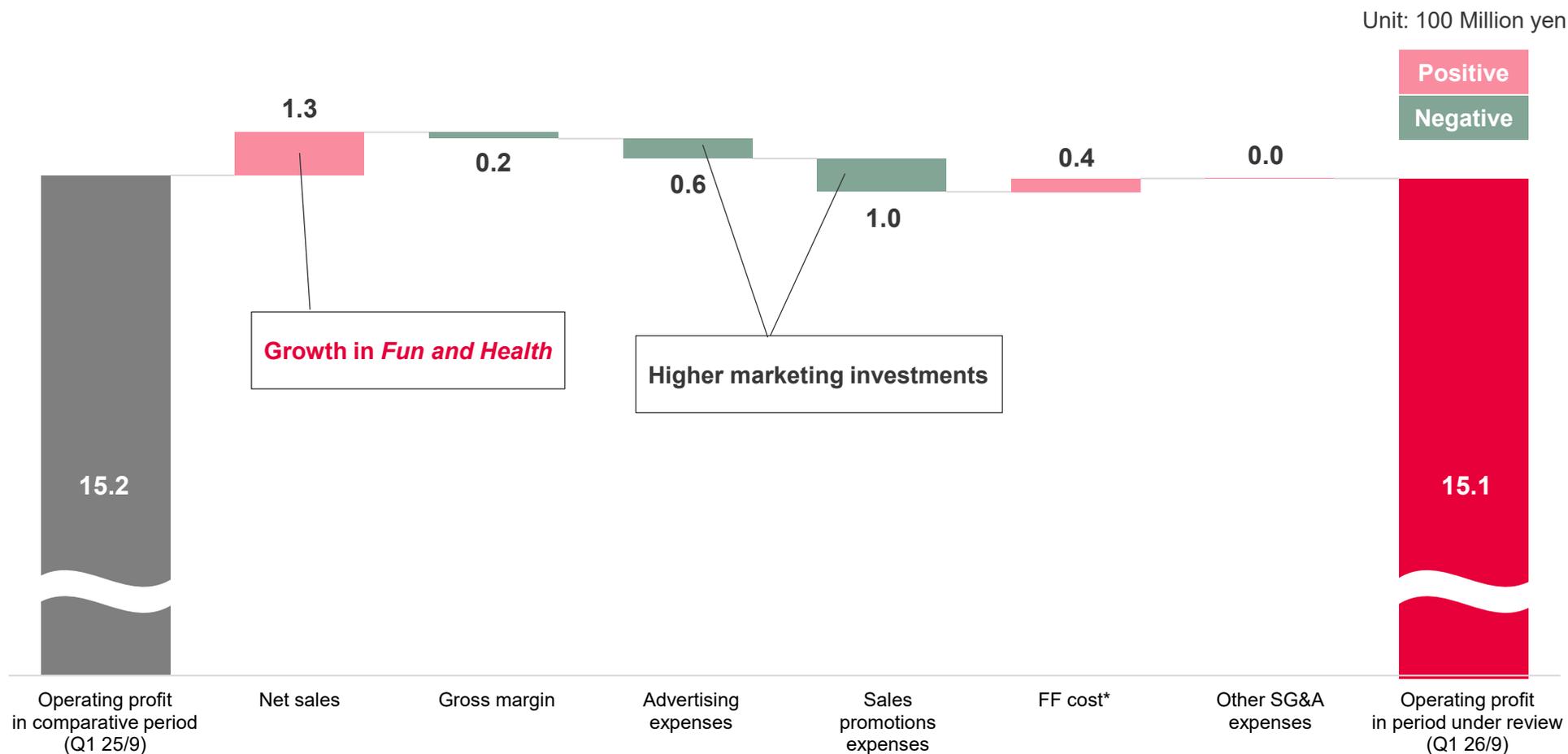
FYI: Quarterly Net Sales



* We conducted an absorption-type merger with Flatcraft, Inc., on October 1, 2025.

Financial Results: Profit Analysis

- Operating profit result:** As strong as that of the comparative period.
- Biggest positive contributor:** Higher revenue from *Fun and Health* following increase in marketing investment.
- Result partially offset by:** Test marketing investments intended to maximize LTV.



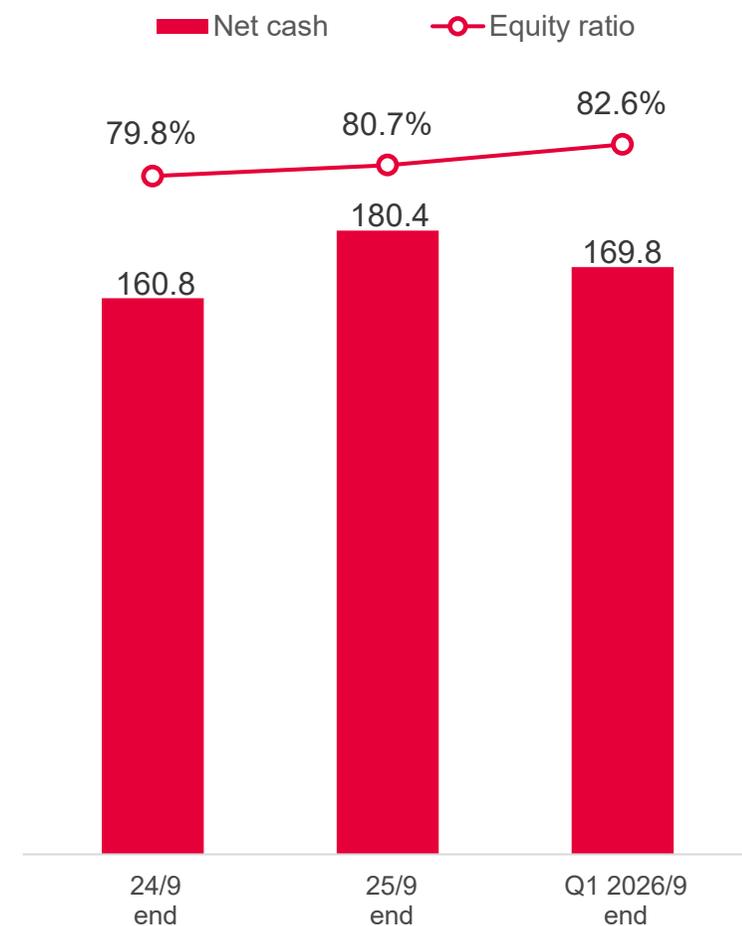
* In this case, FF cost refers specifically to shipping/delivery costs and agency fees.

Balance Sheet

Unit: Million yen

Indicator	2024/9 end	2025/9 end	Q1 2026/9 end	Q1 2026/9 end vs. 2025/9 end
Current assets	23,062	24,020	23,460	-560
Cash and deposits	16,341	18,118	17,019	-1,098
Accounts receivable-trade	4,291	3,342	3,556	+213
Inventories	2,028	2,133	2,402	+268
Non-current assets	4,160	4,230	3,895	-335
Goodwill	712	—	—	—
Total assets	27,222	28,251	27,355	-896
Liabilities	5,430	5,442	4,768	-673
Trade payables	548	653	832	+179
Interest-bearing debt	254	76	34	-41
Net assets	21,792	22,809	22,586	-222
Treasury shares	-529	-1,363	-1,363	—
Total liabilities and net assets	27,222	28,251	27,355	-896

Unit: 100 Million yen



2. Business Highlights

PERFECT ONE

The EC business saw customer growth and the mail-order business saw recovery with multiple iterations of test marketing.

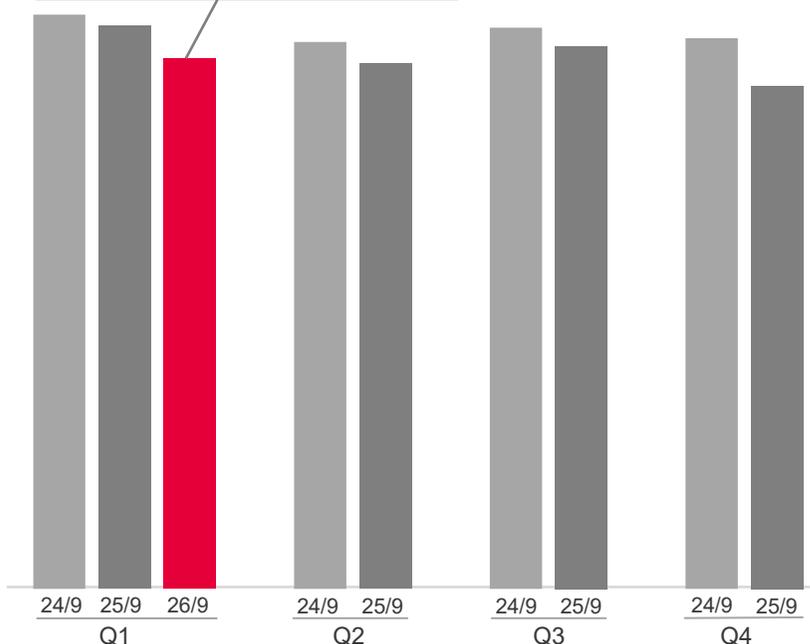
In the EC business, the brand increased no. of customers by 5.4% YoY and sales by 2.7% YoY.

In the mail-order business, we began using AI to gather and analyze VOC data more effectively, thereby maximizing LTV.

For the *Super Moisture Gel*, test marketing fell behind schedule; we will accelerate test marketing to increase sales growth.

PERFECT ONE: Quarterly net sales

Less-than-expected sales growth in *Super Moisture Gel*



Super Moisture Gel



Bi-St Cosme[tics] Grand Prix (H2 2025):
Ranked among best SST cosmetics

Clear Cleansing Balm Oil



Honored in makeup remover category of Lips
Kodawari Awards (H2 2025)
(Lips is a cosmetics review platform in Japan)

Trends + VOC + Unique value

Whitening UV Balm

To be launched on February 15, 2026

NEW



First for Japan:*1 A primer consisting of a medicated balm for bihaku*2 and UV protection

Whitening Sparkling Serum

To be launched on February 15, 2026

NEW



First for Japan:*1 An all-in-one carbonated serum*3 for bihaku with three active ingredients*4

*1: TPC Marketing Research (Nov 2025)

*2: "Bihaku" refers to skin whitening methods that inhibit melanin production to leave the skin free of spots and freckles.

*3: Aerosol with CO₂ as a propellant

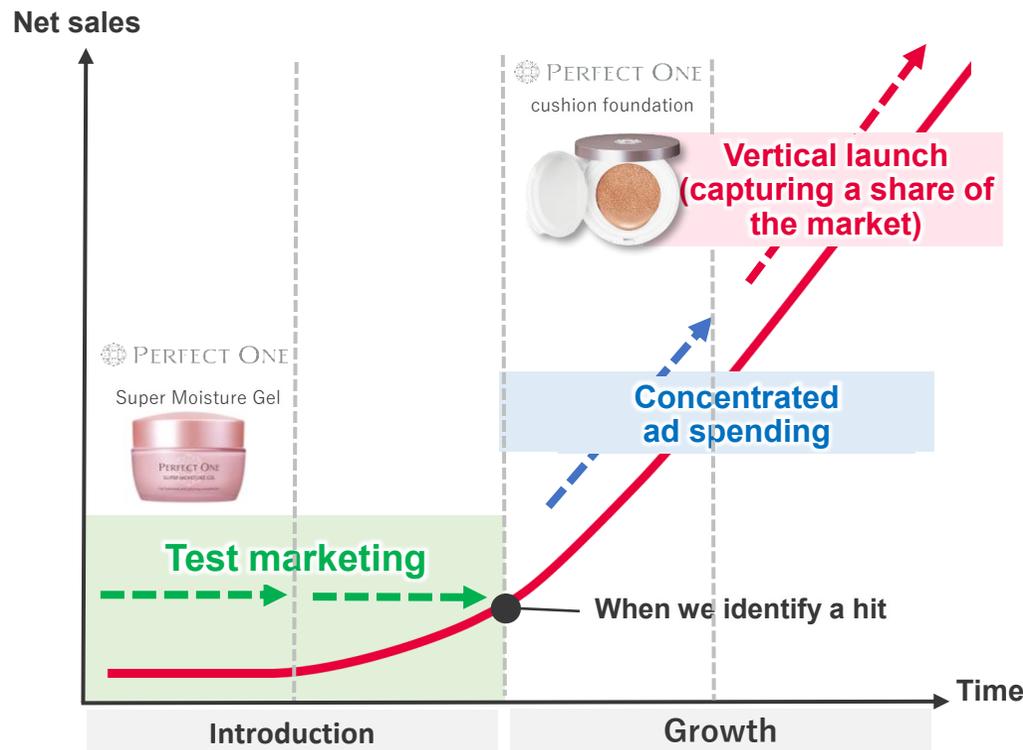
*4: Two active ingredients for bihaku (tranexamic acid and niacinamide) and one for treating rough skin (dipotassium glycyrrhizate).

Product cycle for mail-order and EC sales

Focus investments on high-efficiency projects, keeping ROI optimal for the organization as a whole.

- When introducing products into the market, subject phase-specific test marketing to a rapid PDCA cycle.
- After identifying the early signs of a hit, use concentrated ad spending to capture a share of the market early.

Product Lifecycle



Wholesale channels to target inbound demand more effectively

Work with key retailers on promotional content and store layout initiatives to fortify infrastructure for reviving growth.

- Test promotional initiatives linked with key retailers' content.
- Develop new store layouts that will increase awareness of brands and products.
- Develop new sales channels to help revive growth.
- Align promotional efforts with ad investment in mail-order sales.

Marketing strategies for wholesale channels

Store type	Strategy
Stores targeting inbound visitors	Considering the high demand among inbound visitors, we will promote sales more aggressively and enhance structures and processes to increase global recognition of our brands.
Drugstores	We will leverage scale and market share in business negotiations to improve per-store sales.
Variety stores General merchandise stores	Considering the adversities affecting brand cosmetics, we will strengthen relations with key retailers to improve per-store sales.

PERFECT ONE FOCUS

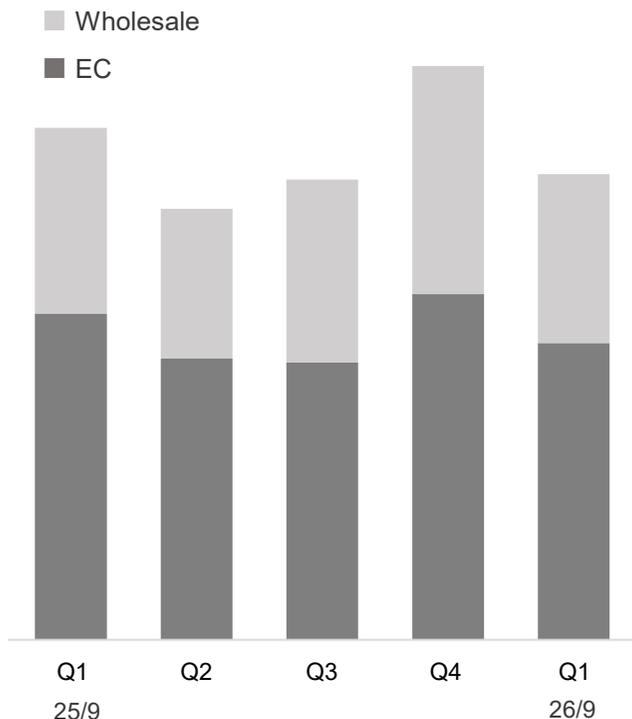
Facial masks continued to trend. Sales fell short of target, but further growth is expected from Q2.

Our facial masks continued to trend and, in November, we added a white mask to the series. This will translate into growth in Q2.

Although our balms earned critical acclaim (e.g. featuring in best cosmetics rankings), sales dipped amid the launch of a product of an overseas brand.

To drive further growth, we will launch a facial mask box series and renew our cleansing balms with newly added blackhead-removing formula.

FOCUS: Quarterly net sales in Japan



■ Lips Best Cosmetics Awards (H1 2025): Facial mask got 2nd place



■ Lips Best Cosmetics Awards (2025): Cleansing balm won W prize



Trends + VOC + Unique value

Upcoming products aligned with growth strategy

NEW

Facial mask box series

VC Charge Smooth Mask

VC Charge White Mask

To be launched on March 1, 2026



Mask SKUs will be increased to boost competitiveness and market share.

Our target is to have the masks stocked in 12,000 stores.

Revamp

Revamp of a mainstay product

Smooth Cleansing Balm

To be launched on April 1, 2026



A new formula of blackhead-removing oils* that clean pores and lubricate to support the skin's protective moisture barrier

* Dicaprylyl ether and hydrogenated farnesene

Fun and Health

Slimore Coffee continued selling well, contributing to huge revenue growth.

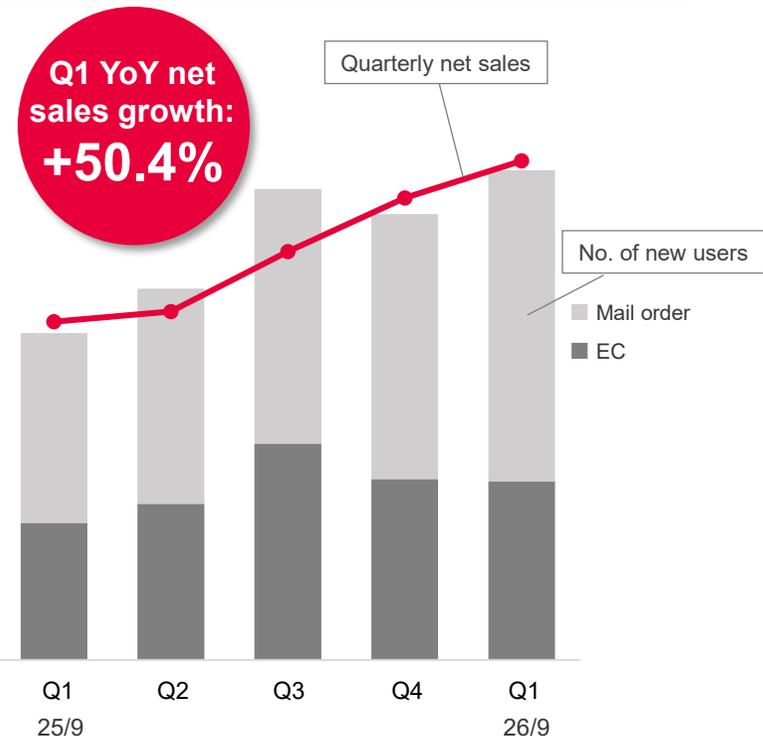
The product lineup will be expanded

We continued investing in *Slimore Coffee* in view of its strong subscription growth rate, contributing significantly to revenue growth.

We released *W Health Green Juice Plus* with added functions for people with high fasting plasma glucose. We will build new subscriptions for the product to revive the growth of *Green Juice*.

To drive further growth, we will expand wholesale channels, launch new products (e.g. *Slimore Coffee Latte*), and accelerate cross-selling.

Fun and Health: Quarterly net sales, no. of new users



Slimore Coffee: Outcomes

- Largest share of Japanese market for instant coffee (powder, granules) classified as food with function claims*
- Now distributed to 7,700 stores. This number will increase to further drive brand growth.



W Health Green Juice: Actions taken

- Product revamped in November and subjected to test marketing to win new subscriptions



Trends + VOC + Unique value

Upcoming products aligned with growth strategy

NEW

Slimore Coffee Latte

To be launched on February 15, 2026
(food with function claims)

The new latte version will have mild flavor.

It contains a functional ingredient (coffee-derived chlorogenic acid) that helps people with obesity to reduce weight and body fat.



NEW

An overnight beauty product
(food with function claims)

Coming
Soon

* Applicable products: Instant coffee (powder, granules) classified as foods with function claims (45 products sold during the applicable period)
Survey overview: Sales from October 2024 to September 2025 calculated based on IR, POS, advertising, and interviews, etc. Source: TPC Marketing Research survey

Overseas Sales

Steady sales growth will take us to the implementation phase.

USA

- We used media coverage opportunities to increase brand awareness and create more customer touchpoints.
- We expanded the product lineup by launching a night cream and facial mask. We also began preparing to develop *Fun and Health*.

PERFECT ONE PERFECT ONE FOCUS



SP Night Cream



VC Charge Smooth Mask

Asia

- In Taiwan, we launched a celeb-led campaign that was similar to our campaigns in Japan. We also began preparing to sell on an EC platform.
- We conducted test marketing in ASEAN, too.

Wellness Food

Post-merger synergy will improve the trend.

Enhancing sales

- We channeled Shinnihonseyaku's advertising expertise to build awareness of our MCT oil products.
- We are cross-selling more with to the existing customers of our cosmetics and health foods.



Expanding the lineup

- We reorganized the product development teams to revive growth.
- We began preparing to revive products that were a hit in the past.

NEW

Ghee & MCT Oil

Coming
Soon

Introducing New Skincare Brand, *Maison de Bouquet*

We are launching *Maison de Bouquet*, a product that enriches a woman's skin and soul with floral goodness and fragrance.

The product was inspired by a desire to use floral oils and tender fragrance to relieve the emotional and dermatological distress that women in their 30s and 40s sometimes experience when they approach a new life stage or undergo hormonal imbalance.



NEW *Maison de Bouquet Protect[ive] Day Cream* To be launched on February 15, 2026

- This protective day cream lovingly envelops the skin and soul with floral goodness and carefully selected ingredients, keeping the skin moist throughout the day.
- It uses our original formulation, which includes moisturizing collagens,^{*1} red stone-root extract,^{*2} and other ingredients that strengthen the skin's moisture barrier, helping the skin retain moisture.

*1: Soluble collagen, hydroxyproline, acetyl hydroxyproline (all moisturizing ingredients).

*2: Lithospermum erythrorhizon extract (a moisturizing ingredient)



3. Annual Targets

Targets for 2026/9

Net sales: Net sales from cosmetics to increase with *PERFECT ONE* transitioning to growth and with *FOCUS* having an expanded lineup (e.g. new balms).
Net sales from healthcare to grow significantly with further growth in each sales channel and with an expanded lineup (e.g. *Slimore Coffee Latte*).

Operating profit: Marketing investments for organization-wide growth will drive revenue and profit growth. Alongside these investments, we will expand our business portfolio through M&A deals aligned with our medium-term vision.

Unit: Million yen

Indicator	2025/9 actual	2026/9			2026/9 target vs. 2025/9 actual change	2026/9 target vs. 2025/9 actual % change
		Q1 actual	H1 target	2026/9 target		
Net sales	41,140	10,645	21,580	45,000	+3,859	+9.4%
Cosmetics	33,370	8,159	17,280	35,300	+1,929	+5.8%
Healthcare	7,769	2,486	4,300	9,700	+1,930	+24.8%
Operating profit	4,782	1,518	2,540	5,000	+217	+4.6%
Operating profit margin	11.6%	14.3%	11.8%	11.1%	-0.5pt	—
Ordinary profit	4,877*	1,540	2,550	5,020	+142*	+2.9%*
Net profit (attributable to owners of parent)	2,554	1,061	1,730	3,400	+845	+33.1%

*: A new method of presentation was adopted in Q1 2026/9. The new method has been applied retroactively to figures for the comparative period.

Targets for 2026/9: Assumptions

Mail-order and EC: Net sales will increase 6.9% with *PERFECT ONE* transitioning to growth and with *Fun and Health*, already performing well, seeing even higher growth.

Wholesale: To fortify the infrastructure for growth, we will focus advertising investments on inbound visitor demand and improving in-store initiatives.

Marketing investment: This will be higher than it was last year and will drive the growth of new strategic products and new brands.

Unit: Million yen

Indicator	2025/9 actual	2026/9			2026/9 target vs. 2025/9 actual change	2026/9 target vs. 2025/9 actual % change
		Q1 actual	H1 target	2026/9 target		

Sales by channel

Mail-order and EC	37,138	9,729	19,030	39,690	+2,551	+6.9%
Wholesale	4,063	894	2,470	5,140	+1,076	+26.5%
Overseas	-62	21	80	170	+232	—

Global EC sales

Overseas and domestic EC sales	9,571	2,530	5,430	12,290	+2,718	+28.4%
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Marketing investment

Advertising expenses	11,310	2,758	5,870	12,090	+779	+6.9%
Sales promotion expenses	5,897	1,538	3,110	6,350	+452	+7.7%

Operating expenses

FF cost	4,037	987	2,050	4,350	+312	+7.7%
Call center costs	2,267	553	1,160	2,340	+72	+3.2%

APPENDIX

Our Position in Target Markets

All-in-one

Share of domestic sales:

No. 1 *1

Market size (2024 actual):
130.2 billion yen *2



Cushion foundation

Share of domestic sales:

No. 2 *3

Market size (2024 actual):
37.2 billion yen *2



Cleansing balm

Share of domestic sales:

No. 2 *4

Market size (2024 actual):
22.7 billion yen *2



Green juices with health claims

Share of market for green juices with health claims:

No. 1 *5

Market size (2024 actual):
12.9 billion yen *5



*1: Includes PERFECT ONE FOCUS series. Fuji Keizai, *Cosmetics Marketing Handbook 2025* (2024 breakdown of moisture and all-in-one market by manufacturer and brand)

*2: Fuji Keizai, *Cosmetics Marketing Handbook 2025* (data for all-in-one, cushion foundation, and cleansing balm markets)

*3: Fuji Keizai, *Cosmetics Marketing Handbook 2025* (2024 breakdown of cushion foundation market by manufacturer and brand)

*4: Fuji Keizai, *Cosmetics Marketing Handbook 2025* (2024 breakdown of cleansing balm market by manufacturer and brand)

*5: TPC Marketing Research (2024 breakdown of shipments by manufacturer)

Competitive Advantage: Recurring Revenue Model

We have a subscription model that delivers **recurring revenue** from subscribers, and **sustained revenue growth** as more subscribers are acquired.

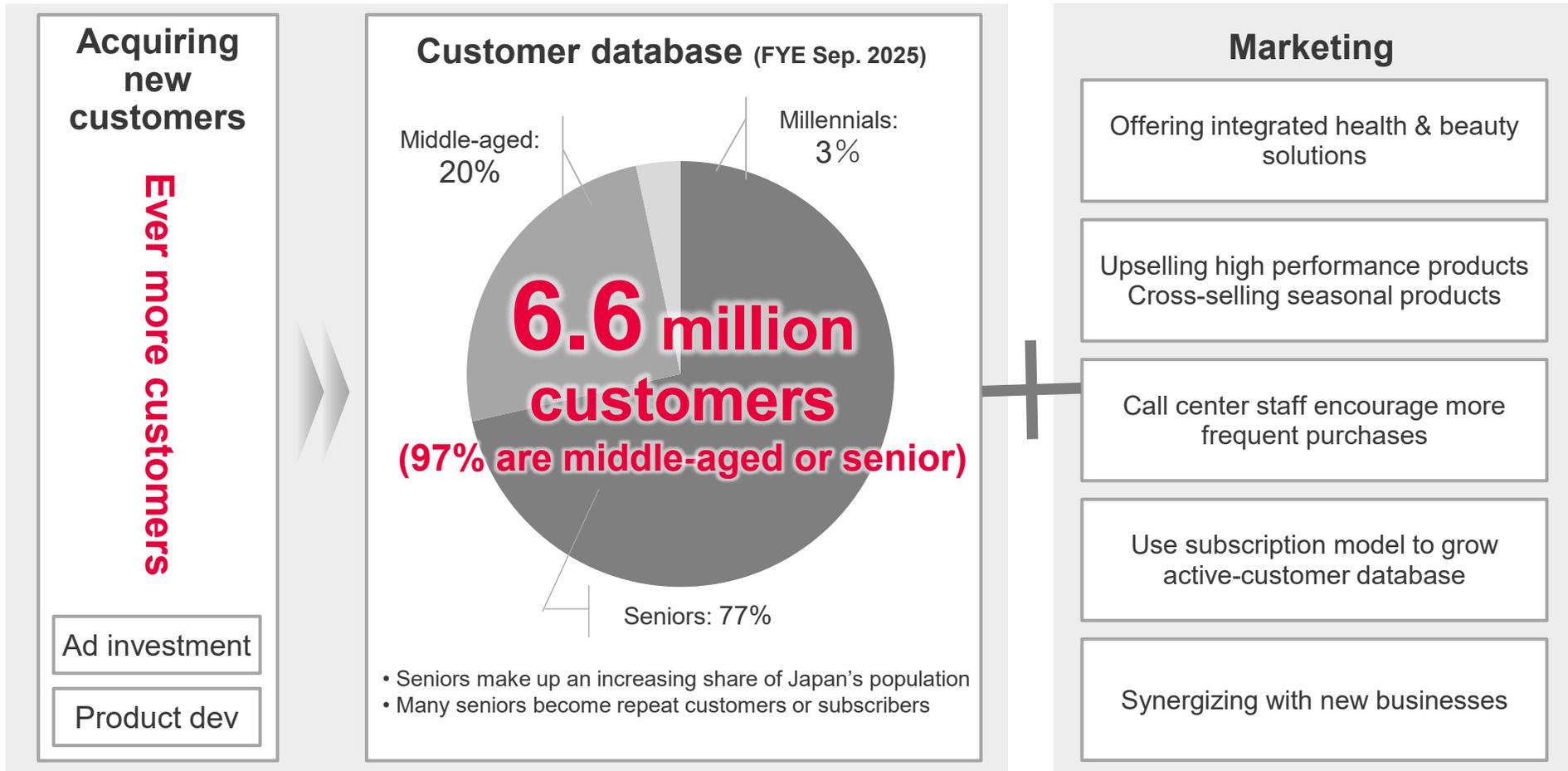
To acquire more subscribers, we invest upfront in advertising.



Competitive Advantage: Customer Database Marketing

We have a **huge customer database** (covering 6.6 million subscribers).

The data **shapes effective marketing strategies** targeting middle-aged and seniors (the majority).



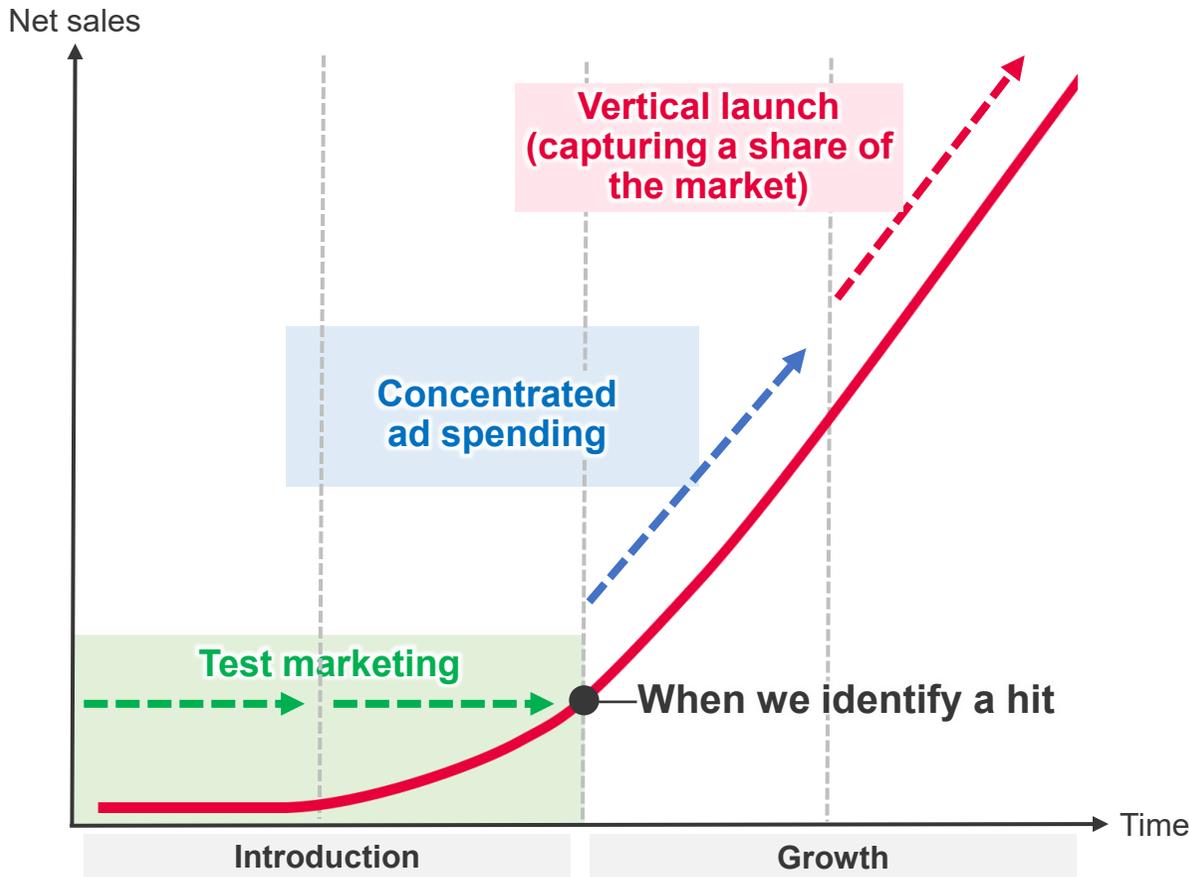
Seniors: Aged 60 or older
 Middle-aged: Aged 40–59
 Millennials: Aged 39 or younger

Competitive Advantage: Sales excellence in Mail-Order Channels

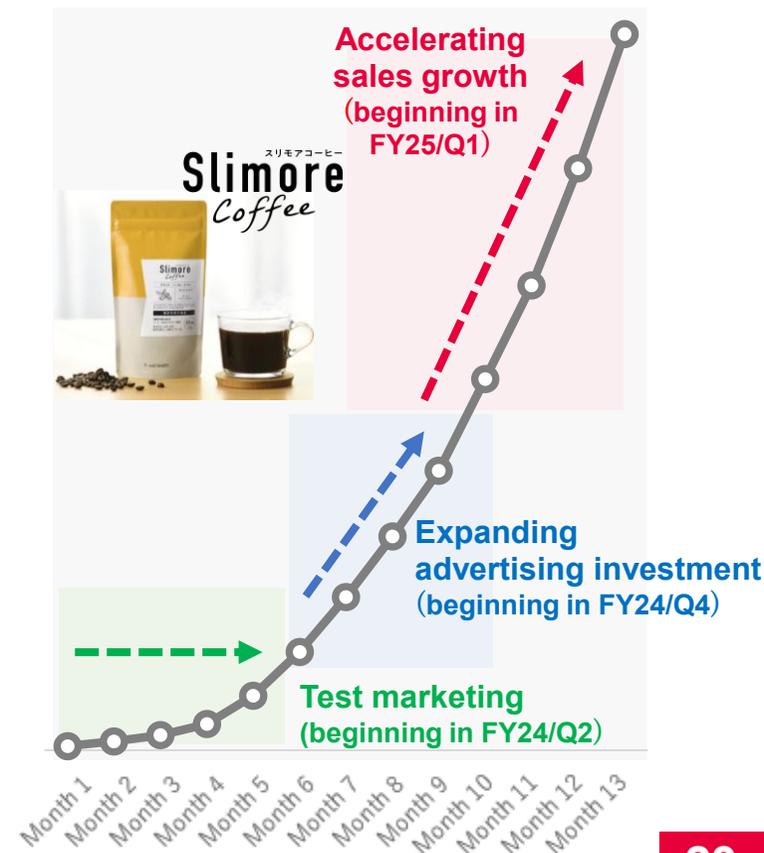
We bring products to market quickly and run an efficient cycle of test marketing and improvement.

When we identify a hit, we act fast: We use concentrated ad spending to capture a share of the market ahead of the competition.

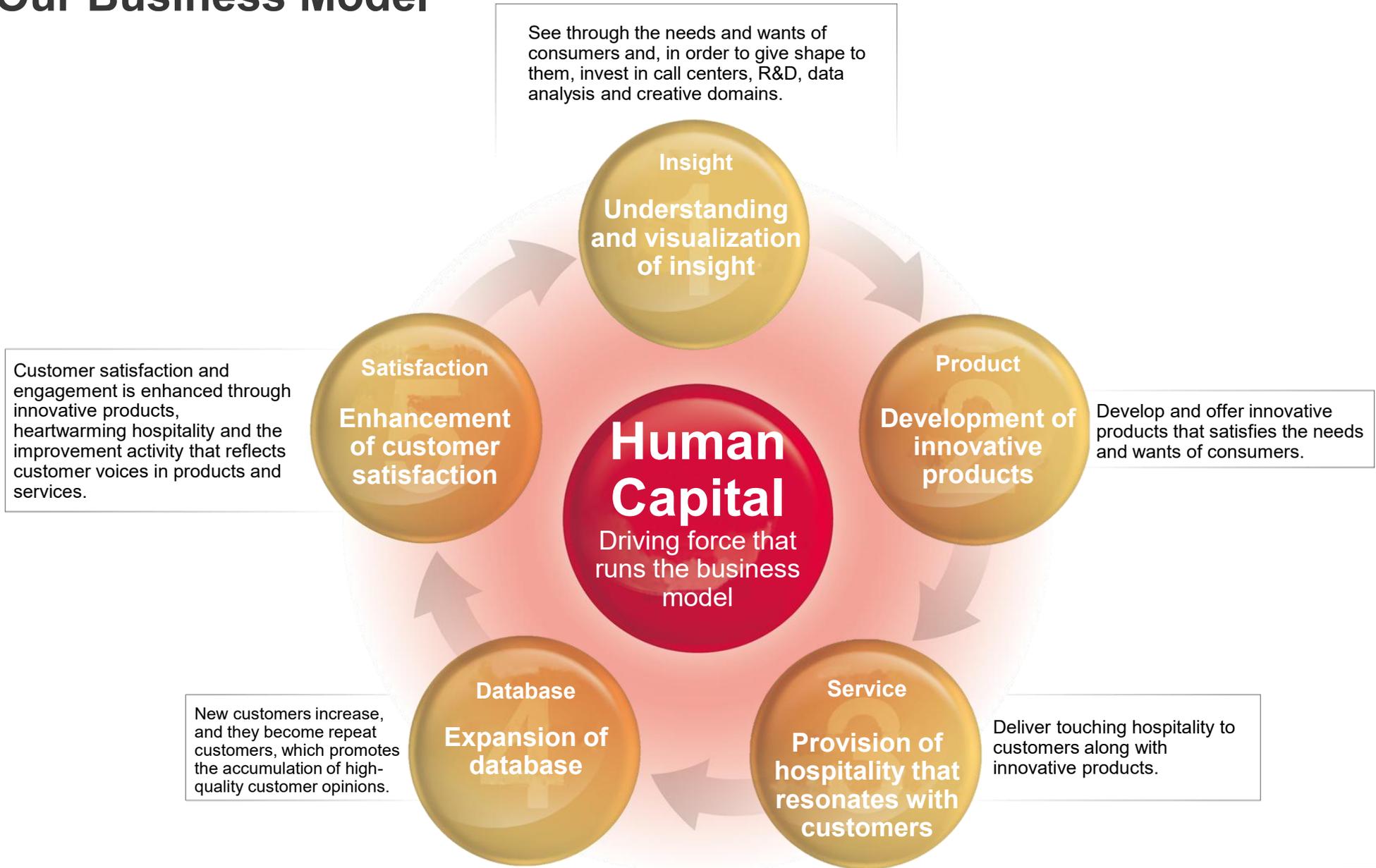
Lifecycle management for mail-order products



Example: Cumulative sales for Slimore Coffee



Our Business Model



Company Overview

Company name	Shinnihonseiyaku Co., Ltd.	
Representative	Takahiro Goto, President & Representative Director of the Board and Chief Executive Officer	
Established	March 1992	
Head office	1-4-7 Otemon, Chuo-ku, Fukuoka City, Fukuoka Prefecture	
Share capital	4,158 million yen [as of Sept. 30, 2025]	
Executives	<p>Takahiro Goto, President & Representative Director of the Board and Chief Executive Officer</p> <p>Mitsuyoshi Fukuhara, Senior Managing Director of the Board and Chief Operating Officer</p> <p>Sachiyo Yasuda, Outside Director</p>	<p>Keiichi Zenmyo, Outside Director (Audit and Supervisory Committee Member (full-time))</p> <p>Takashi Tanabe, Outside Director (Audit and Supervisory Committee Member)</p> <p>Yuji Nakanishi, Outside Director (Audit and Supervisory Committee Member)</p>
Business Description	Planning, mail order, and wholesale of cosmetics, health foods, and pharmaceuticals.	
Bases	Fukuoka (head office), Tokyo Office, Yoshizuka Office, Logistics Center, Itoshima Call Center	
Group companies	PERFECT ONE US Co., Ltd.	
Net sales	41.14 billion yen [FYE Sept. 2025]	
Total assets	27.35 billion yen [as of December. 31, 2025]	

PURPOSE

Beyond innovation, for a beautiful smile!

MISSION

Achieving the Greatest Possible Satisfaction and Trust from Our Customers
 Making Our Employees Happy and Giving Them Dreams for the Future
 As a Company That Contributes to Society,
 We Aim to Expand Our Efforts Far and Wide without Limitation

VALUE

creating inspiration

CREDO

We will:

Place importance on greetings, smiles, and altruism.

Thoroughly implement listening, empathy, and gratitude.

Act in a challenge, change, and growth-oriented manner.

History

Date	Overview
March 1992	Founded Shinnihonliving Co., Ltd. (currently Shinnihonseiyaku Co., Ltd.) as a company that planned and sold daily essentials in Higashi-Ori, Onojo City, Fukuoka Prefecture (share capital of 10 million yen).
July 1994	Started sales of health foods by mail order.
June 1996	Relocated the head office to Otogana-Higashi, Onojo City, Fukuoka Prefecture.
December 2000	Commenced sales of basic cosmetics by mail order.
April 2002	Renamed Shinnihonliving Co., Ltd. to Shinnihonseiyaku Co., Ltd.
March 2003	Opened a logistics center in Yoshizuka, Hakata-ku, Fukuoka City, Fukuoka Prefecture.
April	Relocated the head office to Yoshizuka, Hakata-ku, Fukuoka City, Fukuoka Prefecture.
May 2005	Started sales of cosmetics brand "RAffINE series."
May 2006	Relocated the head office to Akasaka, Chuo-ku, Fukuoka City, Fukuoka Prefecture.
May	Launched RAffINE Perfect One.
October	Established Iwakuni-Hongo Research Institute as the base for cultivation and research of medical plants.*1
November	Started sales of pharmaceuticals by mail order.
March 2010	Opened its first direct store in Fukuoka PARCO shopping mall.
July	Opened a Tokyo sales office in Uchisaiwaicho, Chiyoda-ku, Tokyo (currently Tokyo Office).
April 2012	Started wholesale of "RAffINE series."
October 2013	Relocated the head office to Otemon, Chuo-ku, Fukuoka City, Fukuoka Prefecture.
April 2014	Changed the cosmetics brand name to "PERFECT ONE."
December 2016	Started sales overseas by mail order (Taiwanese market).
March	PERFECT ONE All-in-One Gel series took the No.1 spot*2 in domestic sales* in the all-in-one market.
June 2019	Listed on Tokyo Stock Exchange Mothers.
January 2020	Relocated Tokyo Office to Marunouchi Building in Chiyoda-ku, Tokyo.
December 2020	Changed listing market to the First Section of the Tokyo Stock Exchange.
June 2021	Acquired shares of Flatcraft, Inc. and made it a consolidated subsidiary.
April 2022	Moved from the First Section of the Tokyo Stock Exchange to Prime Market.
July 2023	Established PERFECT ONE US Co., Ltd. in the United States.
April 2024	Opened Itoshima Call Center in Itoshima City, Fukuoka Prefecture
October 2025	Conducted absorption-type merger with Flatcraft, Inc.

*1: The institute was integrated into Yoshizuka Office (R&D Center) in June 2020.

*2: Fuji Keizai "Cosmetics Marketing Handbook 2017" (actual manufacturer and brand market shares in the moisture section and the all-in-one section in 2016)

Financial Highlights

Financial closing month & year		September 2022 (consolidated)	September 2023 (consolidated)	September 2024 (consolidated)	September 2025 (consolidated)	1Q of FYE September 2026 (consolidated)
Net sales	Million yen	36,107	37,653	40,043	41,140	10,645
Ordinary profit	Million yen	3,490*	3,652*	4,110*	4,877*	1,540
Profit	Million yen	2,357	2,394	2,795	2,554	1,061
Share capital	Million yen	4,158	4,158	4,158	4,158	4,158
Total number of shares issued	Shares	21,855,200	21,855,200	21,855,200	21,855,200	21,855,200
Net assets	Million yen	17,918	19,661	21,792	22,809	22,586
Total assets	Million yen	23,857	25,501	27,222	28,251	27,355
Equity ratio	%	74.4	76.5	79.8	80.7	82.6
Return on equity	%	14.0	12.9	13.6	11.5	—
Dividend payout ratio	%	30.0	29.6	34.7	43.2	—
Cash flows from operating activities	Million yen	2,287	3,468	2,097	4,690	—
Cash flows from investing activities	Million yen	-496	-208	-382	-1,794	—
Cash flows from financing activities	Million yen	-1,093	-2,101	-902	-2,098	—
Cash and cash equivalents at the end of the period	Million yen	14,351	15,518	16,341	17,118	—
Number of employees (excluding temporary employees and including seconded employees)	People	302	307	316	316	—
Net assets per share	Yen	826.51	906.72	1,006.66	1,078.69	—
Basic earnings per share	Yen	109.91	111.37	129.69	120.48	—
Dividend per share	Yen	33.00	33.00	45.00	52.00	—

*: A new method of presentation was adopted in Q1 2026/9. The new method has been applied retroactively to figures for the comparative period.

Disclaimer concerning the proper use of forecasts of business results

The content presented in this material is based on multiple assumptions and is not intended to promise or guarantee the realization of future planned numbers or measures.

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We will reply to you as soon as we can.

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