Financial Results Briefing Materials

for the Six Months Ended September 30, 2026

Ai ROBOTICS INC.
November 2026
Securities code: 247A

- **Executive Summary**
- Overview of Financial Results for the Six Months Ended September 30, 2026
- Revision of the Full-Year Earnings Forecast for the Fiscal Year Ending March 31, 2027
- Initiatives for the Second Half
- Appendix

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Financial summary

- Net sales were ¥22.7 billion, +115.5% YoY (vs. non-consolidated prior year), driven by Yunth, Brighte, and BJC.
- Operating profit was positive for the first half, with ¥624 million recorded in Q2 alone.

Revision of full-year forecast

- Full-year forecast revised downward due to the new brand launch postponement and Straine's underperformance.
- Net sales of ¥52.0 billion (+77.1% YoY) and operating profit of ¥6.0 billion (+57.8% YoY).

Initiatives for the second half

- Expansion of sales channels: Stores, convenience stores, and Amazon US
- Strengthening of product brands: "Deep Boost" and new SKUs paired with skincare
- Synergy with BJC: Salon-exclusive model, e-commerce growth, logistics integration

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The four growth pillars—Yunth, Brighte, BJC, and sales channel expansion—continued in the first half. The revision mainly reflects the new brand launch postponement and Straine's underperformance.

Areas of continued growth

Yunth / Brighte
Continued sales growth
Yunth +24.8%
Brighte +100.1%
First-half net sales (YoY)

BJC
Progress as planned
¥6.86bn
First-half net sales

From EC to stores and salons
Approx. 4.6x*
Store wholesale net sales (YoY)

Areas with revised plans

New brand
Launch timing
Second-half launch ▶ Postponed

Review of sales strategy

Straine
Full-year sales plan
¥6.0bn ▶ ¥2.0bn

Gross margin assumptions also reviewed

Revised full-year earnings forecast
Initial forecast ▶ Revised

Net sales — YoY +77.1%
¥56.0–60.0bn ▶ ¥52.0bn

Operating profit — YoY +57.8%
¥7.5–10.0bn ▶ ¥6.0bn

*The approx. 4.6x for store wholesale includes the effect of BJC consolidation (FYE 3/2026 Q2 is non-consolidated; FYE 3/2027 Q2 is consolidated).

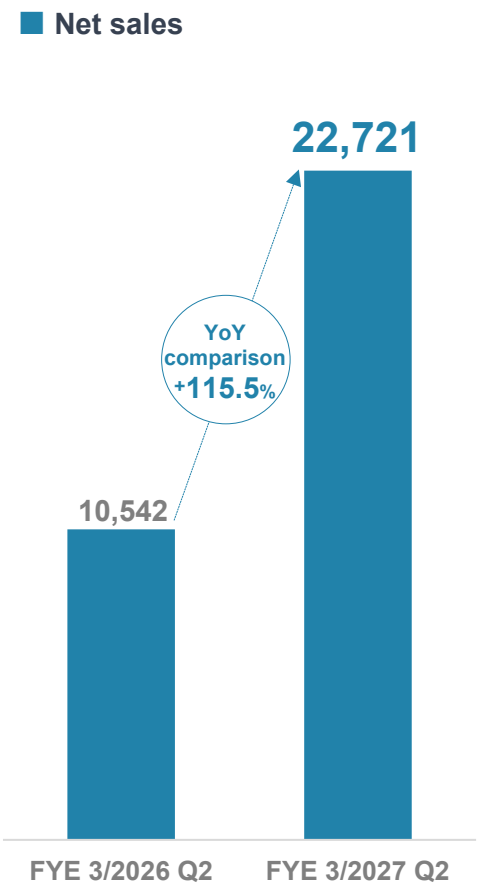
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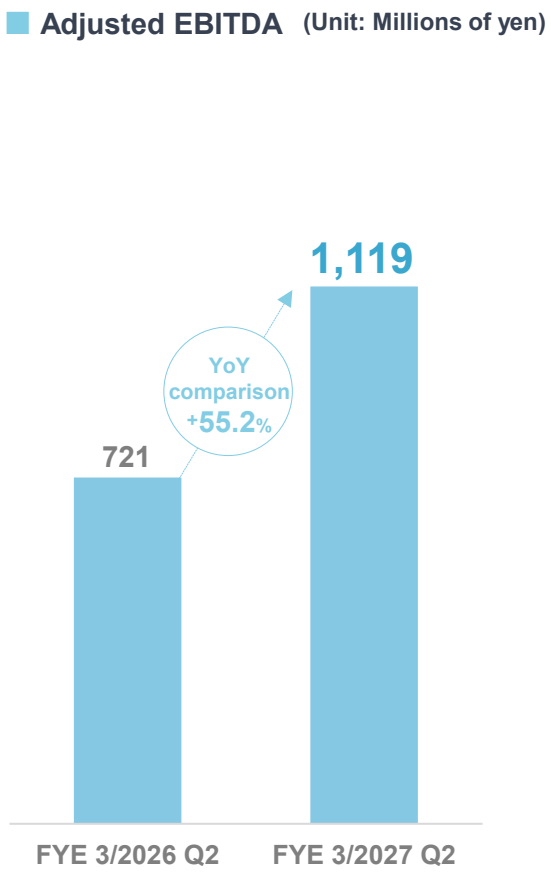
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Net sales rose 115.5% YoY to ¥22,721 million, driven by Yunth, Brighte, and BJC. Q2 profit offset the Q1 operating loss, securing first-half operating profit of ¥93 million.

Results for the cumulative period (Unit: Millions of yen)	FYE 3/2026 Q2 (Non-consolidated)	FYE 3/2027 Q2 (Consolidated)	YoY comparison
Net sales	10,542	22,721	+115.5%
Gross profit	7,991	14,336	+79.4%
Gross profit margin	75.8%	63.1%	(12.7 points)
SG&A expenses	7,290	14,242	+95.4%
SG&A expense ratio	69.2%	62.7%	(6.5 points)
Operating profit (loss)	701	93	(86.7%)
Operating profit margin	6.6%	0.4%	(6.2 points)
Ordinary profit (loss)*1	686	(319)	–
Profit (loss)	468	(534)	–
Adjusted indicators			
Adjusted EBITDA*2	721	1,119	+55.2%
Adjusted EBITDA margin	6.8%	4.9%	(1.9 points)
Adjusted profit*3	468	410	(12.4%)



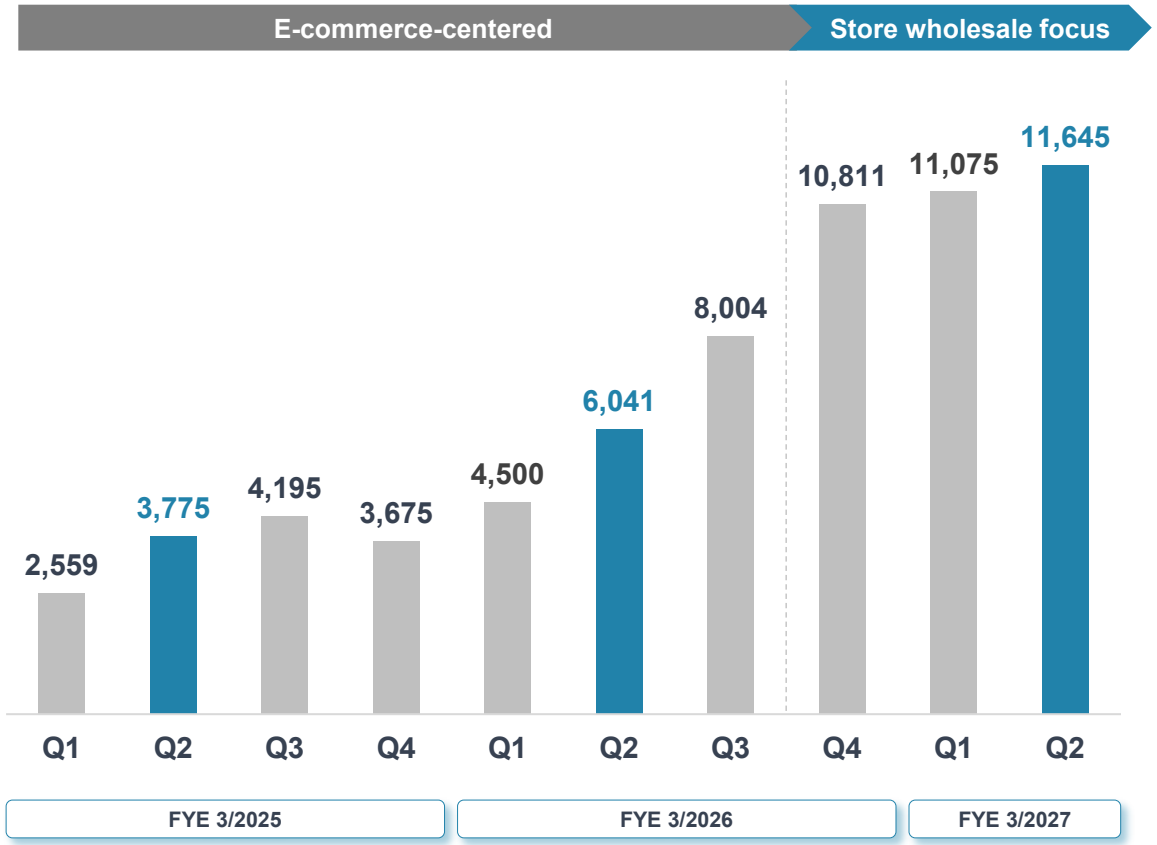


*1: Ordinary profit (loss) is operating profit (loss) adjusted for non-operating profit. The negative difference of ¥412 million from operating profit (loss) was mainly due to interest expenses and financing fees associated with M&A financing.
*2: Operating profit (loss) + depreciation + amortization of goodwill, etc. associated with M&A (including amortization of long-term prepaid expenses) + 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

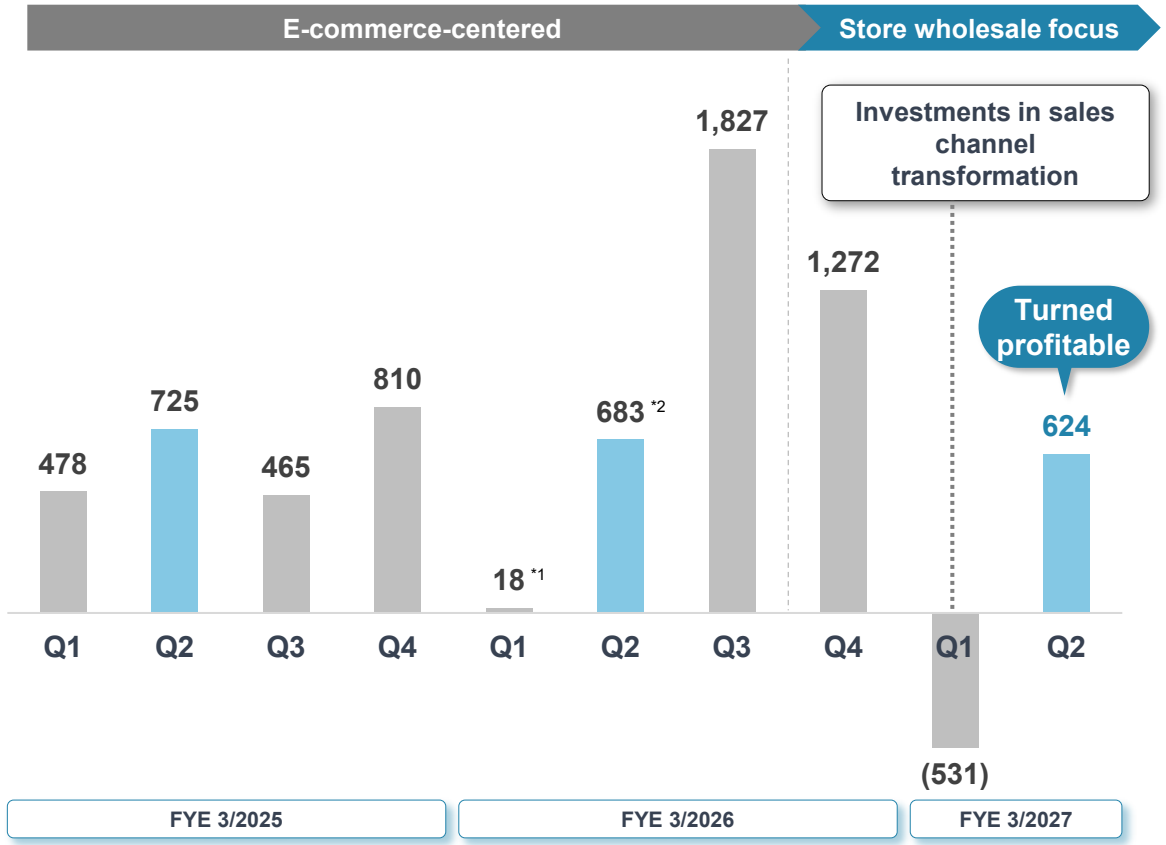
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Net sales grew on the shift to store wholesale.
Q2 operating profit of ¥624 million offset the Q1 loss from investment in shifting sales channels.

Net sales trend (Unit: Millions of yen)



Operating profit trend (Unit: Millions of yen)



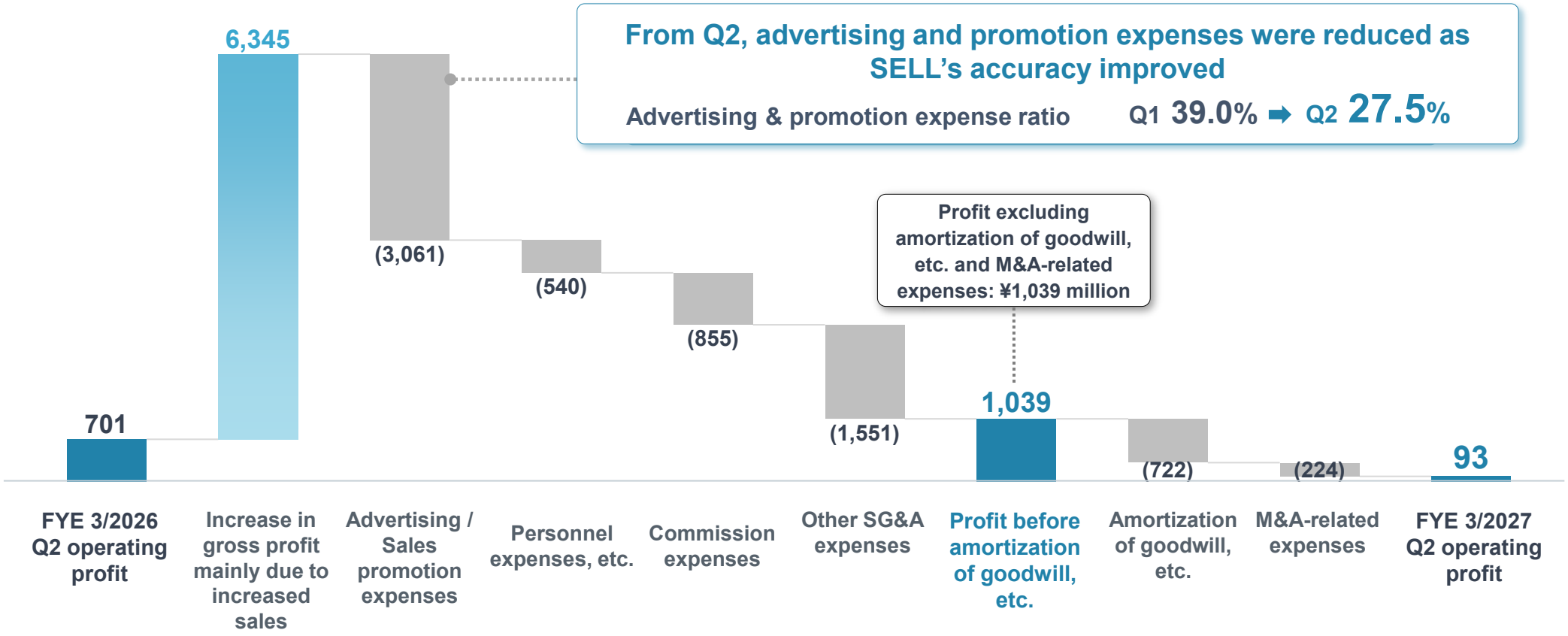
*1: Result of advertising investment to strengthen new customer acquisition for Yunth and promotional investment in SHOWER DRYER.
*2: Mainly the result of promotional investment in Straine.

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Higher net sales lifted gross profit by ¥6,345 million.
Better SELL marketing accuracy lowered the advertising & promotion expense ratio, boosting profit.

Analysis of changes to operating profit (loss)

(Unit: Millions of yen)

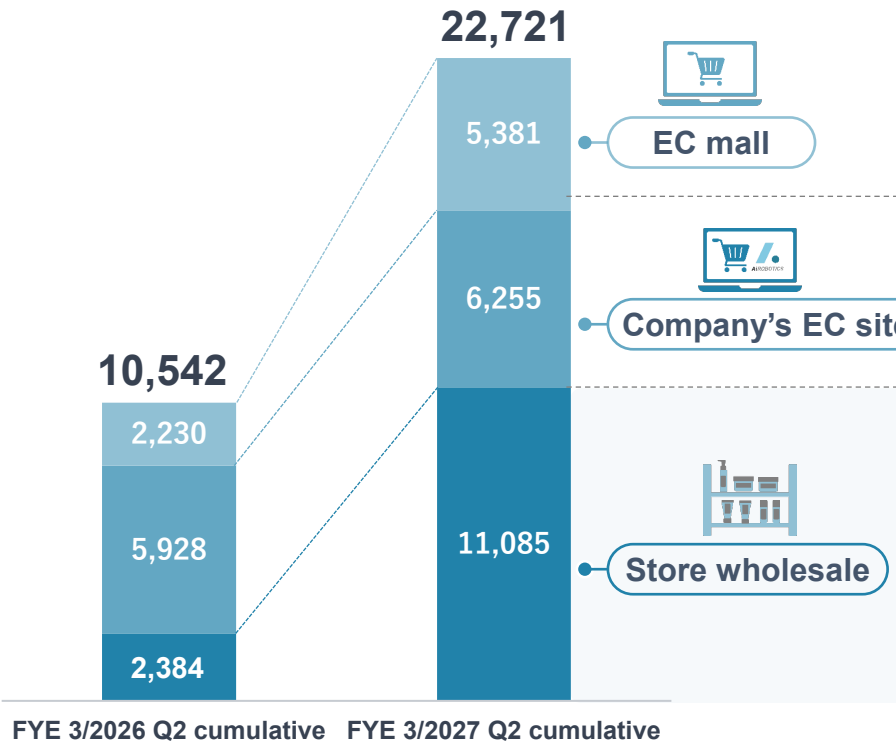


*FYE 3/2026 Q2 is non-consolidated; FYE 3/2027 Q2 is consolidated.

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Store wholesale grew approx. 4.6x YoY, becoming a pillar that accounts for 49% of total sales. E-commerce also grew, lifting total net sales approx. 2.2x to ¥22,721 million.

Net sales by sales channel (Millions of yen)



YoY comparison

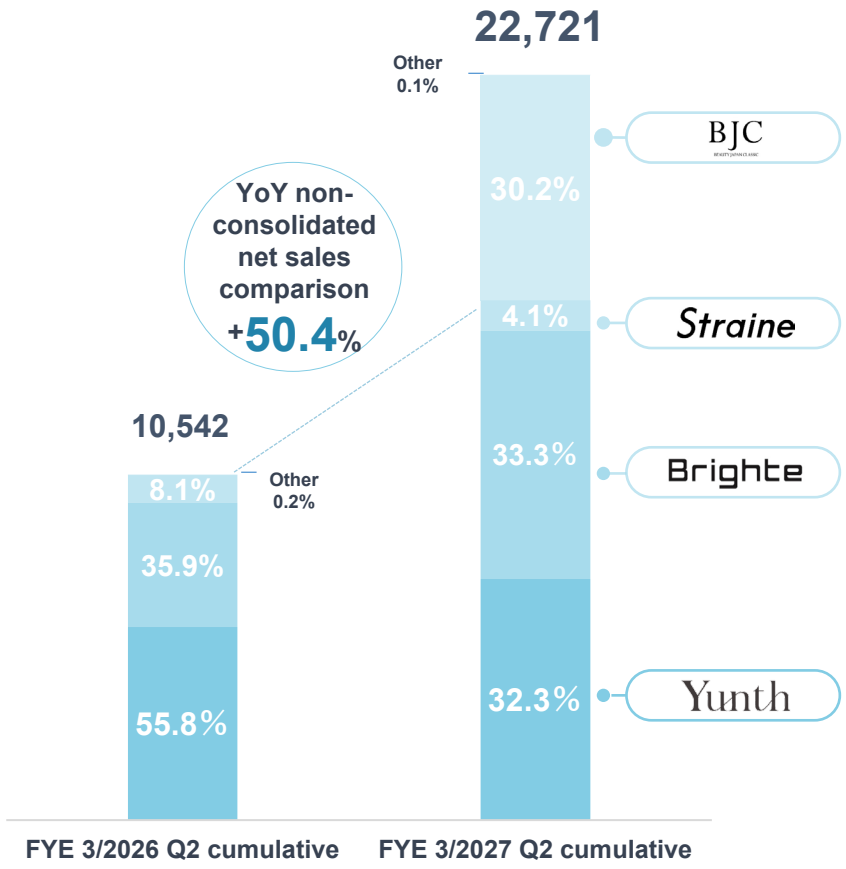
EC mall	Approx. 2.4x	Net sales ¥2,230 → **¥5,381** million Composition 21% → **23%** ▶ **Products of both the Company and BJC grew**
Company's EC site	+6%	Net sales ¥5,928 → **¥6,255** million Composition 56% → **28%** ▶ **Remained stable as a core sales channel**
Store wholesale	Approx. 4.6x	Net sales ¥2,384 → **¥11,085** million Composition 23% → **49%** ▶ **Grew into a pillar at about half of sales**

*Yen amounts are rounded down to millions.
*The approx. 4.6x for store wholesale includes the effect of BJC consolidation (FYE 3/2026 Q2 is non-consolidated; FYE 3/2027 Q2 is consolidated).

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Brighte's ELEKI LIFT and BJC's Lashaddict drove first-half performance. For Yunth, sheet masks performed well, and overall sales increased.

Sales composition by brand (Unit: Millions of yen)



Results by brand (Unit: Millions of yen)

		FYE 3/2026 Q2 cumulative	FYE 3/2027 Q2 cumulative	YoY comparison
Yunth	Net sales	5,887	7,346	+24.8%
	Gross profit	4,532	5,045	+11.3%
	Gross profit margin	77.0%	68.7%	(8.3 points)
Brighte	Net sales	3,783	7,569	+100.1%
	Gross profit	2,943	5,007	+70.1%
	Gross profit margin	77.8%	66.2%	(11.6 points)
Straine	Net sales	854	927	+8.5%
	Gross profit	502	299	(40.4%)
	Gross profit margin	58.8%	32.3%	(26.5 points)
BJC	Net sales	5,537	6,865	+24.0%
	Gross profit	–	3,966	–
	Gross profit margin	–	57.8%	–

Initial shipments of the renewed line were concentrated in Q4 of the previous fiscal year, and first-half repeat purchases fell short of expectations. Repricing of the initial line sharply lowered the gross profit margin.

Note: The FYE 3/2026 Q2 cumulative figures for BJC represent actual results from before it joined the Group (for reference).

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The BJC acquisition was financed with short-term borrowings; total assets grew to ¥50,851 million. Goodwill lowered the equity-to-asset ratio to 11.0%; part of the borrowings was refinanced long-term.

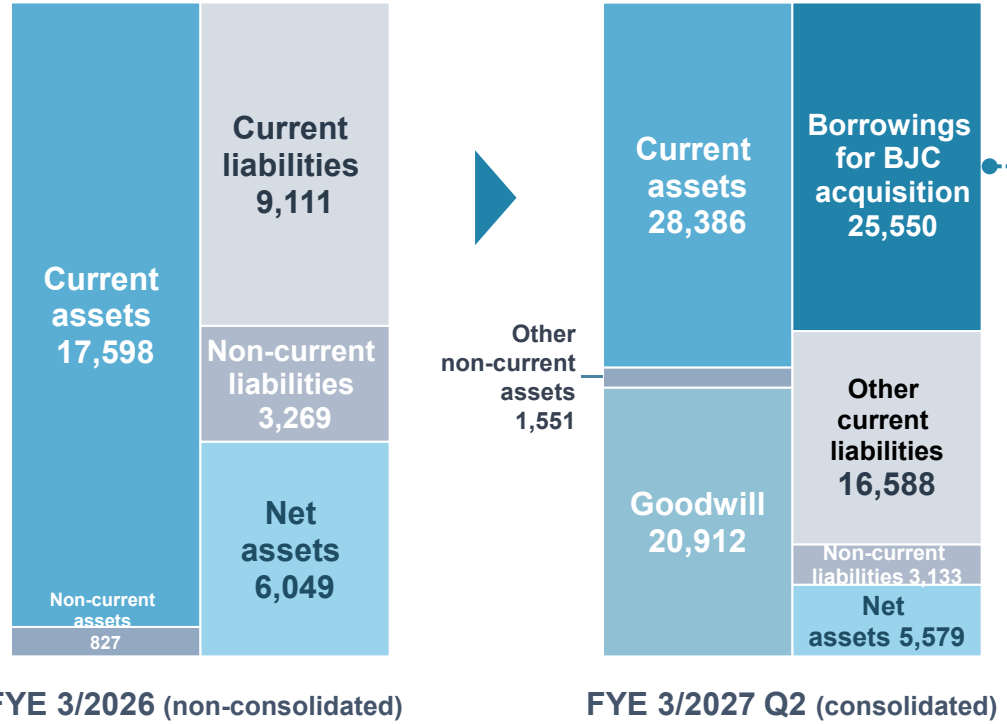
Total assets
¥50,851 million
FYE 3/2026 (non-consolidated) 18,431

Goodwill (provisional figure)
¥20,912 million
Recorded upon the acquisition of BJC shares

Equity-to-asset ratio
11.0%
FYE 3/2026 (non-consolidated) 32.8%

Cash and cash equivalents
¥9,007 million
Beginning balance 3,987

Change in balance sheet (Unit: Millions of yen)



FYE 3/2026 (non-consolidated)

FYE 3/2027 Q2 (consolidated)

Refinancing of ¥25,550 million

¥15,000 million Refinanced long-term

Refinanced on October 8, 2026 through long-term borrowings from Mizuho Bank, Resona Bank, SBI Shinsei Bank, and Japan Finance Corporation

¥10,550 million Under discussion

Proposals received from multiple parties including Mizuho Bank

Purpose of extending repayment deadline	To examine the optimal financing method
Impact on performance	No impact on consolidated results for FYE 3/2027

*Yen amounts are rounded down to millions.

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Forecast revised down on the new brand launch postponement and Straine's underperformance. The new brand's second-half launch was postponed following a review of its sales strategy.

(Unit: Millions of yen)	FYE 3/2026 (Results)	FYE 3/2027 (Revised consolidated forecast)	YoY	FYE 3/2027 (Initial consolidated forecast)	Vs. initial forecast
Net sales	29,359	52,000	+22,641 +77.1%	56,000 to 60,000	(4,000) to (8,000)
Operating profit	3,802	6,000	+2,198 +57.8%	7,500 to 10,000	(1,500) to (4,000)
Adjusted EBITDA*1	3,850	8,000	+4,150 +107.8%	9,500 to 12,000	(1,500) to (4,000)
Adjusted profit*2	2,654	4,300	+1,646 +62.0%	5,900 to 7,400	(1,600) to (3,100)

*1: Operating profit + depreciation + amortization of goodwill, etc. associated with M&A (including amortization of long-term prepaid expenses) + expenses related to M&A
*2: Profit (loss) attributable to owners of parent + amortization of goodwill, etc. associated with M&A + expenses related to M&A

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EC-first brands Yunth and Brighte progressed steadily; newly acquired BJC was on track. Offline-first Straine expects a lower gross margin from weaker sales and initial-line repricing.

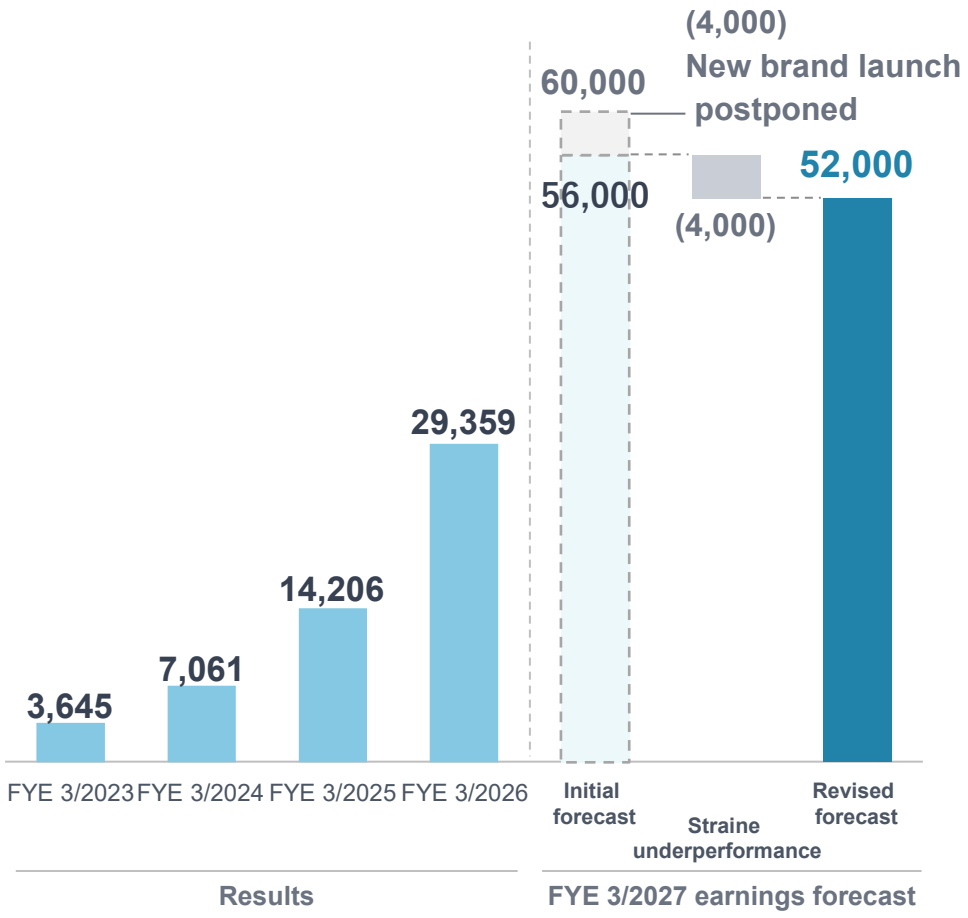
The progress rate for Yunth reflects a second-half-weighted plan driven mainly by new products launching in the second half.

(Unit: Millions of yen)		Initial plan	Revised plan	Change	Q2 cumulative results	Progress rate
Yunth	Net sales	20,000	20,000	±0	7,346	36.7%
	Gross profit	14,000	14,000	±0	5,045	36.0%
	Gross profit margin	70.0%	70.0%	±0 points	68.7%	–
Brighte	Net sales	15,000	15,000	±0	7,569	50.5%
	Gross profit	9,700	9,700	±0	5,007	51.6%
	Gross profit margin	64.7%	64.7%	±0 points	66.2%	–
Straine	Net sales	6,000	2,000	(4,000)	927	46.4%
	Gross profit	3,700	1,000	(2,700)	299	29.9%
	Gross profit margin	61.7%	50.0%	(11.7 points)	32.3%	–
BJC	Net sales	15,000	15,000	±0	6,865	45.8%
	Gross profit	8,600	8,600	±0	3,966	46.1%
	Gross profit margin	57.3%	57.3%	±0 points	57.8%	–

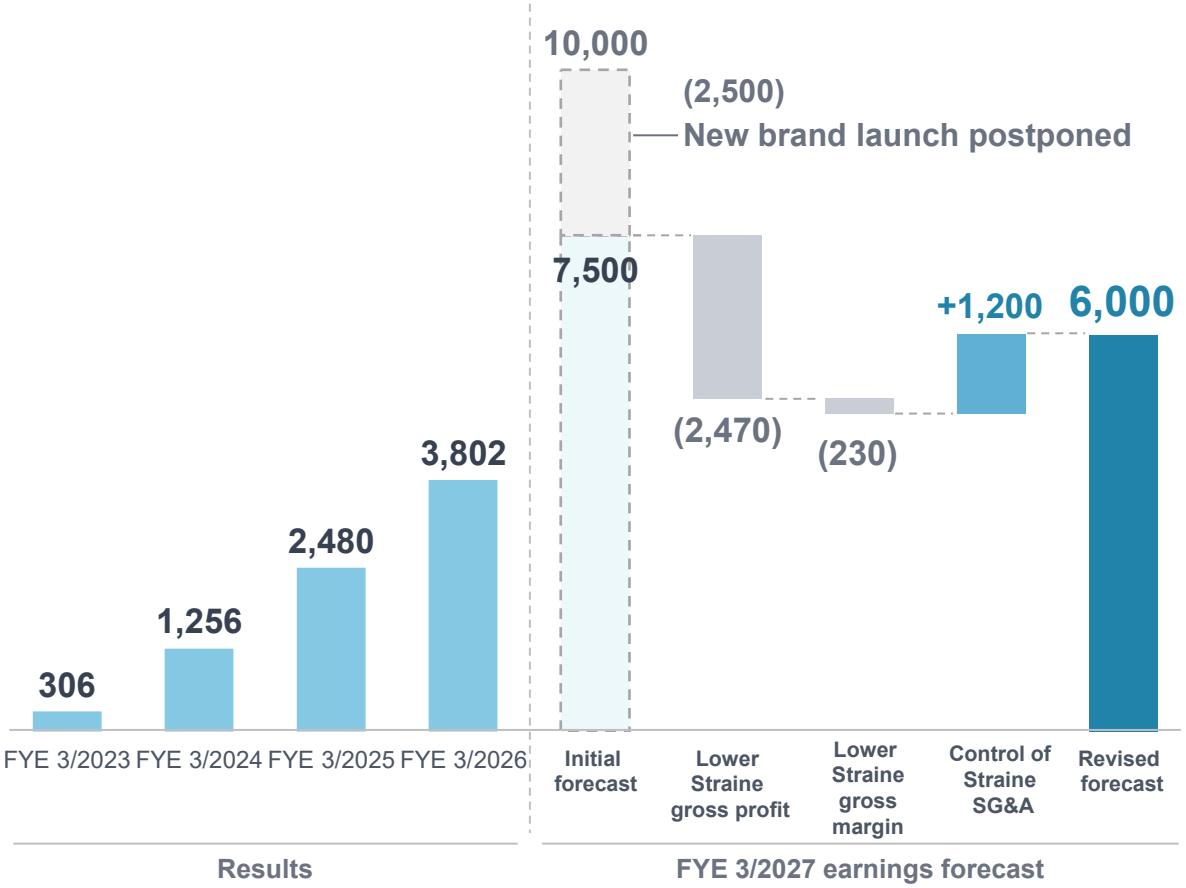
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Even after the revision, we expect high YoY growth: net sales +77% and operating profit +58%. The main factors were the new brand launch postponement and Straine's underperformance.

Net sales trend and FYE 3/2027 forecast (Unit: Millions of yen)



Operating profit trend and FYE 3/2027 forecast (Unit: Millions of yen)



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Store rollout without validating demand through e-commerce and the renewal timing drove the shortfall. Switching fully to renewed products should drive a second-half recovery and the ¥2,000 million full-year plan.

Differences in rollout models

	EC-first model (Yunth / Brighte)	Wholesale-first model (Straine)
Pre-sales through e-commerce	Launch first on our EC site and EC malls	Store rollout without validating demand through e-commerce Reason: Started from store wholesale, the main battleground for shampoos and conditioners
Verified demand with sales data	Assess based on repeat purchase data	
Refine products and marketing approaches	SKU expansion and introduction of new models	
Rollout to the store wholesale channel	Gradually expand into the store wholesale channel	Simultaneous rollout to stores via wholesale
Repeat purchases at stores	**Repeat purchases are replicated.**	Below expectations

Impact of renewal and initial line

Factors Initial line produced to match initial wholesale orders

Assumed store sales would drive repeat purchases, without validating demand through e-commerce

Factors Renewal decided before the initial line sold out

Renewal decided before confirming repeat purchases of the initial line

Impact Initial line inventory sold at a discount — Sales ↓ / Gross margin ↓

Repricing to clear inventory lowered the average selling price

Impact Initial line and renewed products coexist in stores — Sales ↓

The lower-priced initial line stayed on shelves after the renewal, slowing sales growth

Feasibility of the second-half plan

Initial line sold out

As remaining inventory is cleared, selling prices are normalizing

Renewed products only

Shelf transition complete; purchases now go to renewed products

The revised plan is achievable if renewed products keep current pace.

Full-year plan:	Second-half plan:
¥2,000 million	¥1,073 million
Down 23% vs. prior year (2,595)	Up 16% vs. first half (927)

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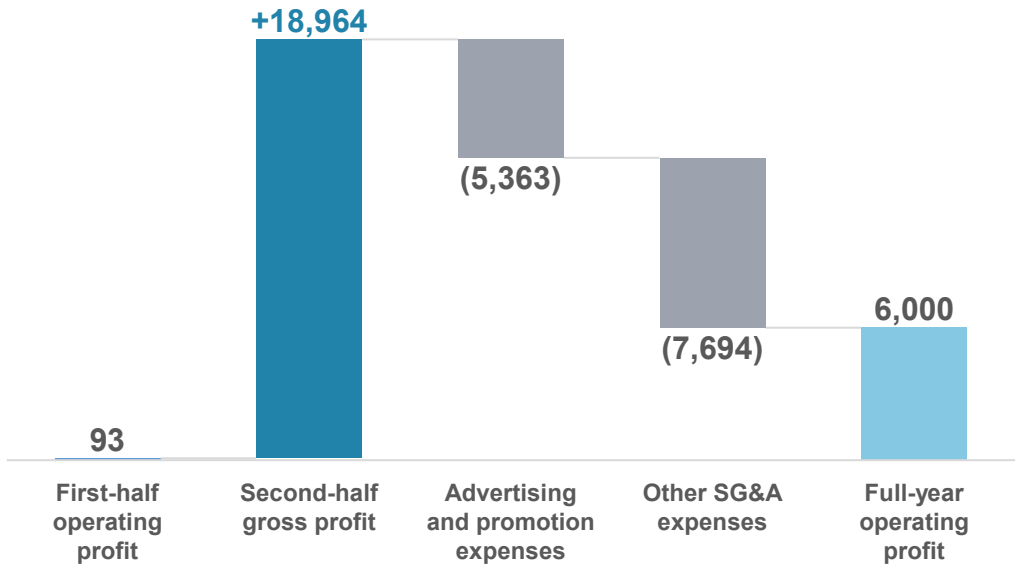
We plan second-half net sales of ¥29,279 million and operating profit of ¥5,907 million.
Adding second-half profit to first-half results, we aim to achieve full-year operating profit of ¥6,000 million.

(Unit: Millions of yen, second half = revised forecast - first-half results)

First-half and second-half breakdown of the revised full-year forecast for FYE 3/2027

	Revised full-year forecast	First-half results	Second-half plan
Net sales	52,000	22,721	29,279
Advertising and promotion expenses	12,883	7,520	5,363
Operating profit	6,000	93	5,907

Build-up to full-year operating profit of ¥6,000 million



See the next page for the feasibility of each item.

*Second-half plan = revised consolidated forecast for FYE 3/2027 - first-half results. Gross profit, advertising and promotion expenses, and other SG&A expenses in the graph are second-half amounts.

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Second-half sales growth: at most half of last year's; gross margin: 64.8% on a higher Yunth sales mix. Advertising and promotion expenses, key to profit improvement, reached the planned level in September.

Elements required to achieve second-half operating profit plan of ¥5,907 million

(Unit: Millions of yen, second half = revised forecast - first-half results)

1. Net sales	x	2. Gross profit margin	-	3. Advertising & promotion expenses	-	Other SG&A expenses	=	Second-half operating profit
29,279 +26% vs. Q2 on a quarterly average basis		64.8% Improved by a higher Yunth sales mix		5,363 Monthly average 894, September results 817		Approx. 7,700 +14% vs. first half		5,907 Full-year forecast 6,000 - first-half results 93

1. Sales growth is half or less of the previous year.

Previous-year results (vs. Q2) +56%

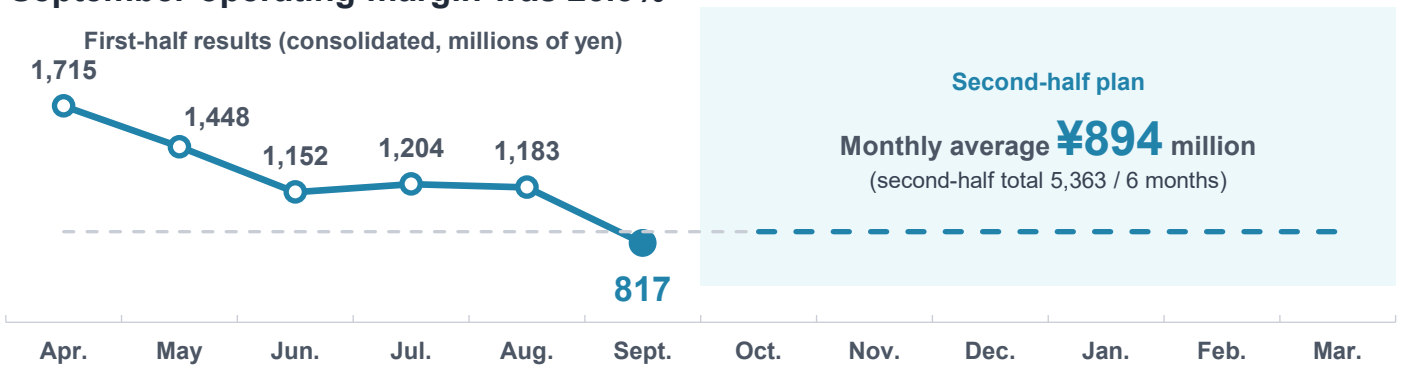
Second-half plan (vs. Q2) +26%

2. Gross profit margin improves with a higher Yunth sales mix

First-half results 63.1%

Second-half plan 64.8%

3. Advertising & promotion expenses reached the planned level in September; September operating margin was 23.3%



Comparison of September single-month figures and second-half plan (monthly average) (consolidated, millions of yen)

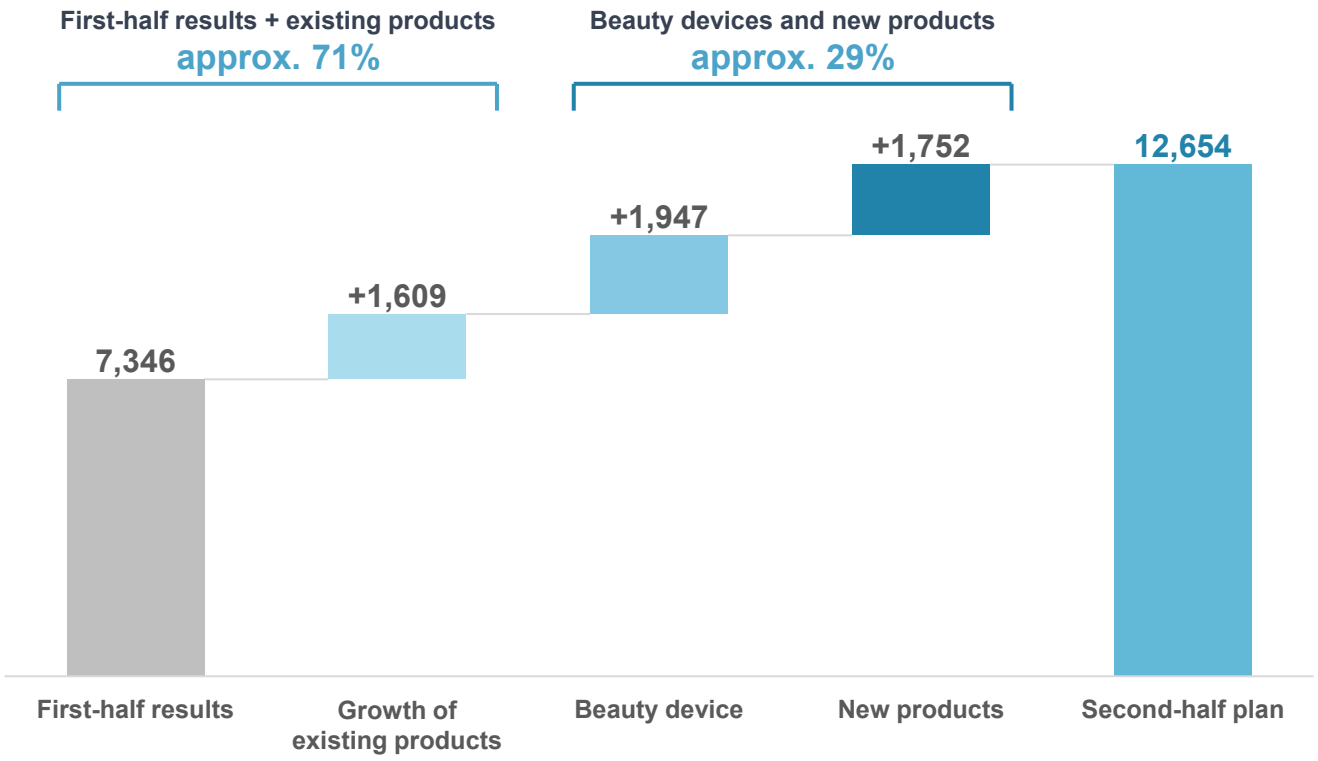
	Net sales	Operating profit	Operating profit margin
September single-month results	6,230	1,452	23.3%
Second-half plan monthly average	4,880	985	20.2%

*Second half = revised consolidated forecast for FYE 3/2027 - first-half results. Monthly figures are consolidated results. Net sales growth is vs. Q2 on a second-half quarterly average basis (previous year is non-consolidated). Other SG&A expenses are back-calculated from gross profit.
*September single-month figures are for reference only and do not mean monthly disclosure will become regular. September coincides with the fall shelf reset. Second-half monthly average = second-half plan / 6

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Yunth's second half builds on the October general release of a beauty device and new products. Growth of existing products is set at the same level as in the previous year.

Composition of Yunth second-half sales of ¥12,654 million (millions of yen)



1. Existing products are expected to grow at a rate similar to the previous year

Sales growth rate from first half to second half

Previous year

× Approx. 1.21

Existing products this fiscal year

× Approx. 1.22

2. Main measures for the second half

Beauty device	Deep Boost general release Sales centered on e-commerce	From October
New products	Sheet mask box (large pack)	From October
	New mask series	Planned for Dec.–Jan.
	Face mist	Planned for Dec.–Jan.
	Other new products and measures	Sequential rollout

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We aim to grow second-half sales and achieve the revised forecast through three pillars: expansion of sales channels, strengthening of product brands, and synergy with BJC

01 Expansion of sales channels

Approx. 16,600 stores
Number of stores handling Yunth (as of Q2)

- Sales started at FamilyMart
- Sales on Amazon US and TikTok Shop

Details P22–24 ->

02 Strengthening of product brands

10 million units
Cumulative sales volume of the Yunth serum series

- General release of the “Deep Boost” beauty device
- New product in SPICARE V3 series

Details P25–28 ->

03 Synergy with BJC

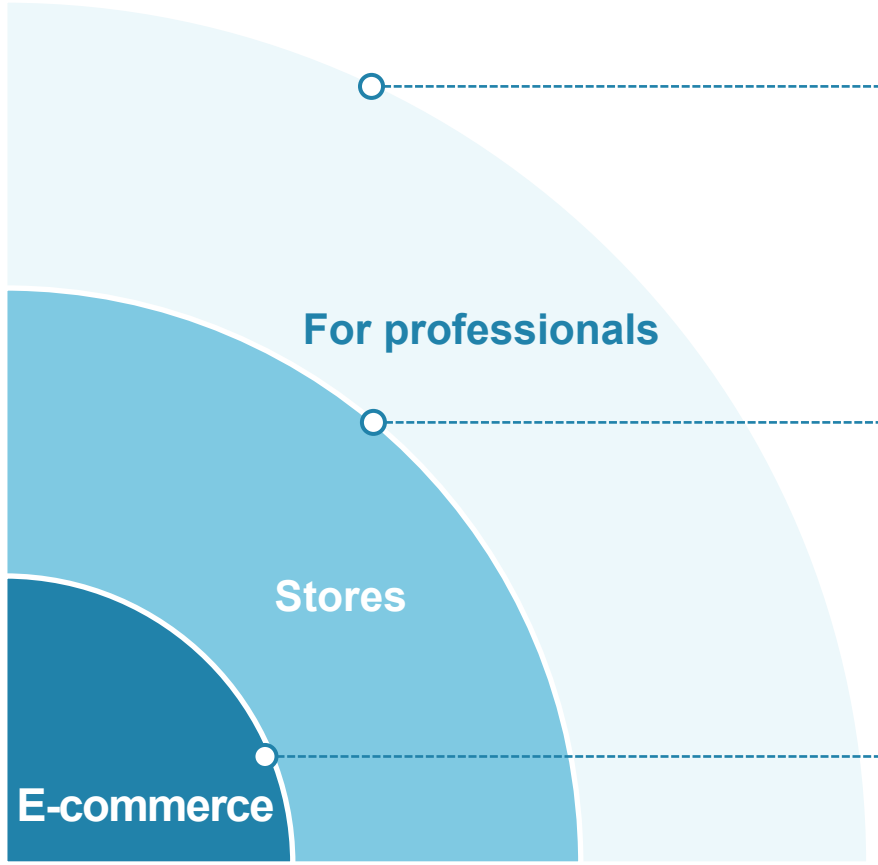
Bestseller No. 1
Amazon Prime Big Deal Days category ranking

- Salon-exclusive model launched through BJC’s channels
- Cost optimization through partial integration of logistics sites

Details P29–33 ->

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EC-first brands validate demand online before expanding to stores, raising the success rate
In the second half, we will use this approach to expand reach via convenience stores, salons, and more



For professionals such as hair and beauty salons

Hair, beauty, and other salons

Approx. 40,000 stores
BJC salon network

Target in Japan
Approx. 80,000 stores

For general consumers (stores)

Drugstores / variety shops / consumer electronics retailers

Approx. 16,600 stores
Number of stores handling Yunth (as of Q2)

Target in Japan
Approx. 36,830 stores

Convenience stores

FamilyMart
Sequential rollout nationwide from September 2026

Yunth's first
convenience store rollout

Sales foundation

Company's EC site and EC malls (Rakuten, Amazon, Qoo10, etc.)
Remains the foundation for awareness and sales

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Two Yunth “Pure Mask” sheet masks, “Pure C Mask” and “Pure AZ Mask”, are rolling out at FamilyMart nationwide from September 25, expanding customer reach through convenience stores.

From September 25, 2026

The popular Yunth pure serum sheet mask series

A daily mask with the largest amount of beauty ingredients in Yunth history*1
The serum-soaked sheet fits closely to the skin, moisturizing it toward a radiant look*2.
Now at FamilyMart: Pure C Mask and Pure AZ Mask, two of the series’ most popular items.



Yunth
生美容液シートマスク



“Pure C Mask”
For clear skin without dullness, even the morning after UV exposure

Available at approx.
8,400 stores



“Pure AZ Mask”
Tightens skin with visible pores for a healthy look

Available at approx.
1,700 stores

Also encourages daily repeat purchases by existing customers

*1: Among Yunth products as of March 2026 *2: Due to moisture

*Some products may not be available in certain regions or at certain stores.

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We have finished setting up Amazon US and started selling through US e-commerce channels.
This fiscal year, we will validate demand online and prepare for a full-scale rollout next fiscal year.

Progress of US rollout



Future plans

Start of sales on TikTok Shop — Planned
Scheduled to start within 2026

Full-scale rollout to general distribution — Future
To be decided after reviewing EC sales results

How we will proceed in the second half

- Use online data to identify products and messaging that sell
- Allocate SG&A in stages while checking ad effectiveness (ROI, etc.)
- Build the operating framework for next year's full-scale rollout

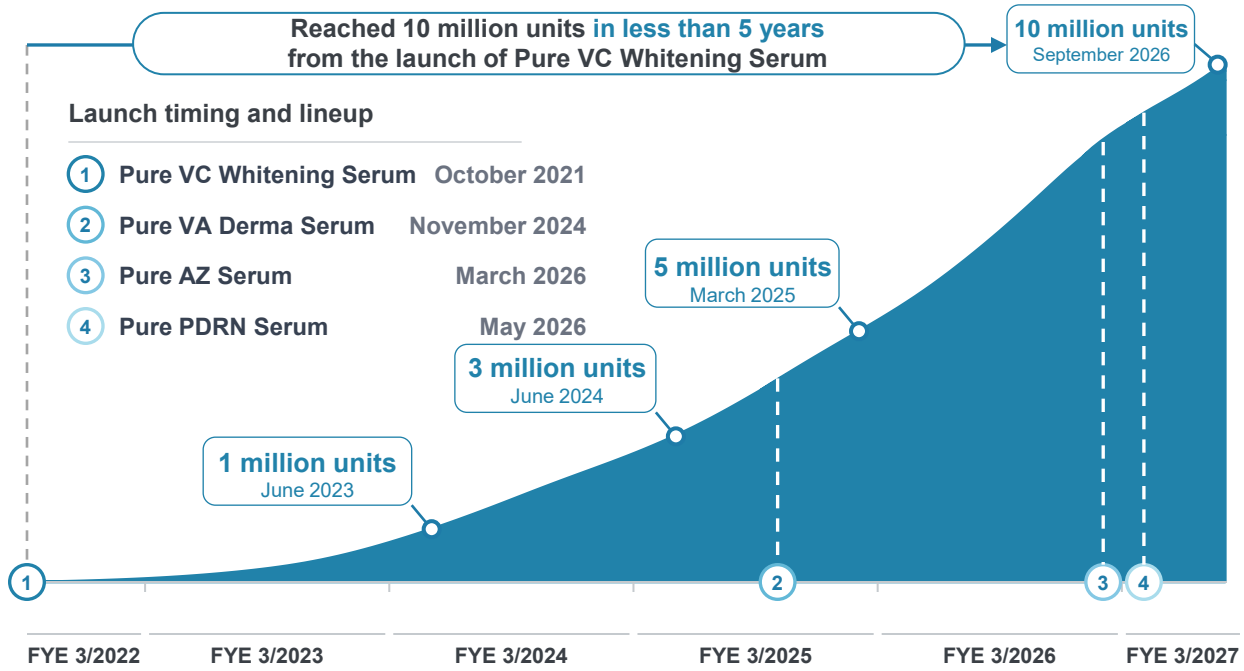
Rollout policy	Validate products, messaging, and advertising effectiveness online to establish a winning formula, then expand into general distribution in earnest
Earnings forecast	This fiscal year is a preparation year for next year's full-scale rollout; related sales and profit are not included in the revised full-year forecast.

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Supported by many customers since launch, Yunth has reached its 5th anniversary.
Cumulative sales of the Yunth serum series have surpassed 10 million units.



Trends in cumulative units sold(as of month-end, illustrative)



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First half: new convenience-store and salon channels, plus the Deep Boost advance release. Second half: continuous launches to capture year-end shopping and event demand.

First half (Apr.–Sept.) | Second half (Oct.–Mar.)

Apr. May Jun. Jul. Aug. Sept. Oct. Nov. Dec. Jan. Feb. Mar.



From April 1
Yunth
Pure Mask series



From June 5
Yunth
Pure PDRN line



From July 9
Yunth
Cushion Foundation

Launch from October 1*1



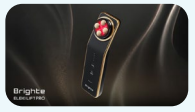
Yunth
"Deep Boost" general release



Yunth
Sheet mask box (large pack)



Yunth
Holiday Collection 2026



Brighte
ELEKI LIFT PRO

Year-end and event demand

Planned for Dec.–Jan.

Yunth
Face mist

Yunth
New mask series

Shelf resets and new listings

Launch from February 9



SPICARE
V3 Pristine foundation

Second half

Brighte
Salon-exclusive series

Brighte
Hair care products

Brighte
Body care products

Other new products to follow

Difference from previous year

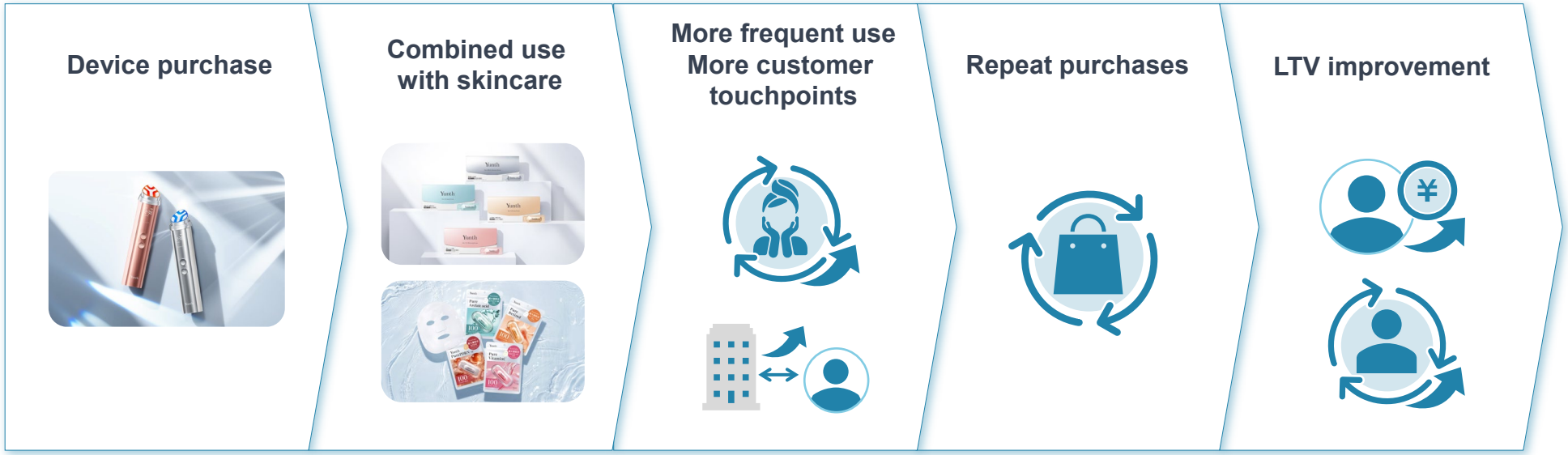
With expansion into stores, convenience stores, and salons, plus more new SKUs, upside in the year-end season and March shelf reset is greater than last year.

*1 ELEKI LIFT PRO launched sequentially from September 30.
*2 Launch timings are planned and subject to change.

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Building a repeat-purchase model centered on beauty devices

Sustained revenue growth by raising value per customer, not just the customer count



Highly effective beauty devices × appeal of existing skincare products

Sales of beauty devices are expected to boost sales of both existing and new skincare products

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SPICARE adds a fifth product to its flagship V3 Foundation Series
Its high-adhesion formula meets the new need for solid coverage

From February 9, 2027

SPICARE's V3 Foundation series (over 7.1 million units sold[*1]) introduces V3 Pristine Foundation, the series' finest yet[*2]

Built on the series' unique HARI[*3] beauty technology, it goes beyond skincare to prepare, protect, and enhance the skin.
A foundation that improves skin condition while applying makeup



Size / UV 15g | SPF50+, PA+++
Price (tax incl.) Main product ¥9,900 / refill ¥8,800

Product features

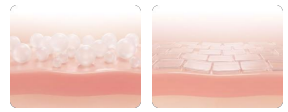
01 Evolved HARI[*3] formula
Incorporates two types of HARI[*3] with distinct functions for the first time in the series

Protective HARI
Formulated with carnosine

×

Nourishing HARI
Formulated with resveratrol

02 Highest-level adhesion in the series[*4]
Plate-shaped TiO2[*5] aligns evenly on the skin for a finish without white cast that resists smudging.



03 One color, semi-glow
A color-fit formula blends with a wide range of skin tones. Apply with the included puff to cover pores and uneven tone without a heavy look.

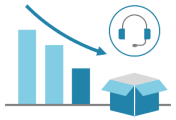
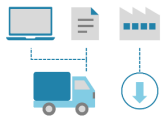
04 Multi-functional skin-conditioning ingredients
Contains the proprietary liposomal ingredient CCGF®800[*6] plus skin-conditioning ingredients such as PDRN[*7]



*1: As of the end of August 2026 *2: In the history of the V3 Foundation series *3: Silica (skin-conditioning) *4: Within the V3 Foundation series *5: Titanium dioxide (UV reflector)
*6: Ergothioneine, thioctic acid, palmitoyl tripeptide-1, palmitoyl tetrapeptide-7 (all skin-conditioning) *7: DNA-Na

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ELEKI LIFT PRO launched via BJC's channels, realizing synergies in channels and product development
Beyond BJC's EC mall sales growth, partial integration of logistics sites advanced cost optimization.

		Current status
 Development of new products and new brands	Promote the creation of new products and new brands by combining both companies' development expertise. Accelerate trend creation through influencer collaboration and use of multiple channels.	Jointly developed the salon-exclusive Brighte PRO series
 Utilization of both companies' existing channels	Promote domestic channel expansion through mutual use of sales channels. Promote cross-selling initiatives by leveraging synergies in price ranges and product lineups.	Salon-exclusive ELEKI LIFT PRO launched on BJC's channels from September 30
 Acceleration of overseas expansion	Promote accelerated overseas expansion by utilizing both companies' sales networks. Promote global growth by leveraging synergies in rollout areas.	Continuing preparation for overseas expansion
 Integration and enhancement of marketing and CS support	Promote operational sophistication through integration of marketing and CS support. Use "SELL" to enhance data utilization and optimize sales strategy.	BJC product sales on EC malls grew significantly (2.34x YoY, July–September 2026)
 Reduction of costs in back office, OEM, logistics, and inventory management	Promote cost reductions by integrating logistics, inventory, OEM, and back-office. Strengthen procurement capabilities and improve operational efficiency to reduce costs and improve profitability.	BJC merged with CHARIS & Co., Ltd., effective October 1, 2026 Cost optimization via partial logistics integration

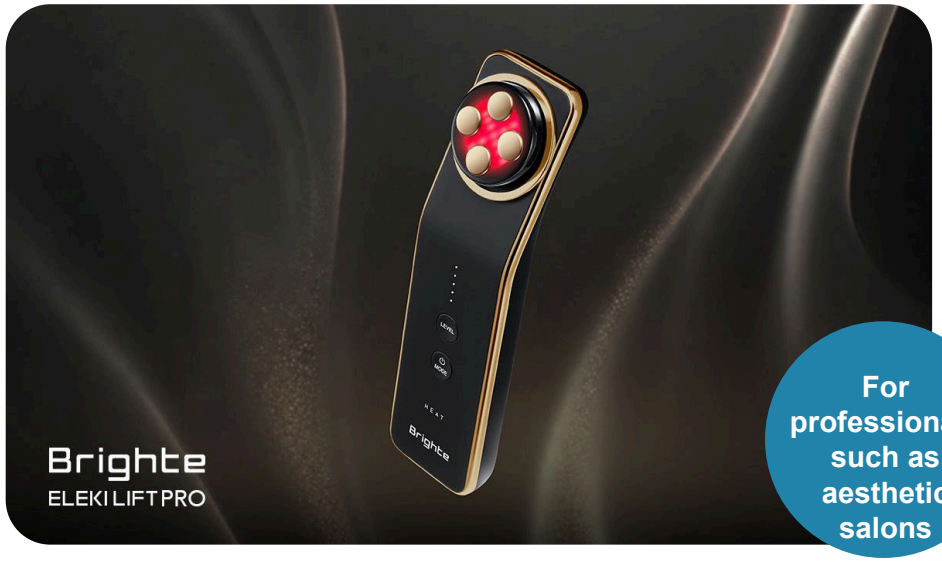
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Launched the first salon-exclusive model, an upgraded version of the popular ELEKI LIFT for salons
With the brand's highest-output EMS*1 and RF*2 up to 4 MHz, it opens up a new sales channel: salons

From September 30, 2026

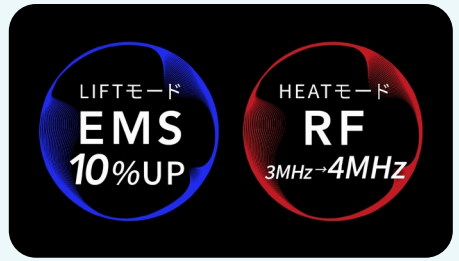
From Brighte, a beauty appliance brand with over 2 million units sold, comes its first salon-exclusive model, ELEKI LIFT PRO

Keeping the three modes—CLEAN, LIFT, and HEAT—it adds Brighte's highest-ever EMS*1 output and RF*2 up to 4 MHz. LIFT and HEAT output in 10 levels supports treatments tailored to each person's skin and comfort.



Product features

1. Features Brighte's highest-ever EMS*1 output and maximum 4 MHz RF*2
2. 10-level settings support tailored treatments
3. Professional design combining luxury and ease of use



*1: Maximum output difference compared to previous models
*2: Comparison of output wattage (during RF operation) with ELEKI LIFT (general retail model) (according to Ai Robotics)

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The Company and BJC jointly exhibited at Beautyworld Osaka 2026, one of Japan's largest beauty trade shows. Showcased Brighte for salons, drawing many beauty professionals every day.

What is Beautyworld Japan (BWJ)

One of Japan's largest B2B beauty trade shows, launched in 1998. About 70% of visitors are salon professionals*1

68,174 people	Over 820 companies	3 days
Number of visitors*1	Number of exhibitors*2	INTEX Osaka

BJC booth

- Exhibited Brighte for salons
- Many beauty professionals visited every day, and every booth was well attended.

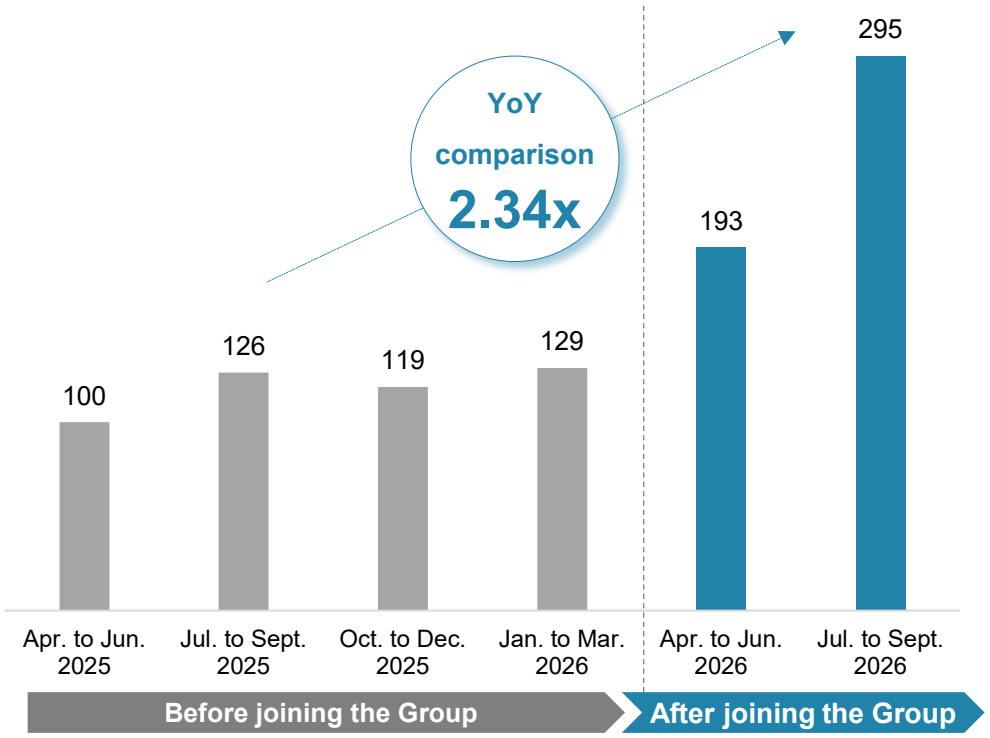


*1: Total for the four cities where the event was held in 2025.
*2: Number of exhibitors announced by the organizer prior to the event
Source: Messe Frankfurt Japan, Aesthetic Journal (May 2026)

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Sharing our EC marketing expertise and other PMI measures drove sales growth and strong rankings.

Trend in BJC Quarterly Net Sales on EC Malls*1



EC Mall Rankings



soaddicted Lashaddict®

amazon

Prime Big Deal Days

Bestseller No. 1

Eyelash serum and mascara base category

Qoo10

Mega sale

11th (peak) overall in daily rankings *2

*1 Bars are indexed to April–June 2025 net sales = 100. YoY comparison is based on actual July–September 2026 amounts.
*2 Ranking on September 7

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Optimize Group costs via BJC's merger with CHARIS & Co., Ltd. and partial logistics integration
Integrate overlapping management functions and sites to improve profit margins



Back office

BJC merged with CHARIS & Co., Ltd.

Initiatives

Completed effective October 1, 2026
Consolidated management departments and operations

Effects

Lower management costs

Eliminates overlapping back-office work and costs



OEM

Developing our products with BJC's OEM

Initiatives

Develop our brands' products using BJC's OEM functions

Effects

Lower development and manufacturing costs

In-house development with less outsourcing



Logistics

Partial integration of the Company's and BJC's logistics sites

Initiatives

Integrate overlapping sites and optimize storage and delivery costs

Effects

Lower logistics costs

Unified storage and delivery for greater efficiency

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- Executive Summary
- Overview of Financial Results for the Six Months Ended September 30, 2026
- Revision of the Full-Year Earnings Forecast for the Fiscal Year Ending March 31, 2027
- Initiatives for the Second Half
- **Appendix**

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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.	¥1,760.97 million (including legal capital surplus)
Number of employees	40 (non-consolidated, as of September 30, 2026)
Business description	AI-driven brand development and operation

JPX 東証上場 CODE:247A



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Balance Sheet

(Unit: Millions of yen)	FYE 3/2026 (Non-consolidated)	FYE 3/2027 Q2 (Consolidated)
Total assets	18,431	50,851
Current assets	17,598	28,386
Non-current assets	827	22,464
Of which, goodwill	–	20,912
Deferred assets	4	1
Total liabilities	12,380	45,272
Current liabilities	9,111	42,138
Non-current liabilities	3,269	3,133
Total net assets	6,049	5,579
Equity-to-asset ratio (unit: %)	32.8	11.0

*Yen amounts are rounded down to millions.

Statement of Income

(Unit: Millions of yen)	FYE 3/2026 Q2 (Non-consolidated)	FYE 3/2027 Q2 (Consolidated)
Net sales	10,542	22,721
Gross profit	7,991	14,336
SG&A expenses	7,290	14,242
Operating profit (loss)	701	93
Ordinary profit (loss)	686	(319)
Profit (loss)	468	(534)

Statement of Cash Flows

(Unit: Millions of yen)	FYE 3/2026 Q2 (Non-consolidated)	FYE 3/2027 Q2 (Consolidated)
Cash flows from operating activities	(2,503)	(3,197)
Cash flows from investing activities	(182)	(22,667)
Free cash flow	(2,686)	(25,864)
Cash flows from financing activities	1,616	30,859
Net increase (decrease) in cash and cash equivalents*	(1,070)	5,020
Cash and cash equivalents at end of period	2,861	9,007

*Includes the effect of exchange rate changes on cash and cash equivalents.

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