Note : This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

November 13, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Interim Period) (Under Japanese GAAP)

Company name: Ai ROBOTICS INC.
Listing: Tokyo Stock Exchange
Securities code: 247A
URL: https://ai-robotics.co.jp/
Representative: Makoto Tatsukawa, Representative Director and President
Inquiries: Yuta Sakamoto, Director and Chief Financial Officer
Telephone: +81-3-6809-0142

Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

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

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes for interim period)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share	Diluted earnings per share
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen	Yen
September 30, 2026	22,721	–	93	–	(319)	–	(534)	–	(8.23)	–
September 30, 2025	–	–	–	–	–	–	–	–	–	–

(Note) Comprehensive income For the six months ended September 30, 2026 ¥(517) million (-%)
For the six months ended September 30, 2025 ¥– million (-%)

		Adjusted EBITDA			Adjusted profit attributable to owners of parent		Adjusted earnings per share	Diluted adjusted earnings per share
Six months ended		Millions of yen	%		Millions of yen	%	Yen	Yen
September 30, 2026		1,119	–		410	–	6.32	6.30
September 30, 2025		–	–		–	–	–	–

Notes: 1. As the Company began preparing interim consolidated financial statements from the six months ended September 30, 2026, the figures for the six months ended September 30, 2025, the year-on-year change rates for the interim period, and the year-on-year change rates for the six months ended September 30, 2026 are not presented.
2. Diluted earnings per share for the six months ended September 30, 2026 are not presented because a net loss per share was recorded, although potential shares exist.
3. Adjusted EBITDA is calculated by adding back depreciation, etc., amortization of goodwill, etc. associated with M&A, and expenses related to M&A to operating profit.
4. Adjusted profit attributable to owners of parent is calculated by adding back amortization of goodwill, etc. associated with M&A and expenses related to M&A to profit attributable to owners of parent.
5. Expenses related to M&A = financial advisory fees + due diligence expenses
6. Adjusted earnings per share is calculated by dividing adjusted profit attributable to owners of parent by the average number of shares outstanding during the period.
7. Diluted adjusted earnings per share is calculated by dividing adjusted profit attributable to owners of parent by the number of shares reflecting the dilutive effect of the exercise of potential shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	50,851	5,579	11.0
March 31, 2026	–	–	–

Reference: Equity
As of September 30, 2026: ¥5,579 million
As of March 31, 2026: ¥– million

Note: As the Company began preparing interim consolidated financial statements from the six months ended September 30, 2026, the figures for the fiscal year ended March 31, 2026 are not presented.

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	0.00	–	0.00	0.00
Fiscal year ending March 31, 2027	–	0.00			
Fiscal year ending March 31, 2027 (Forecast)			–	0.00	0.00

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

3. Consolidated financial results forecast for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Adjusted EBITDA		Adjusted profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Full year	52,000	–	6,000	–	8,000	–	4,300	–

Notes: 1. Revisions to the forecast of earnings most recently announced: Yes
2. As the Company began preparing interim consolidated financial statements from the six months ended September 30, 2026, percentage changes from the previous fiscal year are not presented.
3. On April 1, 2026, the Company acquired all shares of BJC Co., Ltd. and made it a wholly owned subsidiary. Accordingly, for the current fiscal year, the Company has decided to disclose earnings forecast figures for adjusted metrics that adjust for the impact of one-time expenses related to the M&A and the impact of amortization of goodwill, etc.

· Operating profit: Provisional figure assuming that amortization of goodwill, etc. arising from M&A amounts to ¥1,500 million
· Adjusted EBITDA = operating profit + depreciation, etc. + amortization of goodwill, etc. associated with M&A + expenses related to M&A
· Adjusted profit = profit attributable to owners of parent + amortization of goodwill, etc. associated with M&A + expenses related to M&A
· Expenses related to M&A = financial advisory fees + due diligence expenses

*** Notes**

(1) Significant changes in the scope of consolidation during the interim period under review: Yes
Newly included: Four companies (Company names) BJC Co., Ltd., CHARIS & Co., Ltd., BEEK Co., Ltd., and CHARIS Korea Corporation
Excluded: – companies (Company name) –
For details, see the "2. Interim consolidated financial statements and major notes (4) Notes to interim consolidated financial statements (Notes on changes in the scope of consolidation or application of the equity method)" on page 9 of the attached materials.

(2) Adoption of accounting treatment specific to the preparation of interim consolidated financial statements: Yes
For details, see the "2. Interim consolidated financial statements and major notes (4) Notes to interim consolidated financial statements (Notes on accounting treatments specific to the preparation of interim consolidated financial statements)" on page 9 of the attached materials.

(3) Changes in accounting policies, changes in accounting estimates, and restatement
(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
(ii) Changes in accounting policies due to other reasons: None
(iii) Changes in accounting estimates: None
(iv) Restatement: None

(4) Number of issued shares (common shares)
(i) Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2026	65,249,000 shares
As of March 31, 2026	64,900,000 shares

(ii) Number of treasury shares at the end of the period

As of September 30, 2026	124 shares
As of March 31, 2026	124 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended September 30, 2026	65,006,805 shares
Six months ended September 30, 2025	58,975,688 shares

* The second-quarter (interim) financial results report is not subject to review by a certified public accountant or an audit firm.

* Proper use of earnings forecasts, and other special matters

The performance forecasts and other forecasting statements contained in this document are based on information currently available to the Company and on certain assumptions that the Company believes to be reasonable, and are not intended to guarantee that they will be achieved.

Furthermore, the actual results may differ significantly for any number of reasons.

Regarding cautions for use of the conditions underlying earnings forecasts and projections, see "1. Overview of operating results, etc. (4) Explanation of forecasting information such as consolidated earnings forecasts" on page 3 of the attached materials.

○ Table of Contents of Attached Materials

1. Overview of operating results, etc. 2
(1) Overview of operating results for the interim period 2
(2) Overview of financial position for the interim period 2
(3) Status of cash flows for the interim period 2
(4) Explanation of forecasting information such as consolidated earnings forecasts 3
2. Interim consolidated financial statements and major notes 4
(1) Interim consolidated balance sheet 4
(2) Interim consolidated statement of income and interim consolidated statement of comprehensive income 6
(3) Interim consolidated statement of cash flows 8
(4) Notes to interim consolidated financial statements 9
(Notes on changes in the scope of consolidation or application of the equity method) 9
(Notes on additional information) 9
(Notes on accounting treatments specific to the preparation of interim consolidated financial statements) 9
(Notes to segment information, etc.) 9
(Notes in case of significant changes in amount of shareholders' equity) 9
(Notes to going concern assumptions) 9

1. Overview of operating results, etc.

(1) Overview of operating results for the interim period

As the Company began preparing interim consolidated financial statements from the six months ended September 30, 2026, comparative analysis with the previous interim period and the end of the previous fiscal year has not been performed.

The Japanese economy during the six months ended September 30, 2026 continued on a moderate recovery trend, with signs of improvement in personal consumption. On the other hand, the impact of the situation in the Middle East and the moderate rise in consumer prices continued, and continued attention is required regarding trends in consumer sentiment.

In the cosmetics and beauty-related market, sales of beauty care products such as cosmetics at drugstores and variety shops, as well as shopping demand from foreign tourists visiting Japan, remained strong. Against this market environment, sales competition at stores including drugstores and variety shops and through e-commerce has intensified more than before, and Korean cosmetics in particular are rapidly expanding their distribution in the market. The Japanese government is also moving to position J-Beauty as a priority industrial field on a national level, and the Company will also work to strengthen international competitiveness.

BJC Co., Ltd. and its subsidiaries (below, the "BJC Group"), which newly joined the Group from the current interim period, develop the targeted-care cosmetics brand "soaddicted" and the HARI beauty brand "SPICARE," and have a solid agency network and high brand power in professional channels such as aesthetic salons and beauty salons. The Group is constructing a business foundation that crosses each channel by adding the professional channel of the BJC Group to the conventional online and retail channels.

For the conventional mainstay skin care brand "Yunth," the product domain was expanded through the launch of a cushion foundation and the advance release of the infusion-type beauty device "Deep Boost," and efforts were made to expand customer contact points, such as the development of collaboration products with popular characters and the start of handling at convenience stores for the first time for the brand.

For the beauty appliance brand "Brighte," the salon-supervised facial tool "FACE HEART POINTER" was launched, and for the mainstay beauty device "ELEKI LIFT," a special set exclusive to e-commerce malls was introduced to strengthen online sales. Furthermore, the sequential launch of the salon-exclusive model "ELEKI LIFT PRO," the first for the brand, was started. Going forward, we will work to expand sales in the salon domain by utilizing the agency network of the professional channel that the BJC Group possesses.

As a result of these developments, net sales for the six months ended September 30, 2026 were 22,721,693 thousand yen, operating profit was 93,495 thousand yen, ordinary loss was 319,050 thousand yen, and loss attributable to owners of parent was 534,728 thousand yen.

Regarding full-year performance, due to the postponement of the launch of a new brand scheduled for the second half and Straine's sales falling below expectations, both net sales and operating profit are expected to fall below the previous forecast, and therefore the full-year consolidated earnings forecast has been revised.

For details, please refer to the "Notice Concerning Revisions to the Full-Year Consolidated Earnings Forecast" (available in Japanese only) announced today (November 13, 2026).

(2) Overview of financial position for the interim period

(Assets)

Total assets at the end of the current interim period were 50,851,815 thousand yen. The main breakdown is cash and deposits of 9,007,841 thousand yen, accounts receivable - trade of 5,975,428 thousand yen, merchandise and supplies of 10,729,143 thousand yen, and goodwill of 20,912,978 thousand yen.

(Liabilities)

Total liabilities at the end of the current interim period were 45,272,072 thousand yen. The main breakdown is accounts payable - other of 1,963,423 thousand yen included in other current liabilities, and interest-bearing debt of 41,378,548 thousand yen.

(Net assets)

Total net assets at the end of the current interim period were 5,579,743 thousand yen. The main breakdown is share capital of 881,989 thousand yen, capital surplus of 878,989 thousand yen, and retained earnings of 3,801,916 thousand yen.

(3) Status of cash flows for the interim period

Cash and cash equivalents at the end of the current interim period amounted to 9,007,841 thousand yen. The condition for each cash flow during the current interim period and its factors are as follows.

(Cash flows from operating activities)

Cash used in operating activities amounted to 3,197,742 thousand yen. This was mainly due to loss before income taxes of 313,179 thousand yen, a decrease in trade receivables of 2,019,596 thousand yen, an increase in inventories of 3,812,814 thousand yen, and income taxes paid of 1,219,592 thousand yen.

(Cash flows from investing activities)

Cash used in investing activities amounted to 22,667,226 thousand yen. This was mainly due to purchase of shares of subsidiaries resulting in change in scope of consolidation of 22,638,468 thousand yen, purchase of property, plant and equipment of 69,810 thousand yen, and proceeds from sale of property, plant and equipment of 94,201 thousand yen.

(Cash flows from financing activities)

Cash provided by financing activities amounted to 30,859,590 thousand yen. This was mainly due to a net increase in short-term borrowings of 33,577,058 thousand yen, despite repayments of long-term borrowings of 3,053,572 thousand yen and redemption of bonds of 180,000 thousand yen.

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

Regarding the consolidated earnings forecast for the fiscal year ending March 31, 2027, the consolidated earnings forecast announced on May 13, 2026 has been revised in light of factors including recent results trends. For details, please refer to the “Notice Concerning Revisions to the Full-Year Consolidated Earnings Forecast” (available in Japanese only) announced today (November 13, 2026).

2. Interim consolidated financial statements and major notes

(1) Interim consolidated balance sheet

(Unit: Thousands of yen)

	Current interim period (As of September 30, 2026)
Assets	
Current assets	
Cash and deposits	9,007,841
Accounts receivable - trade	5,975,428
Allowance for doubtful accounts	(4,697)
Accounts receivable - trade, net	5,970,731
Merchandise	9,903,212
Supplies	825,931
Other	2,678,433
Total current assets	28,386,150
Non-current assets	
Property, plant and equipment	
Buildings and structures	545,914
Accumulated depreciation and impairment	(90,478)
Buildings and structures, net	455,436
Tools, furniture and fixtures	279,938
Accumulated depreciation and impairment	(134,706)
Tools, furniture and fixtures, net	145,232
Vehicles	11,999
Accumulated depreciation and impairment	(4,832)
Vehicles, net	7,166
Lump sum depreciable assets	9,937
Leased assets	32,229
Accumulated depreciation and impairment	(18,053)
Leased assets, net	14,175
Other	1,559
Total property, plant and equipment	633,508
Intangible assets	
Goodwill	20,912,978
Other	73,863
Total intangible assets	20,986,841
Investments and other assets	
Deferred tax assets	568,022
Other	275,644
Total investments and other assets	843,666
Total non-current assets	22,464,016
Deferred assets	
Bond issuance costs	1,648
Total deferred assets	1,648
Total assets	50,851,815

(Unit: Thousands of yen)

	Current interim period (As of September 30, 2026)
Liabilities	
Current liabilities	
Accounts payable - trade	857,942
Short-term borrowings	37,077,058
Current portion of bonds payable	100,000
Current portion of long-term borrowings	1,070,694
Lease liabilities	6,447
Income taxes payable	578,501
Provision for shareholder benefit program	49,788
Other	2,397,643
Total current liabilities	42,138,075
Non-current liabilities	
Long-term borrowings	3,115,107
Deferred tax liabilities	9,647
Lease liabilities	9,242
Total non-current liabilities	3,133,996
Total liabilities	45,272,072
Net assets	
Shareholders' equity	
Share capital	881,989
Capital surplus	878,989
Retained earnings	3,801,916
Treasury shares	(150)
Total shareholders' equity	5,562,744
Accumulated other comprehensive income	
Foreign currency translation adjustment	25,588
Deferred gains or losses on hedges	(8,792)
Total accumulated other comprehensive income	16,795
Share acquisition rights	203
Total net assets	5,579,743
Total liabilities and net assets	50,851,815

(2) Interim consolidated statement of income and interim consolidated statement of comprehensive income

(Interim consolidated statement of income)

(Unit: Thousands of yen)

	Current interim period (from April 1, 2026 to September 30, 2026)
Net sales	22,721,693
Cost of sales	8,385,397
Gross profit	14,336,296
Selling, general and administrative expenses	14,242,800
Operating profit	93,495
Non-operating income	
Interest income	11,005
Miscellaneous income	3,554
Total non-operating income	14,559
Non-operating expenses	
Interest expenses	379,923
Other	47,183
Total non-operating expenses	427,106
Ordinary profit (loss)	(319,050)
Extraordinary income	
Gain on sale of non-current assets	12,468
Total extraordinary income	12,468
Extraordinary losses	
Loss on retirement of non-current assets	6,597
Total extraordinary losses	6,597
Profit (loss) before income taxes	(313,179)
Total income taxes	221,549
Profit (loss)	(534,728)
Profit (loss) attributable to owners of parent	(534,728)

(Interim consolidated statement of comprehensive income)

(Unit: Thousands of yen)

	Current interim period (from April 1, 2026 to September 30, 2026)
Profit (loss)	(534,728)
Other comprehensive income	
Foreign currency translation adjustment	25,588
Deferred gains or losses on hedges	(8,792)
Total other comprehensive income	16,795
Comprehensive income	(517,933)
(Breakdown)	
Comprehensive income attributable to owners of parent	(517,933)

(3) Interim consolidated statement of cash flows

(Unit: Thousands of yen)

	Current interim period (from April 1, 2026 to September 30, 2026)
Cash flows from operating activities	
Profit (loss) before income taxes	(313,179)
Depreciation	84,466
Amortization of goodwill	721,137
Gain on sale of non-current assets	(12,468)
Increase (decrease) in allowance for doubtful accounts	1,963
Interest income	(11,005)
Interest expenses	379,923
Interest expenses on bonds	2,012
Amortization of bond issuance costs	3,288
Decrease (increase) in trade receivables	2,019,596
Decrease (increase) in inventories	(3,812,814)
Decrease (increase) in advance payments to suppliers	(65,912)
Decrease (increase) in prepaid expenses	365,121
Increase (decrease) in trade payables	(112,892)
Increase (decrease) in accounts payable - other	(751,218)
Increase (decrease) in accrued consumption taxes	88,493
Decrease (increase) in consumption taxes refund receivable	(318,077)
Increase (decrease) in income taxes payable	(42,905)
Increase (decrease) in contract liabilities	44,341
Increase (decrease) in provision for shareholder benefit program	39,831
Other	83,078
Subtotal	(1,607,220)
Interest received	11,005
Interest paid	(381,935)
Income taxes paid	(1,219,592)
Net cash provided by (used in) operating activities	(3,197,742)
Cash flows from investing activities	
Purchase of property, plant and equipment	(69,810)
Proceeds from sale of property, plant and equipment	94,201
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(22,638,468)
Other	(53,149)
Net cash provided by (used in) investing activities	(22,667,226)
Cash flows from financing activities	
Net increase (decrease) in short-term borrowings	33,577,058
Proceeds from long-term borrowings	500,000
Repayments of long-term borrowings	(3,053,572)
Redemption of bonds	(180,000)
Other	16,104
Net cash provided by (used in) financing activities	30,859,590
Effect of exchange rate change on cash and cash equivalents	26,019
Net increase (decrease) in cash and cash equivalents	5,020,640
Cash and cash equivalents at beginning of period	3,987,201
Cash and cash equivalents at end of interim period	9,007,841

(4) Notes to interim consolidated financial statements

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

(Significant changes in the scope of consolidation)

During the current interim period, as all shares of BJC Co., Ltd. were acquired, BJC Co., Ltd. and its subsidiaries, CHARIS & Co., Ltd., BEEK Co., Ltd., and CHARIS Korea Corporation, have been included in the scope of consolidation.

(Notes on additional information)

(Significant matters forming the basis for the preparation of interim consolidated financial statements)

The Company began preparing interim consolidated financial statements from the six months ended September 30, 2026. Significant matters forming the basis for the preparation of interim consolidated financial statements are as follows.

1. Matters related to the scope of consolidation

Number of consolidated subsidiaries: 4 companies

Name of consolidated subsidiary: BJC Co., Ltd.
CHARIS & Co., Ltd.
BEEK Co., Ltd.
CHARIS Korea Corporation

2. Matters related to the fiscal years, etc. of consolidated subsidiaries

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

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

*For the preparation of the interim consolidated financial statements, financial statements based on a provisional closing of accounts conducted as of September 30 are used.

(Notes on accounting treatments specific to the preparation of interim consolidated financial statements)

(Calculation of tax expenses)

Tax expenses are calculated by reasonably estimating the effective tax rate after applying tax effect accounting to the profit before income taxes for the fiscal year including the current interim period, and multiplying such estimated effective tax rate by the interim profit before income taxes.

(Notes to segment information, etc.)

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

In addition, effective from the current interim period, in conjunction with the inclusion of BJC Co., Ltd., CHARIS & Co., Ltd., BEEK Co., Ltd., and CHARIS Korea Corporation in the scope of consolidation, the Group changed the name of the segment previously presented as the D2C brand business to the Brand business.

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

Not applicable.

(Notes to going concern assumptions)

Not applicable.