

Financial Results Briefing Materials

for the Six Months Ended September 30, 2025

Ai ROBOTICS INC.
November 2025
Securities code: 247A

- **Summary of Financial Results for the Six Months Ended September 30, 2025**
- Overview of Financial Results for the Six Months Ended September 30, 2025
- Growth Strategy (1 Trillion Yen Capitalization Plan)
- Appendix

Financial Summary

- Both sales and operating profit progressed **as planned**.
- The new brand “Straine” showed a steady launch, and net sales expanded **for all brands**.

KPI, etc.

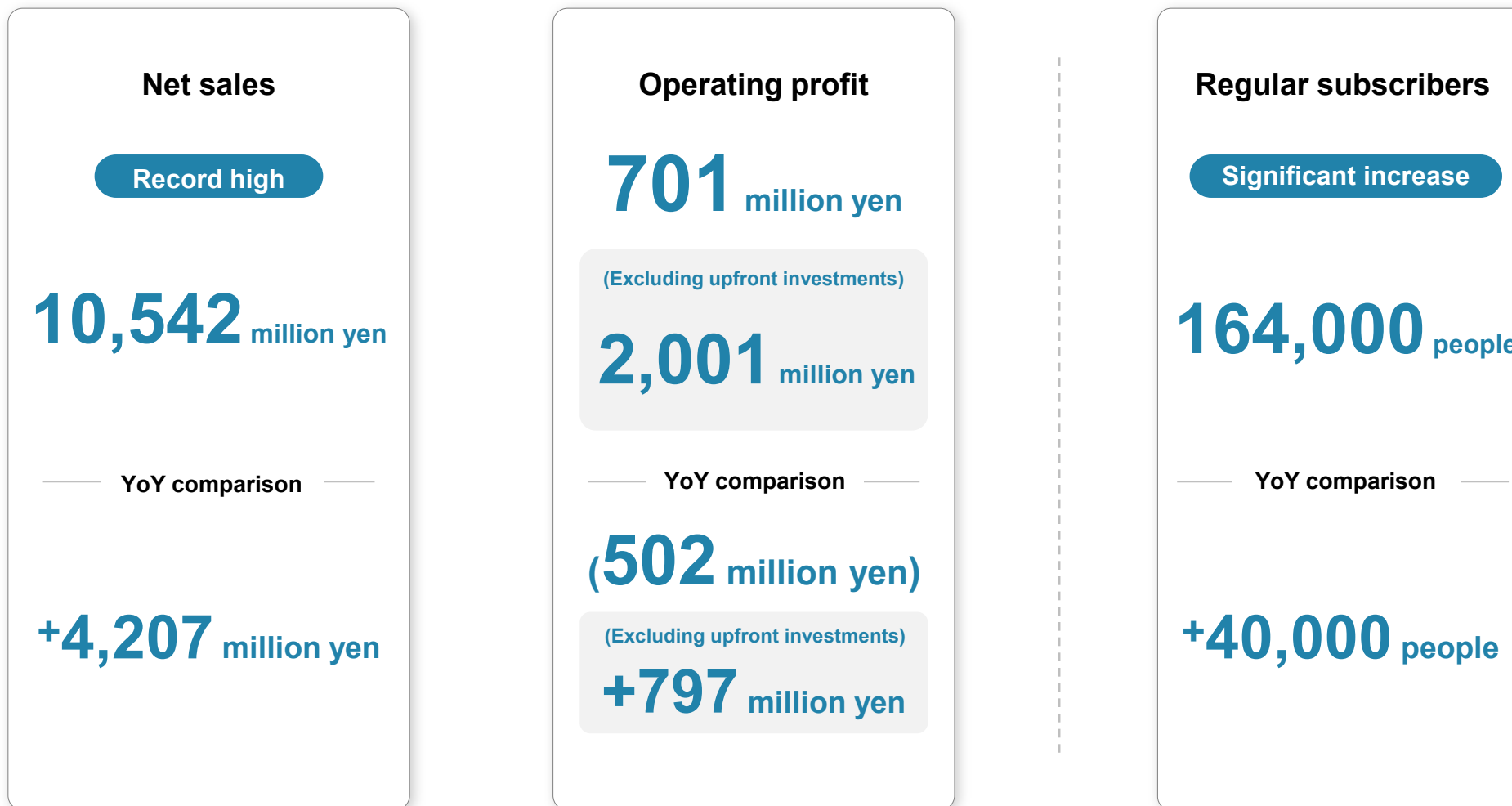
- The number of Yunth subscribers exceeded **164,000 people**, and we **expect to achieve** the target value of 172,000 people in Q3.
- The number of adopting stores, about **14,000** for Yunth (assumption: about 10,000) and about **16,000** for Straine (assumption: about 13,000), is growing beyond assumptions and is expected to contribute to sales from Q3 onward.

TOPICS

- **V from BTS** appointed as the “Yunth” brand ambassador.
- Surpassed **100.0** billion yen for market capitalization within one year of going public.

Sales surpassed 10.0 billion yen as of Q2 as planned.

Operating profit also progressed as planned, with operating profit excluding upfront investments* reaching 2.0 billion yen.

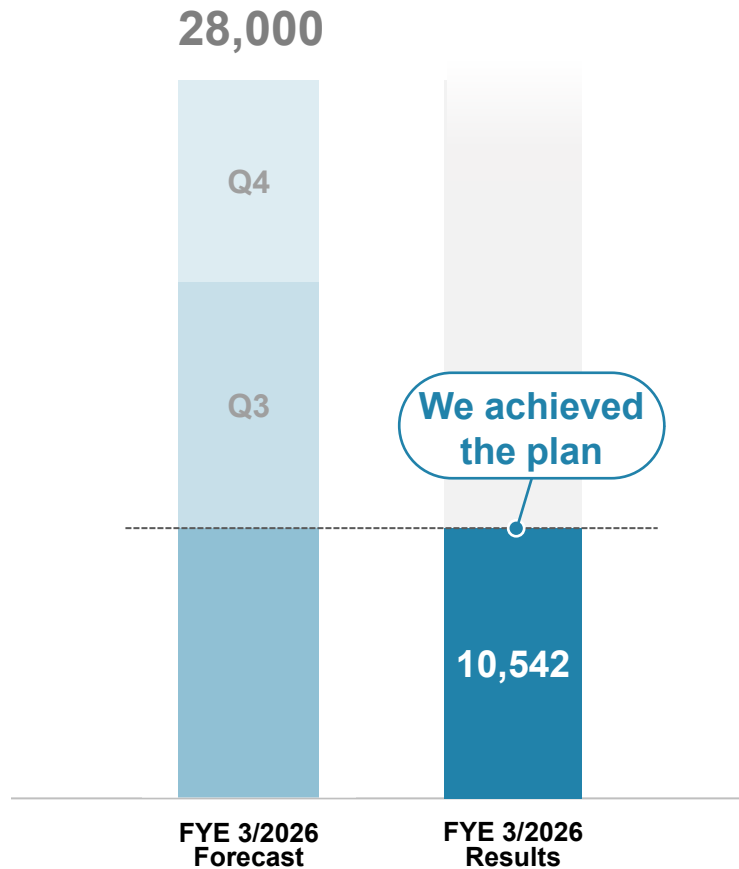


*Breakdown of upfront investments: Promotion expenses for increasing awareness related to the launch of new products and new brands and commercial-related costs: 1,080 million yen, Costs for acquiring Yunth (YoY net increase): 220 million yen

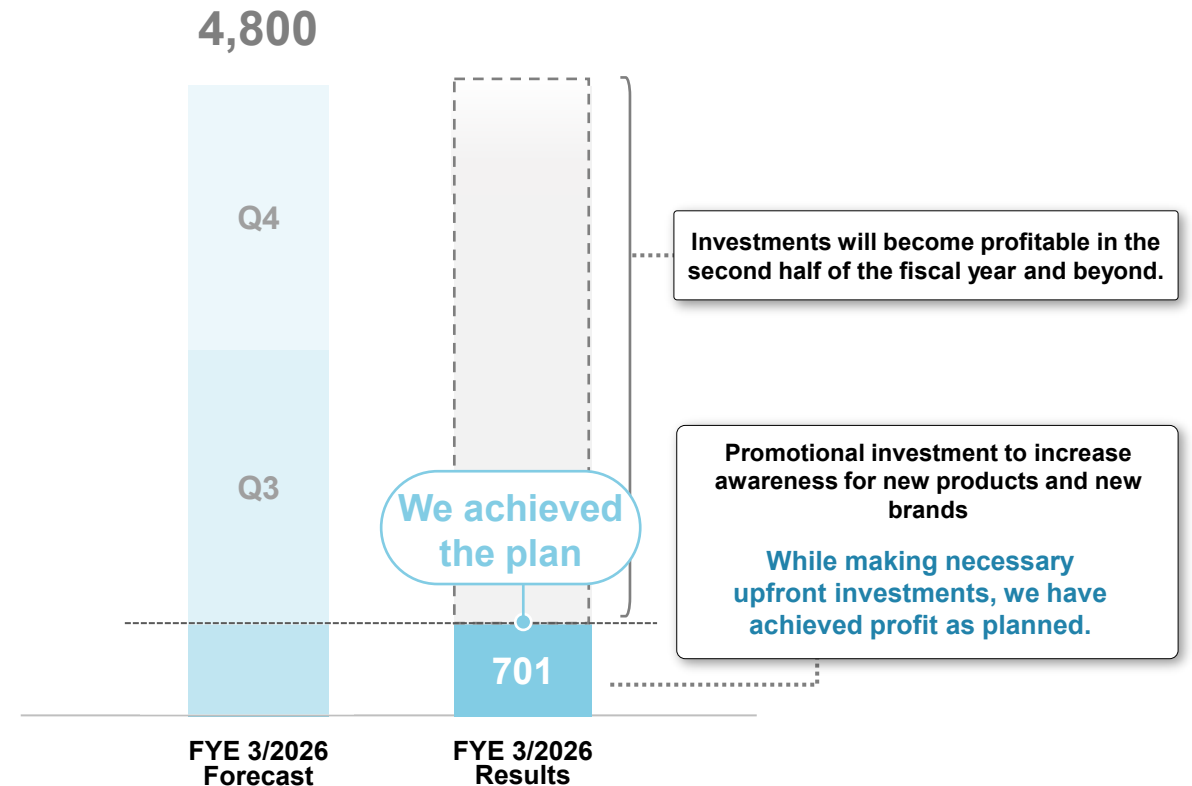
- Summary of Financial Results for the Six Months Ended September 30, 2025
- **Overview of Financial Results for the Six Months Ended September 30, 2025**
- Growth Strategy (1 Trillion Yen Capitalization Plan)
- Appendix

In the first half of the fiscal year, both sales and operating profit progressed as planned against forecasts.
 Recovery of upfront investments is expected in the second half of the fiscal year and beyond.

Change in net sales (Unit: Millions of yen)



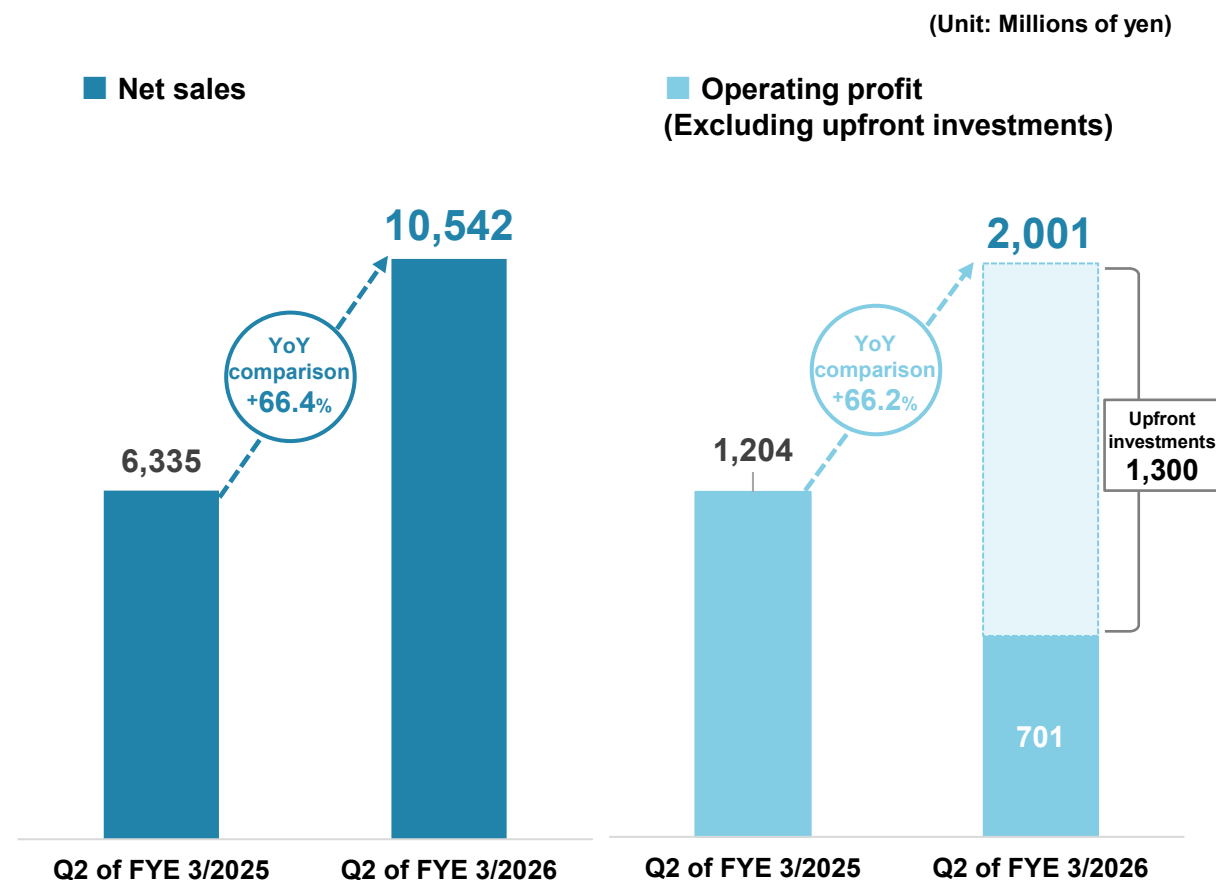
Change in operating profit (Unit: Millions of yen)



Both sales and operating profit were achieved as planned for all brands.

Net sales per employee, an indicator of productivity, also surpassed 300 million yen as of Q2.

Cumulative period financial results	(Unit: Millions of yen)		
	Q2 of FYE 3/2025	Q2 of FYE 3/2026	YoY comparison
Net sales	6,335	10,542	+66.4%
Gross profit	5,013	7,991	+59.4%
Operating profit	1,204	701	(41.7 %)
Operating profit ratio	19.0%	6.7%	-
Operating profit (Excluding upfront investments)	1,204	2,001	+66.2%
Ordinary profit	1,161	686	(40.8 %)
Profit attributable to owners of parent	817	468	(42.6 %)
KPI and other indicators			
Net sales per employee	243 million yen	329 million yen	+35.2%
Number of employees*	26	32	+6
Regular subscribers	124,280	164,349	+40,069

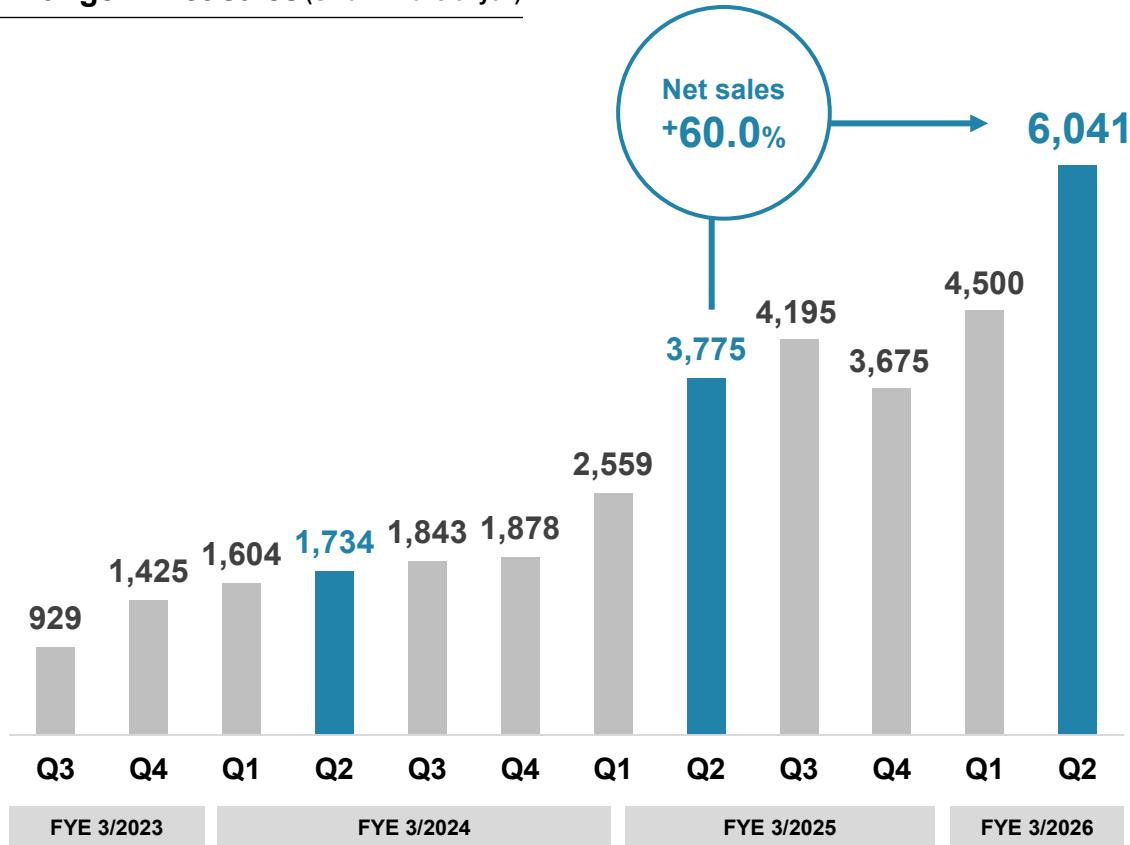


*: Number of employees at the end of the quarter

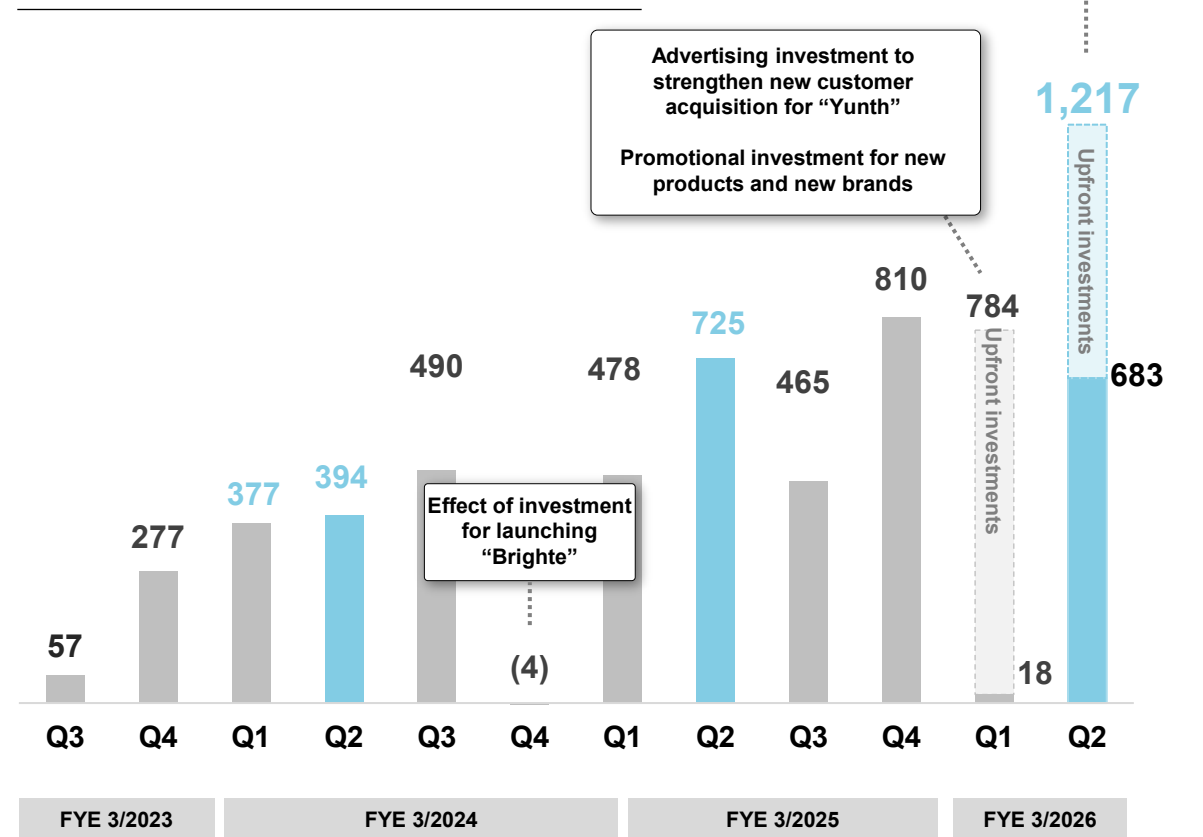
Both sales and profits progressed as planned, with sales as well as operating profit excluding upfront investment reaching a new high.

From the second half of the fiscal year, we will transition from an upfront investment phase to an investment recovery phase.

Change in net sales (Unit: Millions of yen)

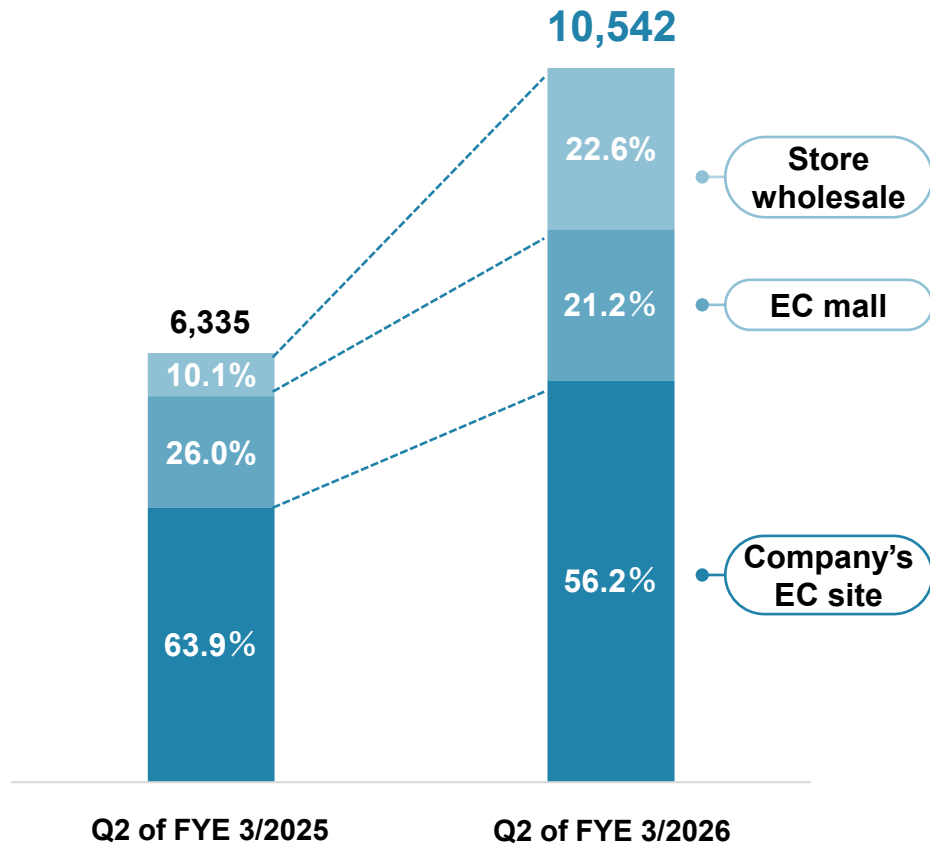


Change in operating profit (Unit: Millions of yen)

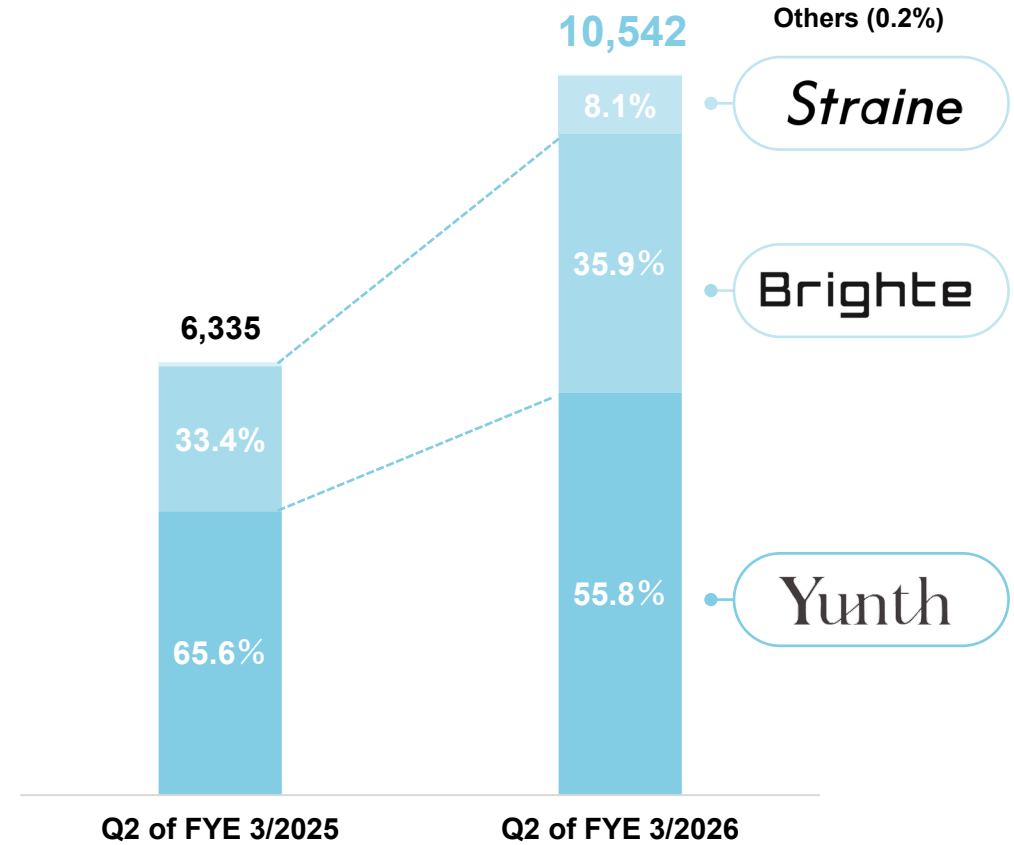


**Strengthened sales at retail stores for the launch of “Straine” and to capture inbound demand.
Sales for both “Yunth” and “Brighte” continue to grow steadily, and “Straine” experienced a strong launch.**

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



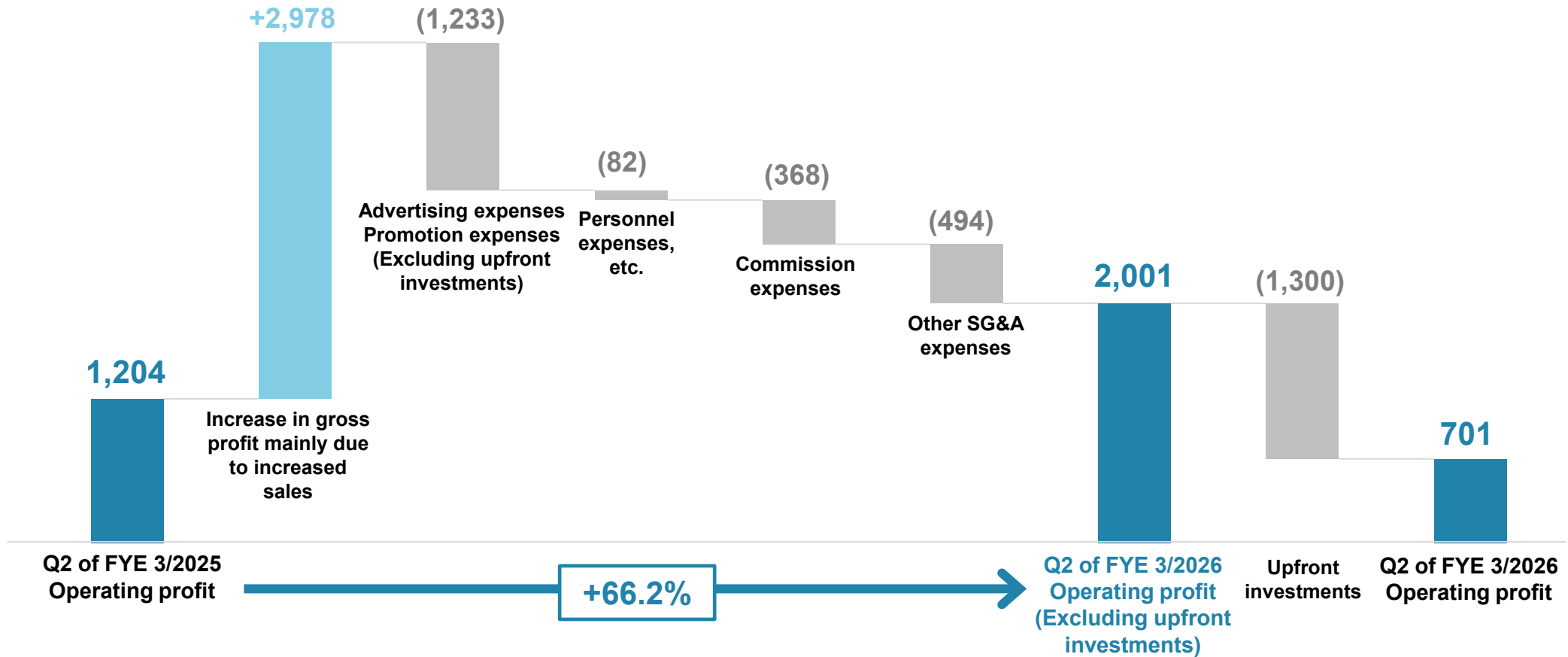
Sales composition by brand (Unit: Millions of yen)



In the first half of the fiscal year, the Company implemented temporary upfront investments essential for doubling full-year sales and operating profit.

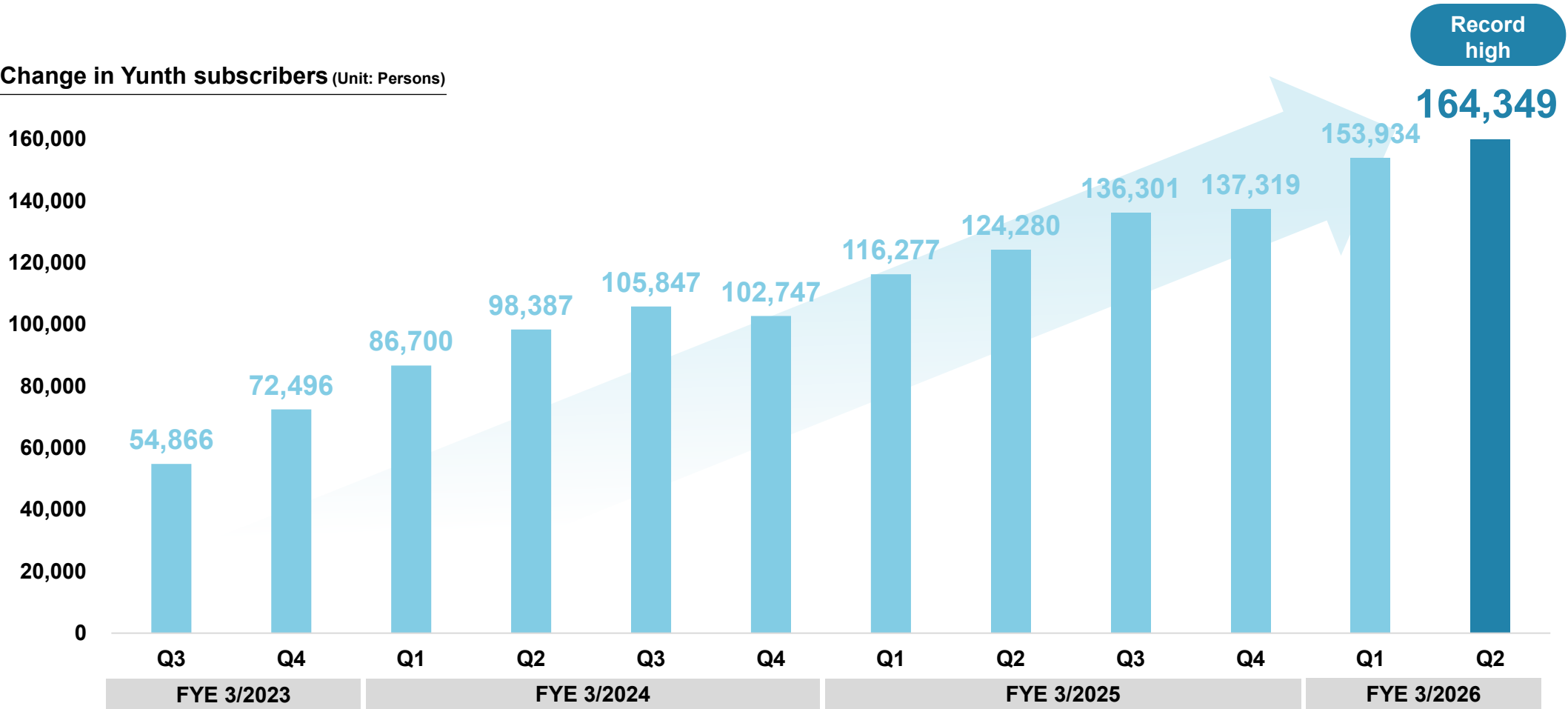
Excluding upfront investments, operating profit was 2,001 million yen, up +66.2% YoY.

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



In Q2, while controlling investment, the Company increased the number of subscribers to 164,000 people. Since we plan to control new customer acquisition in Q4, we expect to achieve the target value of 172,000 people in Q3.

Change in Yunth subscribers (Unit: Persons)



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

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

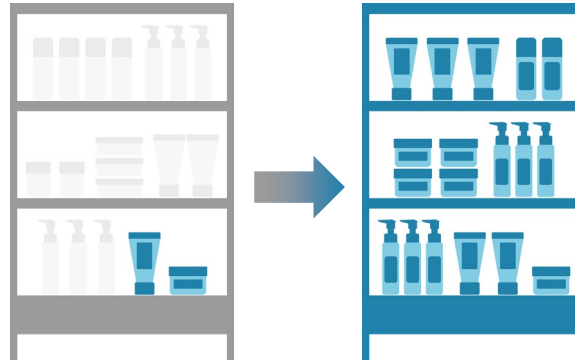
Expand domestic and overseas markets starting with improving brand recognition



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

2

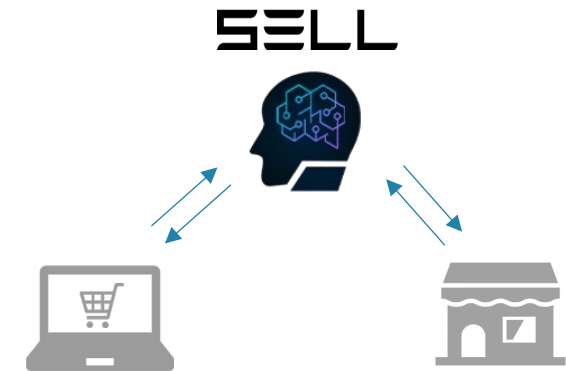
Increase sales per store by expanding SKU



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

3

EC site and store data coordination to optimize marketing



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

V from BTS Signs Japan's First Exclusive Contract with Skincare Brand

This appointment will increase brand presence and accelerate growth both in Japan and overseas.



- V who is a member of BTS, which is a well-known band all over the world, was appointed as the new brand ambassador of the “Yunth” skin care brand.
- Establishing an authentic expression that is truly his own in many areas, such as music and fashion, V from BTS truly embodies the Yunth brand concept of “My own beauty blossoms.”

The numbers tell the story of his global reach. He has established a strong presence and is immensely popular.



Ranked **No.1** as the “most influential influencer in the world.”

- According to TOP NINE, the Instagram analysis website, he is ranked No.1 in the music category as the “most influential influencer in the world.” (As of May 2025)*¹
- Number of Instagram followers is approximately **70 million** people.*²
- V’s post in February 2025 set a new record for the most likes among Instagram posts in 2025 from male stars worldwide.*³



Ranked **No.1** as the “most handsome man in the world.”

- V was placed first in rankings for the “most handsome man in the world” among 50 male stars selected worldwide by Shining Awards, the entertainment website.*⁴
- V was placed first as the most handsome man in the world in the “Top 10 Most Handsome Men in the World as of 2025” article released by TechnoSports, the foreign media website.*⁵



Receives the **highest** search volume in Google among K-Pop artists.

- V was placed first in the “Search Rankings for Q3 2025” released by Google Trends on October 1, 2025.
- Receives the highest search volume among K-Pop artists in 74 countries, including the U.S., UK, and Japan, out of 80 countries worldwide.*⁶

*1: TOP NINE “Top Music Influencers on Instagram”

*2: From V’s Instagram account page

*3: NEXTSHARK “BTS’ V has most-liked Instagram post of 2025”

*4: Shining Awards “Most Handsome Man In The World 2024”

*5: TechnoSports “Who is the Most Handsome Man in the World as of 2025?”

*6: livedoor News “BTS V “The K-Pop star with the most Google searches” is once again No.1. The numbers signify his global presence”

He has generated a phenomenal response in the global market. He brings significant economic benefits.

Influence due to advertising contract with V of BTS (examples of other companies)



The effect of appointing him for a French luxury brand

In South Korea, the brand EMV (Earned Media Value) exceeded 274 million dollars, achieving a new record high. Also, the brand experienced explosive growth with a net sales increase of 513% YoY and operating profit increase of 591% YoY.* 1



The effect of appointing him for a French luxury jewelry brand

The 26,700-dollar (about 4 million yen) necklace worn by V during the sales campaign was sold out.
The approximately 13,500-dollar (about 2 million yen) watch worn by V when he left military service in June 2025 was sold out within hours worldwide, including Japan.* 2



The effect of appointing him for a Korean coffee brand

New app users suddenly increased by over 2 million people. The commercial video released in January 2024 surpassed 12 million views in 2 weeks, setting a record for the highest number of views for a commercial video.* 3

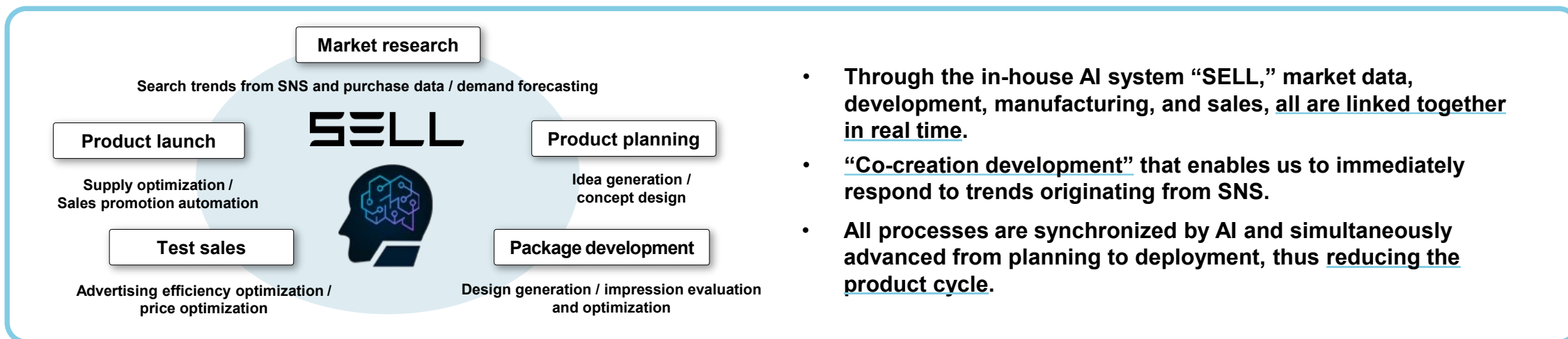
*1: STARNEWS "CELINE takes flight! BTS's V records the highest EMV among Korean stars across the four major fashion weeks."

*2: Hindustan Times "Cartier website crashes, ₹22 lakh necklace sold out as BTS V aka Kim Taehyung named new brand ambassador," Indiatimes "BTS V's Midas touch: Fresh off military discharge, Kim Taehyung sells out \$13,500 Cartier watch, book, keychain, & even his chair"

*3: sportskeeda "KIM TAEHYUNG EFFECT" — Fans react as BTS' V's endorsement propels Compose Coffee beyond Starbucks in South Korea"

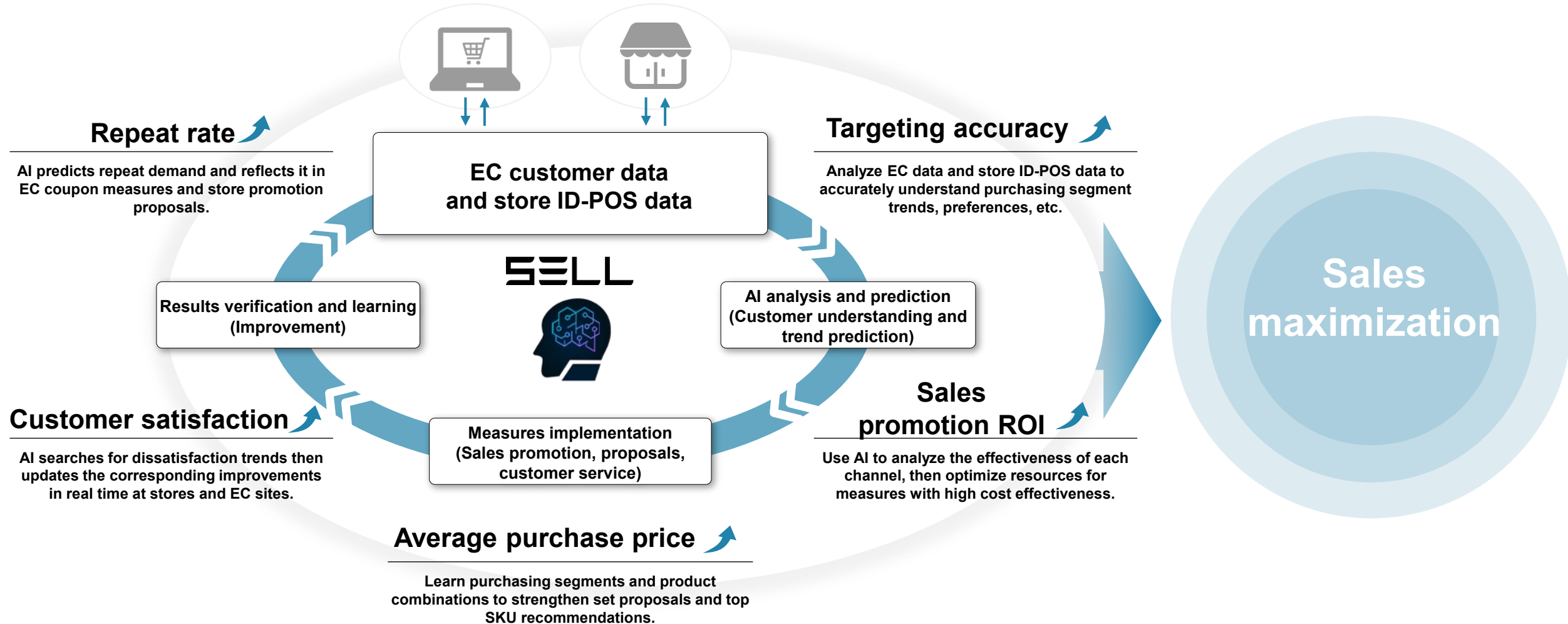
Use “SELL” to enable product deployment at a speed of around 4 times faster than usual.
 Release new products in succession to the market using “co-creation development” that enables us to immediately respond to trends.

Comparison of periods from market research to product launch



- 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.

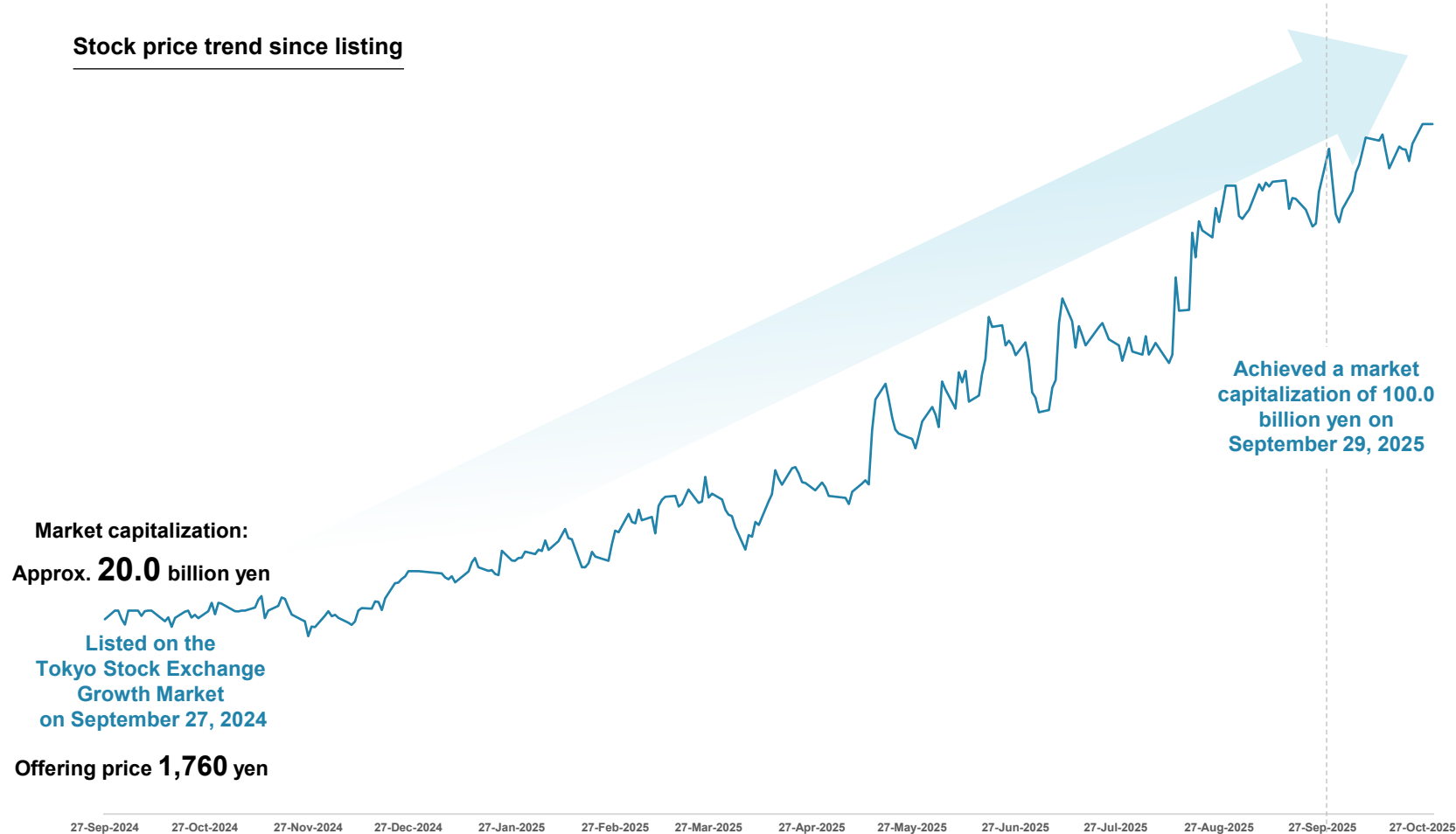
Link EC data and store ID-POS data with SELL, and maximize sales by leveraging the analyzed customer segments and purchasing trends.



Achieved a market capitalization of 100.0 billion yen after approximately one year since going public, as stated by CEO Makoto Tatsukawa at the time of listing.

We intend to grow further while aiming for the next goal of achieving a market capitalization of 1 trillion yen.

Stock price trend since listing



End of October 2025
Market capitalization
About **130.0** billion yen

||

Closing price as of October 31, 2025
Stock price
¥2,093
(Stock price after the 5:1 split)

X

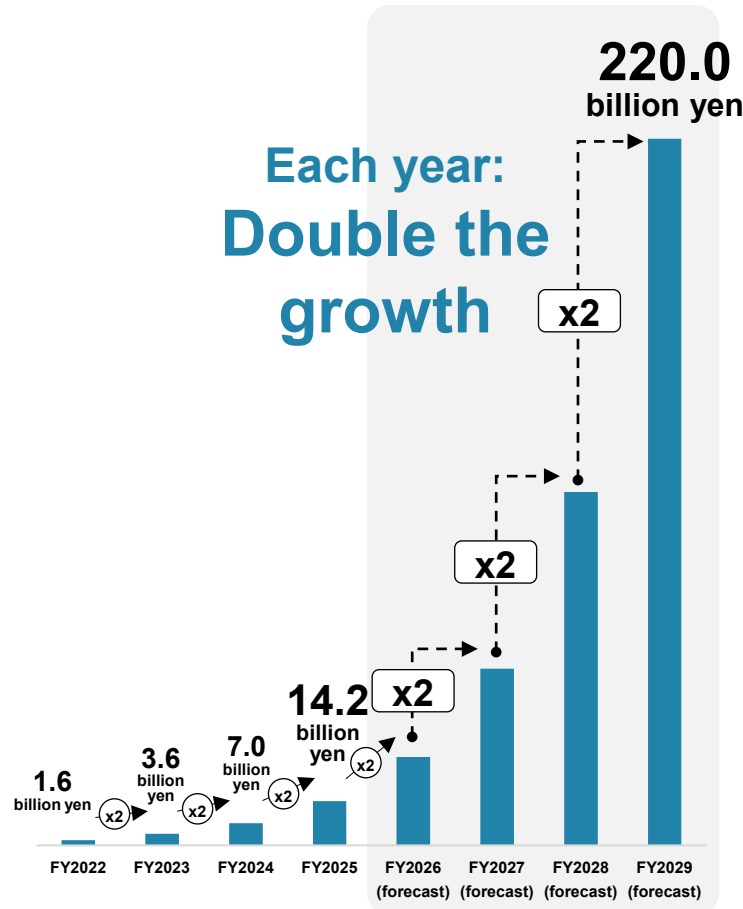
End of October 2025
Total number of shares issued
61,880,000 shares

*1: Calculated based on the closing price as of July 31, 2025

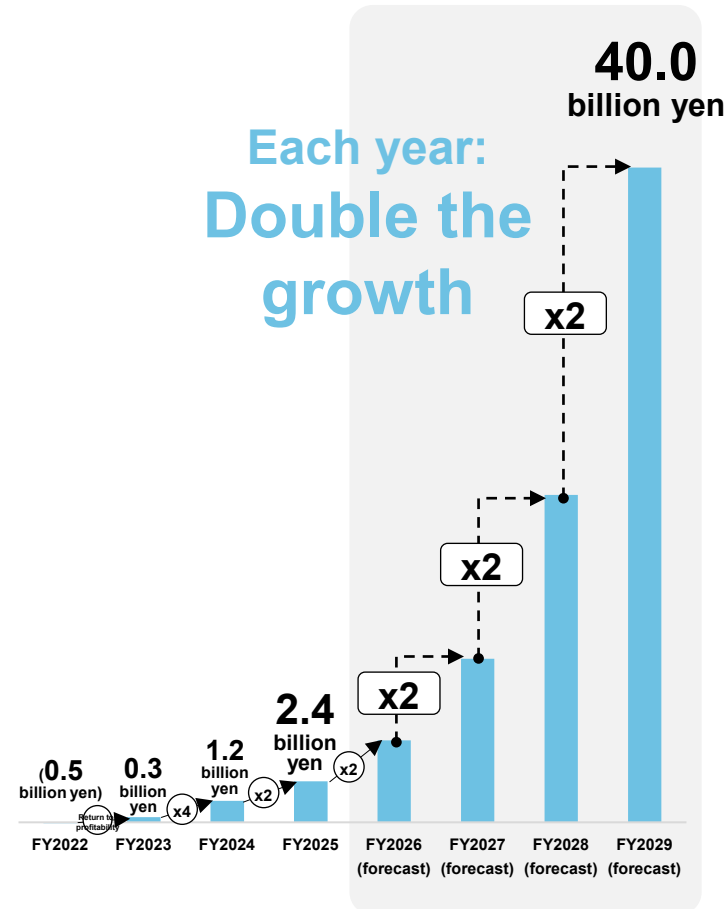
- **Summary of Financial Results for the Six Months Ended September 30, 2025**
- **Overview of Financial Results for the Six Months Ended September 30, 2025**
- **Growth Strategy (1 Trillion Yen Capitalization Plan)**
- **Appendix**

The Company aims to double its annual net sales and operating profit, working to achieve net sales of 220.0 billion yen and operating profit of 40.0 billion yen for the fiscal year ending March 31, 2029, and a market capitalization of 1 trillion yen.

Change in net sales (plan)



Change in operating profit (plan)



	FYE 3/2025 (results)	FYE 3/2029 (plan)
Net sales	14.2 billion yen	220.0 billion yen
Operating profit	2.4 billion yen	40.0 billion yen
Net profit	1.7 billion yen	28.0 billion yen
	×	×
PER	About 30 times	About 35 times
Market capitalization	About 50.0 billion yen	About 1 trillion yen

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.

Net sales
220.0
billion yen

M&A strategy

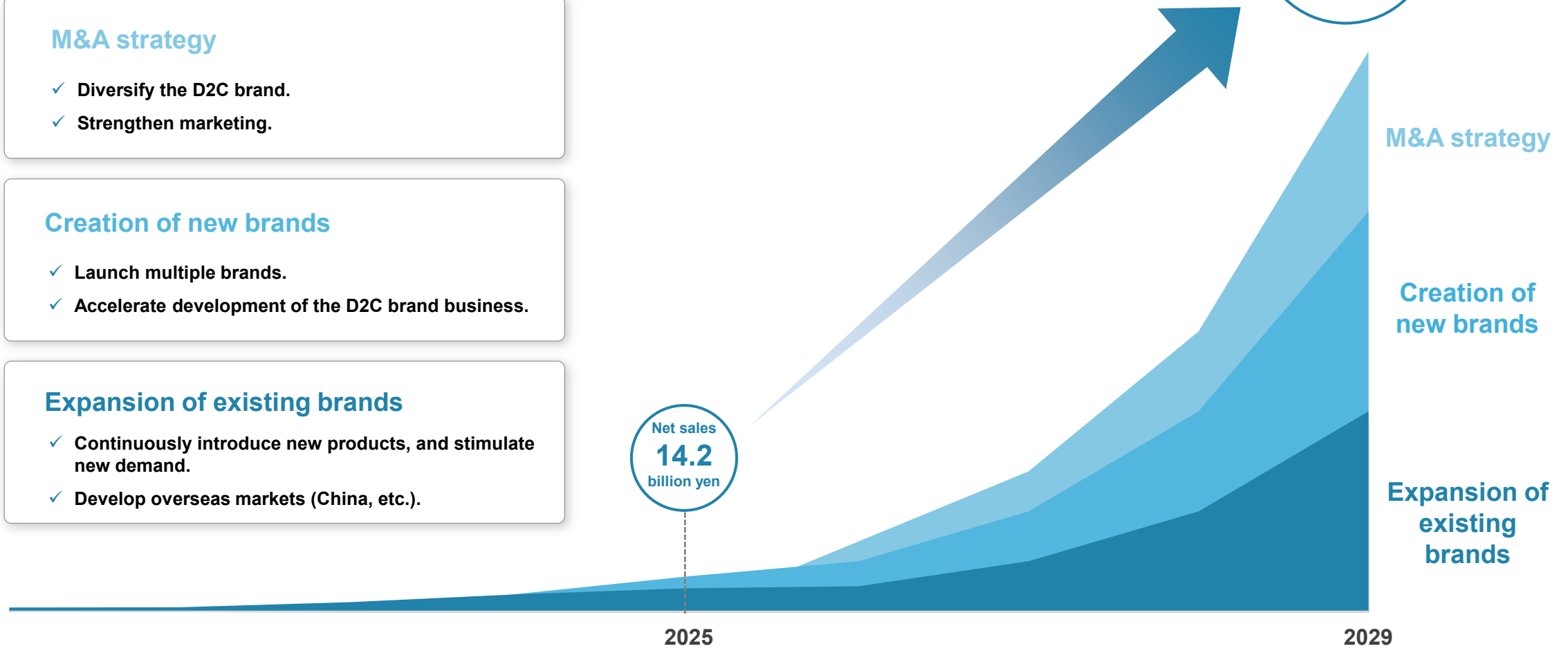
- ✓ Diversify the D2C brand.
- ✓ Strengthen marketing.

Creation of new brands

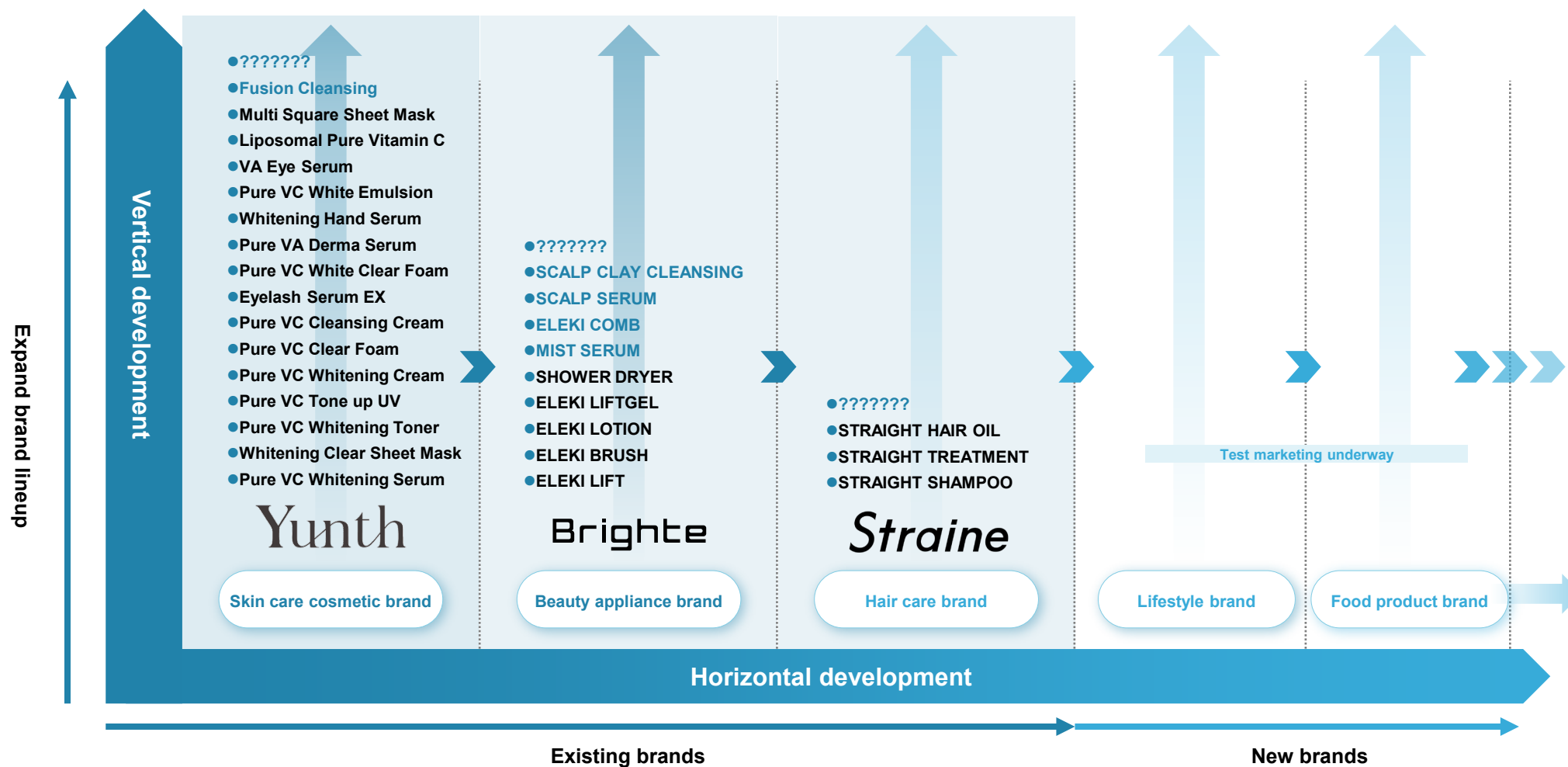
- ✓ Launch multiple brands.
- ✓ Accelerate development of the D2C brand business.

Expansion of existing brands

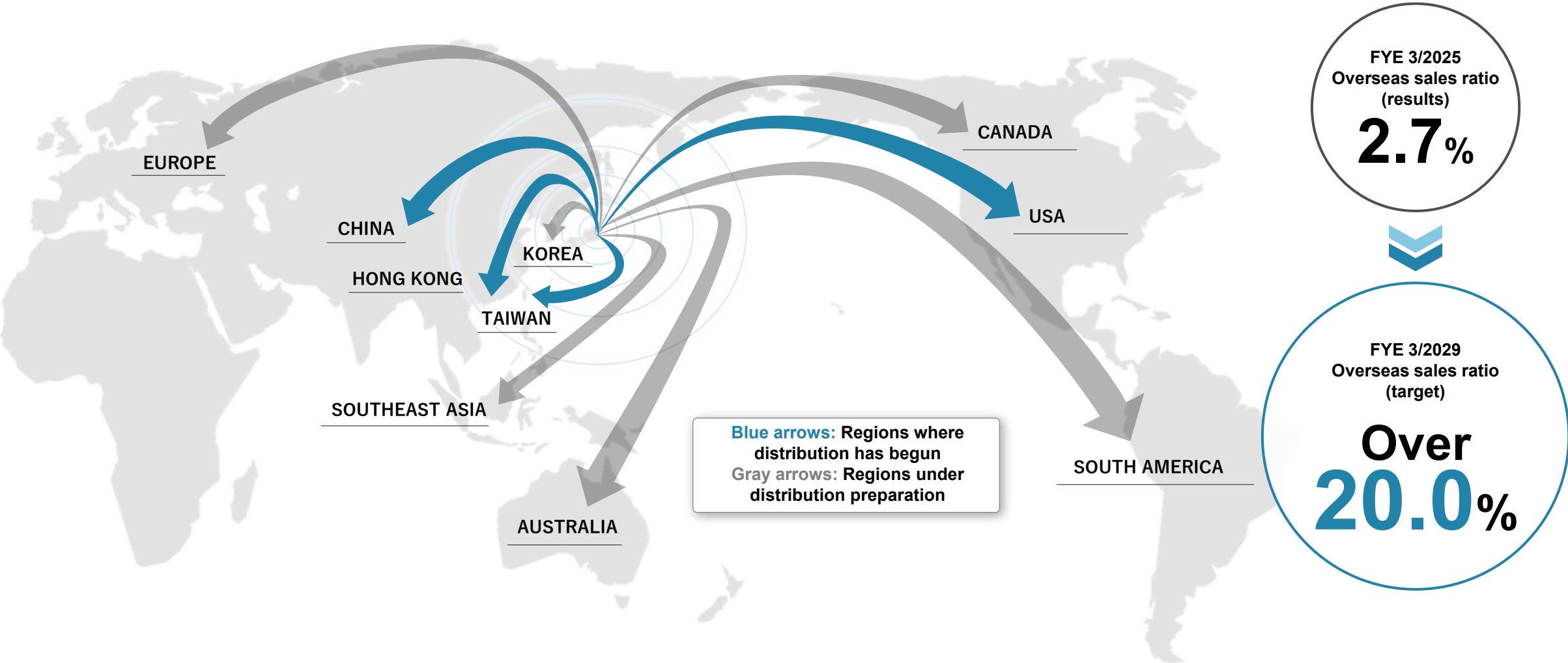
- ✓ Continuously introduce new products, and stimulate new demand.
- ✓ Develop overseas markets (China, etc.).



The Company will continue to introduce to the market high potential hit products and will stimulate new demand.
 Beauty appliance brand **Brighte** plans to announce a new core product by the end of this year.



The Company will further expand sales of existing brands through business opportunities in overseas regions, including China, Taiwan, and Southeast Asia.



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

The Company's brand portfolio will grow by diversifying its brands.



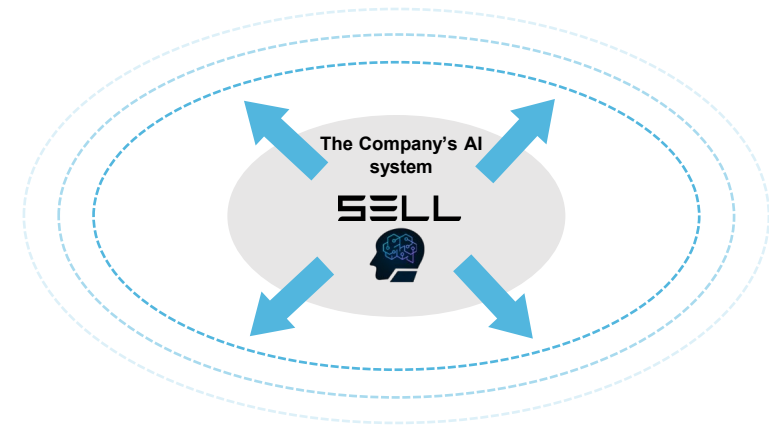
Target

- Achieve net sales at 4.0 billion yen 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

The Company's innovative marketing system will gain additional capabilities.

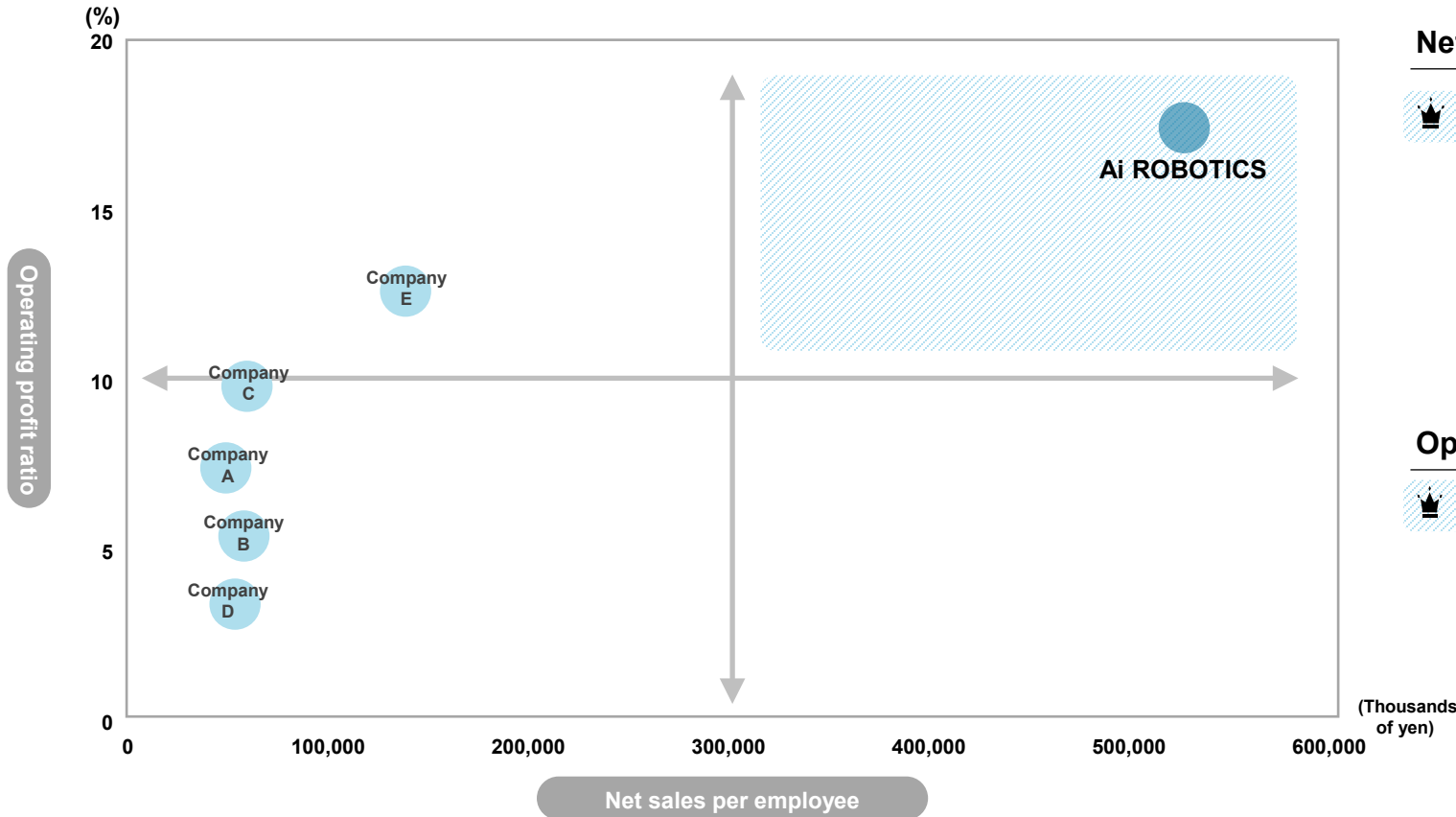


Target

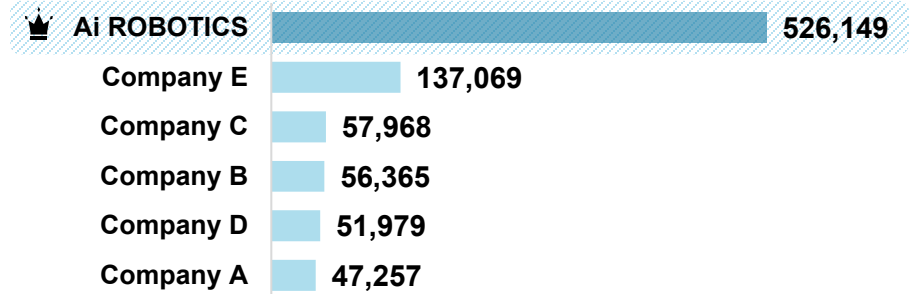
- Enhance the Company's AI system.
- Diversify marketing channels.
- Recruit top-level engineers; etc.

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

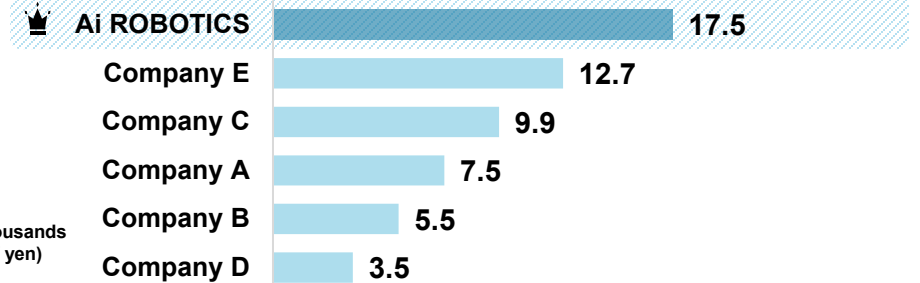
The Company has achieved high net sales per employee and operating profit ratio among cosmetics related companies (D2C companies).



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 yen), 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.

- **Summary of Financial Results for the Six Months Ended September 30, 2025**
- **Overview of Financial Results for the Six Months Ended September 30, 2025**
- **Growth Strategy (1 Trillion Yen Capitalization Plan)**
- **Appendix**

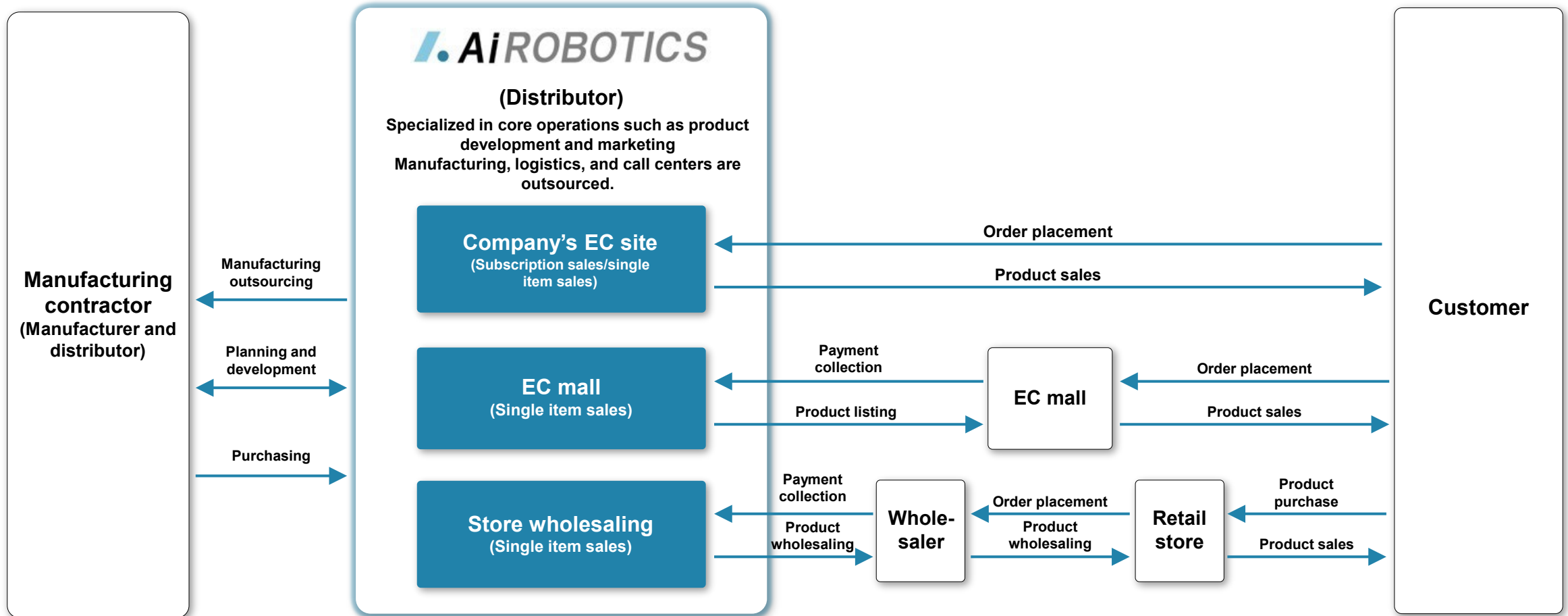
The Company name “Ai ROBOTICS” derives from the Company’s use of automated operations using the “SELL” AI system which is equipped with AI and RPA (Robotic Process Automation).

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.	1,670,670 thousand yen (including legal capital surplus)
Number of employees	32 (as of September 30, 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.

- **These briefing materials have been prepared by the Company for the sole purpose of disclosing relevant information and do not constitute a solicitation of an offer to purchase or sell securities in the United States, Japan or any other jurisdiction. The securities of the Company cannot be offered or sold in the United States, Japan, or any other jurisdiction without registration or filing under the applicable laws or an exemption therefrom.**
- **In preparing these briefing materials, the Company has relied on and assumed the truthfulness, accuracy, and completeness of all information available to it, but the Company makes no representation or guarantee as to the truthfulness, accuracy, or completeness of such information.**
- **The information contained in these briefing materials is subject to change without prior notice.**
- **These briefing materials and their contents may not be disclosed or used by any third party for any other purpose without prior written consent from the Company. Statements contained in these briefing materials regarding future performance are forward-looking declarations. Forward-looking declarations may include, without limitation, words such as “believe,” “anticipate,” “plan,” “strategy,” “expect,” “project,” “predict,” “potential,” or other similar expressions describing future operating activities, performance, events, or conditions. The forward-looking declarations are based on the judgment of the Company’s management in light of currently available information. For this reason, these forward-looking declarations are subject to various risks and uncertainties, and actual performance may differ significantly from the forecasts expressed or implied in such forward-looking declarations. Accordingly, the Company cautions against placing undue reliance on forward-looking declarations.**