IR BOOK(Finance)

THE INVESTOR RELATIONS OF CLASSYS 2026

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CLASSYS

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2Q26 Financial Results

- Profit & Loss
- Sales by Brand
- SG&A
- Financial Position

This material has been prepared based on preliminary earnings results. Please refer to the official disclosures.

1. Profit & Loss

(KRW bn)

consolidated basis	2Q26	2Q25	YoY	1Q26	QoQ	1H26	1H25	YoY
Revenue	**105.5**	**83.3**	**+26.7%**	**87.2**	**+21.0%**	**192.7**	**160.4**	**+20.1%**
COGS	(29.0)	(19.3)	+50.5%	(22.1)	+31.1%	(51.1)	(35.1)	+45.9%
(%)	27.5%	23.1%	+4.3%p	25.4%	+2.1%p	26.5%	21.9%	+4.7%p
Gross profit	**76.5**	**64.0**	**+19.5%**	**65.0**	**+17.6%**	**141.6**	**125.3**	**+12.9%**
(%)	**72.5%**	**76.9%**	**-4.3%p**	**74.6%**	**-2.1%p**	**73.5%**	**78.1%**	**-4.7%p**
SG&A	(32.6)	(21.0)	+55.1%	(27.8)	+17.0%	(60.4)	(43.6)	+38.7%
(%)	30.9%	25.2%	+5.7%p	31.9%	-1.1%p	31.4%	27.2%	+4.2%p
Operating profit	**43.9**	**43.0**	**+2.2%**	**37.2**	**+18.1%**	**81.1**	**81.8**	**-0.8%**
(%)	**41.6%**	**51.6%**	**-10.0%p**	**42.7%**	**-1.0%p**	**42.1%**	**51.0%**	**-8.9%p**
Financial Income	5.4	1.0	+425.1%	10.2	-47.7%	15.6	3.2	+393.2%
Financial Expenses	(12.0)	(11.5)	+4.3%	(2.4)	+395.3%	(14.4)	(12.9)	+11.7%
Other Income	(0.2)	0.0	-608.3%	0.5	-135.6%	0.3	0.1	+308.6%
Other Expenses	(0.5)	(0.7)	-29.2%	(0.7)	-30.4%	(1.1)	(0.7)	+71.9%
Pre-Tax Income	36.6	31.9	+14.8%	44.8	-18.3%	81.5	71.5	+14.0%
Tax Expenses	(11.1)	(5.4)	+104.5%	(11.7)	-4.9%	(22.8)	(15.3)	+49.5%
Net Income	**28.4**	**26.5**	**+7.2%**	**33.6**	**-15.6%**	**62.0**	**56.3**	**+10.1%**
(%)	**26.9%**	**31.8%**	**-4.9%p**	**38.6%**	**-11.7%p**	**32.2%**	**35.1%**	**-2.9%p**
EBITDA	**48.1**	**46.7**	**+3.1%**	**41.0**	**+17.2%**	**89.1**	**89.0**	**+0.2%**
(%)	**45.6%**	**56.0%**	**-10.4%p**	**47.1%**	**-1.5%p**	**46.3%**	**55.5%**	**-9.2%p**

(Note1) If negative or expenses, shown in parentheses

❑ **Revenue: KRW 105.5bn (YoY +26.7%, QoQ +21.0%)**
- Quarterly revenue surpassed KRW 100bn for the first time
- Continued growth in global device sales volume
- KRW 15bn incremental contribution from South America consolidation

❑ **Gross Profit: KRW 76.5bn (YoY +19.5%, QoQ +17.6%)**
- Standalone GPM remained solid at 76.9%
- Consolidated GPM of 72.5%

  (+) Contribution from commission revenue in Japan

  (-) Full-quarter consolidation of South America and unrealized profit elimination

❑ **Operating Profit: KRW 43.9bn (YoY +2.2%, QoQ +18.1%)**
- Standalone OPM remained solid at above 50%
- Costs associated with global expansion in South America and Japan

❑ **Profitability Ratios**
- Standalone OPM 50.8% / NIM 42.9% / EBITDA Margin 55.0%
- Consolidated OPM 41.6% / NIM 26.9% / EBITDA Margin 45.6%

❑ **FX Rate**
- Positive for HQ, Negative for overseas subsidiaries

KRW/USD	2Q25	3Q25	4Q25	1Q26	2Q26
Average	1,404	1,392	1,467	1,457	1,502
Period-end	1,356	1,402	1,435	1,513	1,542

(Note2) Based on Seoul Money Brokerage Services, Ltd.(SMBS) data

2. Sales by Brand***

(KRW bn)

consolidated basis	2Q26	2Q25	YoY	1Q26	QoQ	1H26	1H25	YoY
Revenue	**105.5**	**83.3**	**+26.7%**	**87.2**	**+21.0%**	**192.7**	**160.4**	**+20.1%**
Legacy Business[1]	**90.5**	**83.3**	**+8.6%**	**85.4**	**+6.0%**	**175.8**	**160.4**	**+9.6%**
Global	68.1	53.4	+27.6%	61.9	+10.2%	130.0	105.9	+22.7%
Korea	22.3	29.9	-25.3%	23.5	-5.1%	45.8	54.5	-15.8%
Device	**49.2**	**45.5**	**+8.2%**	**42.2**	**+16.7%**	**91.4**	**80.6**	**+13.4%**
Global	41.6	32.9	+26.5%	35.6	+16.8%	77.2	58.8	+31.3%
Korea	7.7	12.6	-39.4%	6.6	+16.6%	14.2	21.8	-34.8%
Consumables	**39.2**	**35.2**	**+11.4%**	**41.0**	**-4.3%**	**80.2**	**76.2**	**+5.3%**
Global	26.4	20.1	+31.3%	26.1	+1.3%	52.5	46.2	+13.7%
Korea	12.8	15.1	-15.1%	14.9	-14.2%	27.7	30.0	-7.6%
Homecare	**1.9**	**2.4**	**-20.7%**	**2.1**	**-8.7%**	**3.9**	**3.2**	**+23.4%**
Global	0.1	0.4	+0.0%	0.2	-17.2%	0.3	1.0	+0.0%
Korea	1.7	2.0	-11.5%	1.9	-7.9%	3.6	2.2	+62.9%
Rentals(Korea)	**0.1**	**0.2**	**-43.8%**	**0.2**	**-21.3%**	**0.3**	**0.4**	**-39.9%**
South America Adds[2]	**15.1**	**0.0**	**+0.0%**	**1.8**	**+736.4%**	**16.9**	**0.0**	**+0.0%**

(Note1) Legacy Business: Classys HQ, Japan, U.S., China, NSON, (Note2) South America Adds: Classys Brazil, Colombia, Argentina
(Note3) Data classified based on 2025 business standards for investor understanding; please refer to the official disclosures.

❑ **Revenue: KRW 105.5bn (YoY +26.7%, QoQ +21.0%)**

- Strong overseas growth across Europe, North America, and Thailand
- Initiatives underway to drive domestic sales in 2H26

■ **Devices: KRW 49.2bn (YoY +8.2%, QoQ +16.7%)**

- Overseas: Ultraformer - record quarterly sales / Volnewmer - sustained sales / Quadessy - new product contribution / Laser - strong growth in Europe
- Korea: Quadessy sales resumed, with steady sales of Shurink and Volnewmer; YoY decline mainly driven by a high base and Reepot base effect

■ **Consumables: KRW 39.2bn (YoY +11.4%, QoQ -4.3%)**

- Overseas: Continued 30%+ growth driven by installed base expansion
- Korea: Sales declined due to a high Shurink Universe base and greater diversification of aesthetic treatment options

■ **Homecare: KRW 1.9bn**

- Continued device sales

■ **Rentals: KRW 0.2bn**

■ **South America Consolidation**
: KRW 15.1bn Incremental Revenue (QoQ +736%)

- Local revenue reached KRW 21.3bn, with monthly contribution continuing to increase

3. SG&A

(KRW bn)

consolidated basis	2Q26	2Q25	YoY	1Q26	QoQ	1H26	1H25	YoY
SG&A	**32.6**	**21.0**	**+55.1%**	**27.8**	**+17.0%**	**60.4**	**43.6**	**+38.7%**
(% of sales)	30.9%	25.2%		31.9%		31.4%	27.2%	
Salaries	**5.5**	**3.8**	**+46.7%**	**4.5**	**+24.0%**	**10.0**	**7.7**	**+30.7%**
(% of sales)	5.3%	4.5%		5.1%		5.2%	4.8%	
R&D	**6.0**	**4.2**	**+40.5%**	**4.7**	**+26.7%**	**10.7**	**8.4**	**+27.0%**
(% of sales)	5.6%	5.1%		5.4%		5.5%	5.2%	
Advertising	**5.1**	**2.5**	**+103.5%**	**5.4**	**-6.6%**	**10.5**	**6.1**	**+71.6%**
(% of sales)	4.8%	3.0%		6.2%		5.5%	3.8%	
Commissions	**3.4**	**1.6**	**+110.7%**	**5.4**	**-37.9%**	**8.8**	**4.0**	**+120.9%**
(% of sales)	3.2%	1.9%		6.2%		4.6%	2.5%	
D&A	**3.0**	**2.7**	**+12.5%**	**2.8**	**+9.5%**	**5.8**	**5.3**	**+8.8%**
(% of sales)	2.9%	3.2%		3.2%		3.0%	3.3%	
Sales commission	**1.5**	**1.8**	**-13.5%**	**0.8**	**+98.8%**	**2.3**	**3.3**	**-30.0%**
(% of sales)	1.5%	2.1%		0.9%		1.2%	2.1%	
Retirement benefits	**0.4**	**0.3**	**+72.7%**	**0.3**	**+57.4%**	**0.7**	**0.5**	**+34.0%**
(% of sales)	0.0%	0.0%		0.0%		0.0%	0.0%	
Others	**7.6**	**4.2**	**+83.0%**	**4.0**	**+90.7%**	**11.6**	**8.2**	**+41.5%**
(% of sales)	7.2%	5.0%		4.6%		6.0%	5.1%	

❑ **SG&A: KRW 32.6bn (YoY +55.1%, QoQ +17.0%)**

- Standalone: KRW 23.6bn / SG&A ratio 26.1%
- Consolidated: KRW 32.6bn, full-quarter South America impact

■ **Salaries: KRW 5.5bn (YoY +46.7%, QoQ +24.0%)**

- Standalone: KRW 4.0bn, up 10.7% YoY
- South America: Full-quarter payroll KRW 12.0bn reflected

Headcount	25.06	25.09	25.12	26.03	26.06
Headquarters	515	511	528	531	537
South America	-	-	-	206	256

■ **R&D: KRW 6.0bn (YoY +40.5%, QoQ +26.7%)**

- Increased investment in new product development and global regulatory approvals

■ **Advertising: KRW 5.1bn (YoY +104%, QoQ -6.6%)**

- Expanded on/offline marketing for new product launches
- Local marketing to drive doctors and consumer demand

■ **Commissions: KRW 3.4bn (YoY +111%, QoQ -37.9%)**

- South America sales-related fees fefllected

■ **Depreciation/Amortization : KRW 3.0bn (YoY +12.5%, QoQ +9.5%)**

- Merger-related intangible assets

■ **Others: KRW 7.6bn (YoY +83.0%, QoQ +90.7%)**

- South America: Personnel and operating expenses reflected

(Note1) Number of employees excluding executives

4. Financial Position

(KRW bn)

consolidated basis	2023	2024	2025	2026.06
Assets	**375.4**	**608.4**	**704.6**	**774.7**
Current Assets	**185.7**	**234.2**	**295.8**	**317.7**
Cash & Cash Equivalents	136.9	158.0	207.6	136.1
Inventories	19.4	30.0	30.1	64.9
Account Receivables	17.3	36.9	48.4	98.4
Others	12.2	9.2	9.7	18.3
Non-current Assets	**189.7**	**374.2**	**408.9**	**457.0**
P.P.E	139.0	193.2	199.7	206.0
Investment Property	41.1	29.4	29.3	29.2
Intangible Assets	2.8	140.9	139.6	162.6
Others	6.8	10.6	40.3	59.2
Liabilities	**91.9**	**155.7**	**153.0**	**219.6**
Current Liabilities	29.2	128.9	80.2	198.9
Non-current Liabilities	62.7	26.8	72.8	20.7
Equity	**283.5**	**452.6**	**551.7**	**555.1**
Share Capital	6.5	6.6	6.6	6.6
Capital Surplus	24.2	106.3	9.9	9.9
Capital Adjustment	(18.3)	4.8	(11.3)	1.6
Other Comprehensive Income	0.1	0.1	0.2	1.1
Retained Earnings	271.0	336.1	547.5	530.2
Non-controlling Interest	0.0	(1.3)	(1.3)	5.6

(Note1) Cash & Equivalents: Sum of Cash, Short-term Financial Instruments, and FVPL Financial Assets.

❑ **Total Assets: KRW 774.7bn (+KRW 70.1bn)**

■ **Current Assets: KRW 317.7bn (+KRW 22.0bn)**

- Cash & Cash Equivalents: Solid cash generation despite KRW 65.2bn dividend payment
- Inventories : Increased with South America expansion
- Accounts Receivable : South American receivables consolidated, with enhanced credit risk management
- Others: Increase in VAT receivables from consolidation

■ **Non-current Assets: KRW 457.0bn (+KRW 48.1bn)**

- PPE & Investment Properties: HQ and production facilities
- Intangibles: Increase in clinical-related expenses and South America goodwill
- Others: Deferred tax assets and long-term A/R in South America

❑ **Total Liabilities: KRW 219.6bn (+KRW 66.7bn)**

■ **Current Liabilities: KRW 198.9bn (+KRW 118.7bn)**

- Reclassification of HQ building loans and South America borrowings

■ **Non-current Liabilities: KRW 20.7bn (-KRW 52.0bn)**

- Reclassification of HQ building loans

❑ **Total Equity: KRW 555.1bn (+KRW 3.4bn)**

Investment Highlights

- Installed Base Expansion
- 2H26 Key Initiatives

Installed Base Expansion

Dominating Aesthetic EBD Market & Accelerating Global Expansion

HIFU	▲ 800
MRF	▲ 350
MNRF	▲ 200
Others	▲ 350

NORTH AMERICA ▲150 units	EUROPE ▲450 units	KOREA ▲250 units
LATIN AMERICA ▲300 units	MIDDlE EAST ▲60 units	ASIA ▲350 units

Cumulative Installation

2007	2019	2021	2023	2025	2026.06
Company Found	+10,000	+20,000	+30,000	+45,000	+48,000

▲ Three-Month Sales Volume Increase

2H26 Key Initiatives

Accelerate long-term growth and enhance corporate value through stronger execution

1 Global
Sustain Growth Momentum
- Maintain growth across key markets
- Accelerate China market entry

2 Korea
Strengthen Market Leadership
- Drive new product sales
- Strengthen combination-treatment marketing

3 South America
Accelerate Top-line Growth
- Prioritize top-line turnaround
- Strengthen B2B2C marketing

4 Japan
Stabilize Direct Sales Operations
- 100% transition to direct sales
- Expand network clinic coverage

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