GLOBAL BEAUTY COMPANY

APR

Investor Relations 2026

Global Beauty Company – APR Corporation

3rd Quarter 2026 Results

2026.10.30

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This presentation contains preliminary consolidated earnings results prepared in accordance with K-IFRS(Korean International Financial Reporting Standards).

The Company has early adopted K-IFRS 1118, *Presentation and Disclosure in Financial Statements* (IFRS 18), from fiscal year 2026.
Accordingly, the prior-period financial information for fiscal year 2025 has been restated on the same basis for comparability purposes.
The restated prior-period figures may differ from those previously disclosed by the Company.

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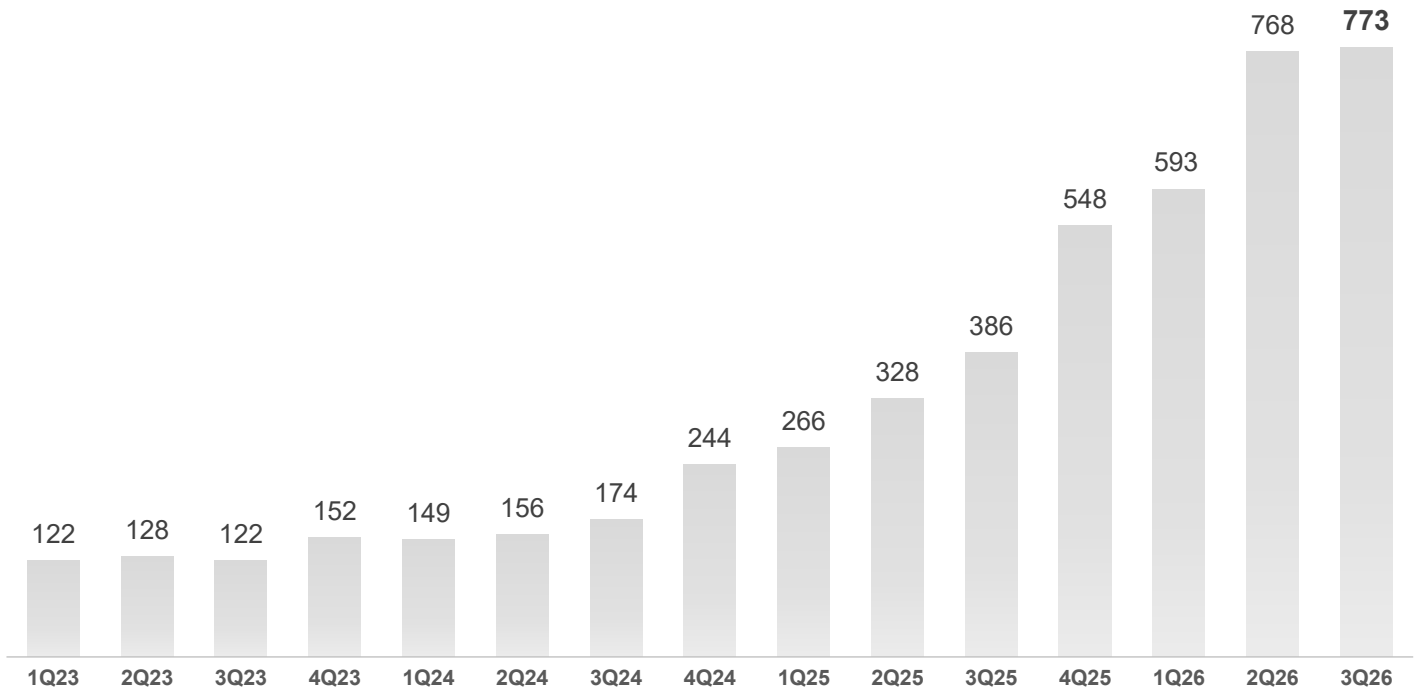
Quarterly Revenue Trends

3Q 2026 consolidated revenue reaches KRW 773 bn

Achieved a new quarterly record with QoQ growth, despite the absence of major events

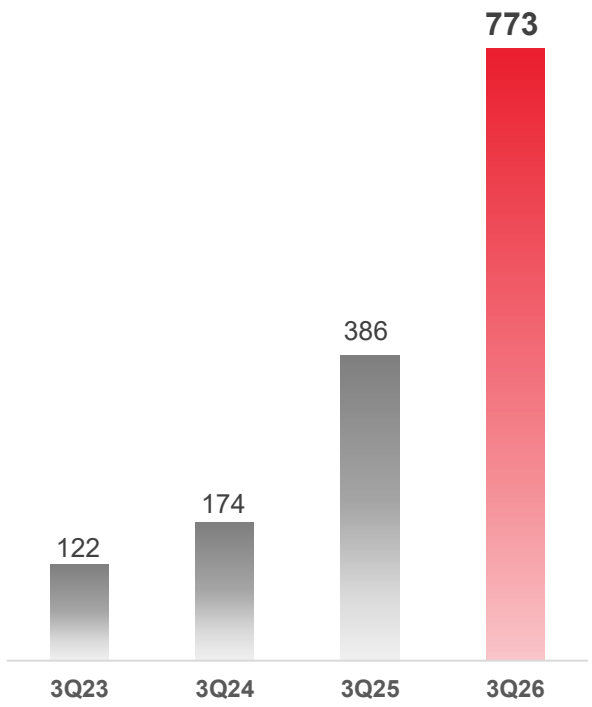
Quarterly Revenue Trends

(Unit : KRW Bn)



3Q Revenue Trends

(Unit : KRW Bn)



Consolidated

3rd Quarter Results

Revenue of KRW 773 bn(+100% YoY), O·P of KRW 161 bn(+69% YoY), OPM 20.8%

O·P (Pre-IFRS 18 Basis) of KRW 177 bn, OPM 22.9%

Unit : KRW Mn, %	Quarter					Note
	3Q25	% of	3Q26	% of	YoY	
Revenue	**385,943**	**100.0%**	**773,115**	**100.0%**	**+100.3%**	
Cosmetics/Beauty	272,295	70.6%	682,319	88.3%	+150.6%	
Beauty Device	103,147	26.7%	84,672	11.0%	-17.9%	
Others	10,500	2.7%	6,124	0.8%	-41.7%	
Operating Profit	**95,091**	**24.6%**	**160,640**	**20.8%**	**+68.9%**	
O·P Margin(%)	24.6%	-	20.8%	-	-3.9%p	
Net Profit	**74,634**	**19.3%**	**110,188**	**14.3%**	**+47.6%**	
Net Margin(%)	19.3%	-	14.3%	-	-5.1%p	

Note) The Company has early adopted K-IFRS No. 1118, Presentation and Disclosure in Financial Statements (IFRS 18), from the 2026 fiscal year.
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3rd Quarter Results by Division

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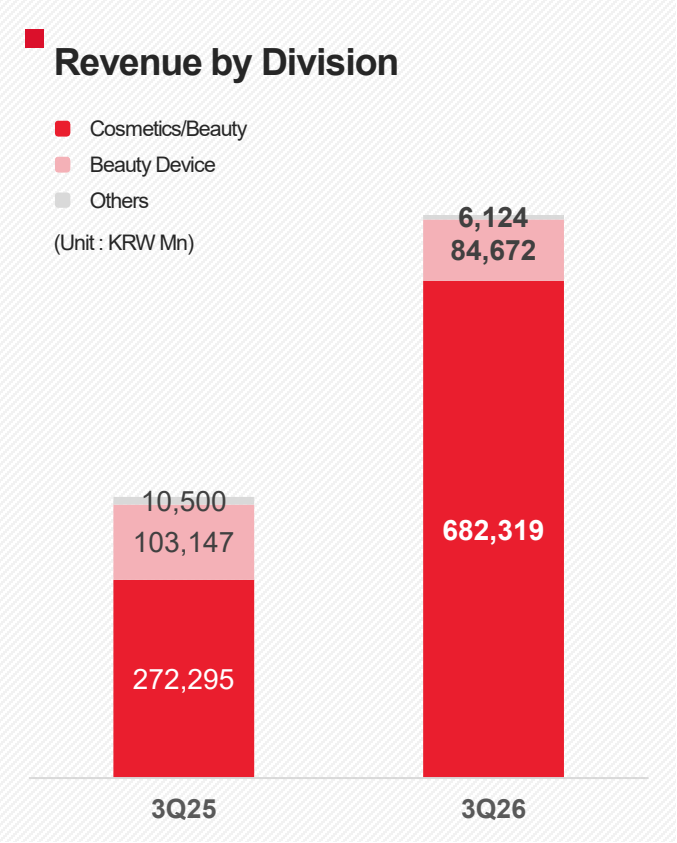
Cosmetics: Regional, channel and category expansion drove record quarterly revenue of KRW 682 bn (+151% YoY)

Beauty Device: Quarterly revenue of KRW 85 bn, supported by steady demand across global markets



(Unit : KRW Mn)

Division	3Q25	3Q26	YoY	Key Notes
Cosmetics / Beauty	272,295	**682,319**	**+150.6%**	- Continued triple-digit growth, achieving record-high quarterly revenue - Stronger product portfolio from solid steady-seller sales and new bestseller expansion
Beauty Device	103,147	**84,672**	**-17.9%**	- Global cumulative sales surpassed 8 million units - Revenue declined YoY due to the absence of major global events
Others	10,500	**6,124**	**-41.7%**	- Reduced contribution from non-core businesses
Total	385,943	**773,115**	**+100.3%**	

3rd Quarter Results by Regions

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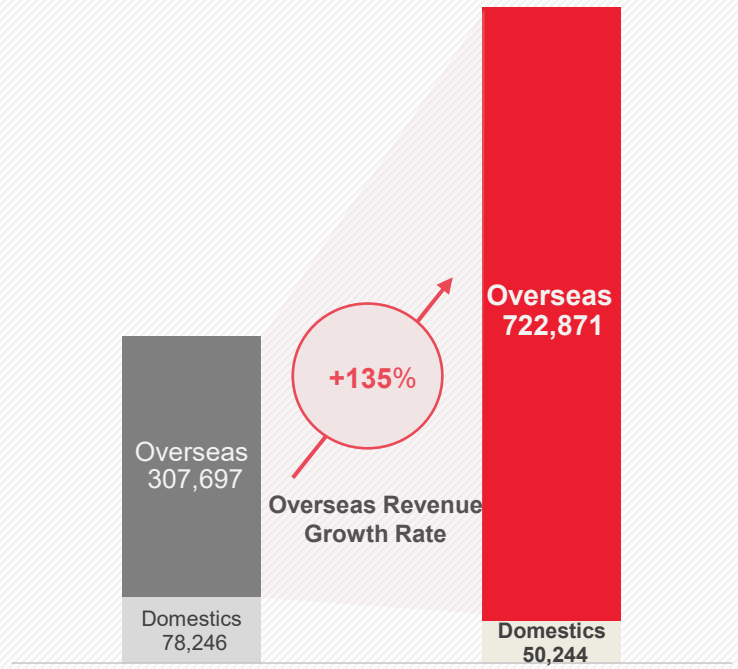
Overseas revenue +135% YoY, expanding to 94% of total revenue

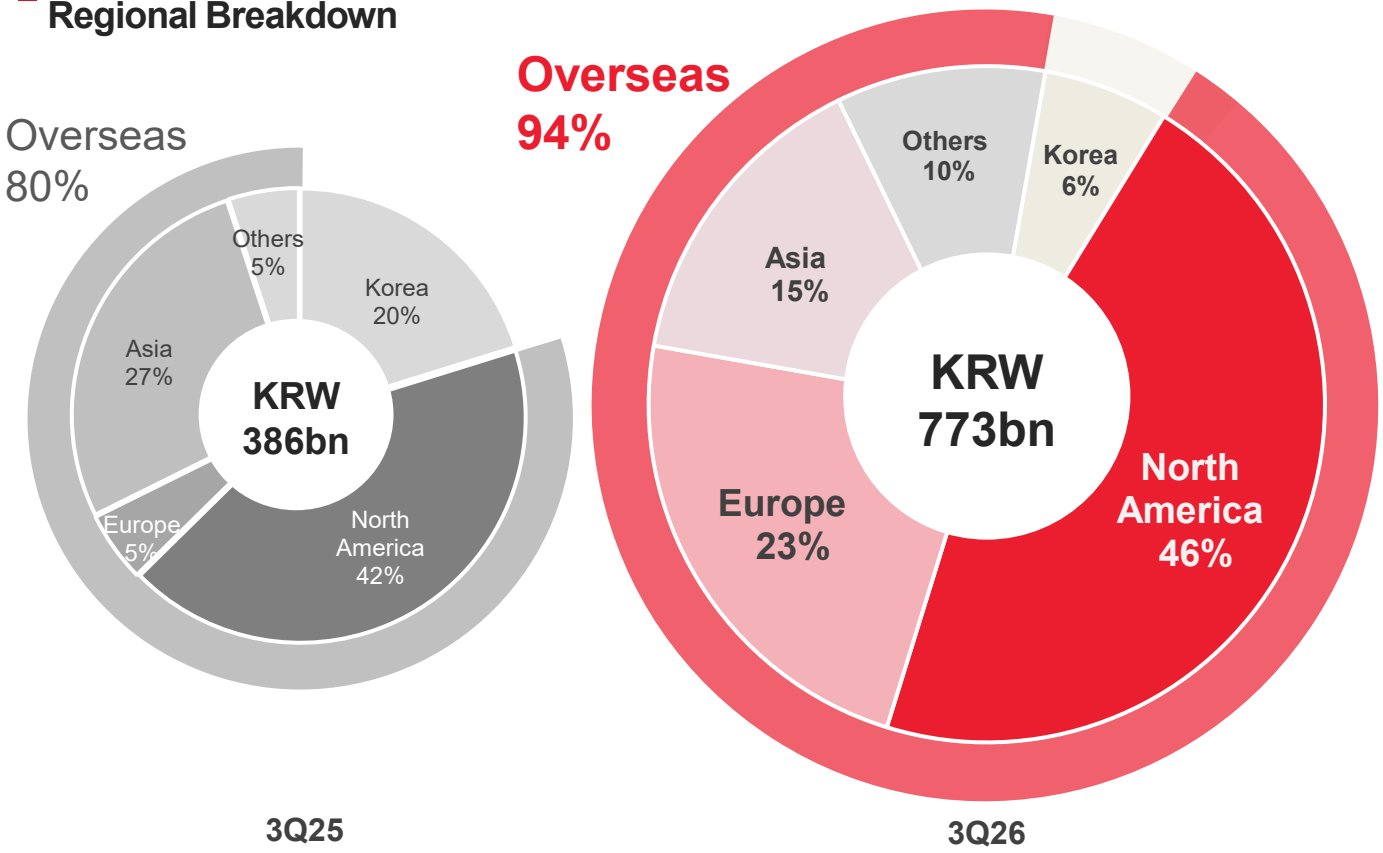
Combined share of North America and Europe increased significantly (47% → 69%)

Domestic / Overseas Revenue

(Unit : KRW Mn)



Regional Breakdown



Appendix

3Q 2026 FX Impact on Profitability in Detail

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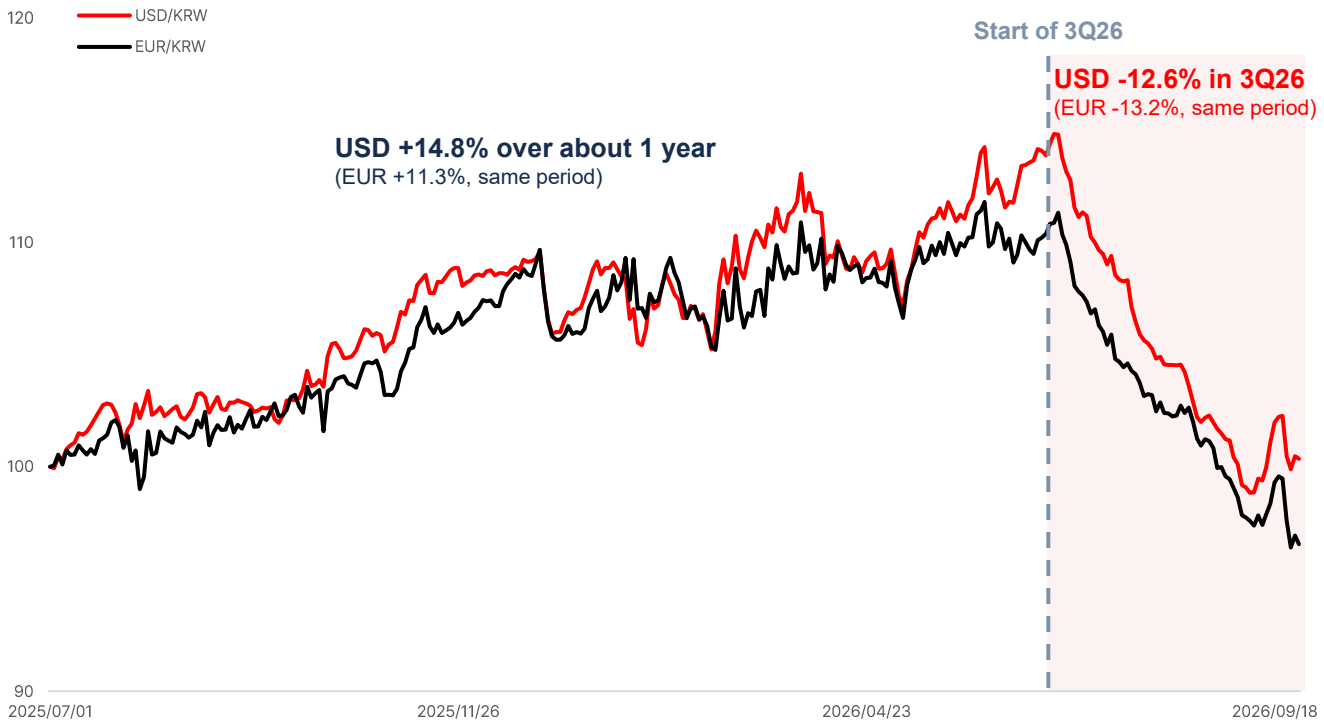
In 3Q26, the stronger KRW caused both FX losses on foreign-currency receivables and lower KRW-translated revenue, temporarily affecting profitability

KRW Exchange Rate Trends by Major Currency

USD and EUR gave back most of their gains of about 1 year in just one quarter (3Q26)



Note) Increase: 2026.07.03 vs. 2025.07.01 / Decrease: 2026.09.30 vs. 2026.07.03
Source: Seoul Money Brokerage Services, provided by the Bank of Korea

How FX Flows into P&L

1 Other operating exp. (IFRS 18)

FX-denominated receivables
↓
Revalued at quarter-end closing rate
↓
Net FX-related loss
↓
Increase in other operating exp.

OPM impact **-1.9%p**

2 Lower KRW Revenue · Higher COGS Ratio

Overseas local-currency revenue
↓
Lower YTD average rate YoY
↓
Lower KRW-translated revenue
↓
Higher relative burden of KRW COGS

OPM impact **-1.7%p**

Total O·P impact	KRW -28bn	Total OPM impact	-3.6%p

Appendix

Financial Statements Summary (Consolidated)

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Income Statement

Unit : KRW Mn	FY25	9M26
Revenue	**1,527,345**	**2,134,004**
COGS	356,728	474,608
Gross Profit	**1,170,617**	**1,659,396**
SG&A	805,071	1,151,691
Other Operating Income	20,266	20,608
Other Operation Expense	24,421	24,848
Operating Profit	**361,391**	**503,465**
Profit before Financing and Income Taxes	364,354	506,508
Profit before Income Taxes	364,304	502,225
Income Tax	74,649	133,243
Net Profit	**289,655**	**368,982**
Controlling Interests	289,655	368,982
Non-controlling Interest	-	-

Balance Sheet

Unit : KRW Mn	2025.12.31	2026.09.30
Current Assets	545,836	887,021
Non-Current Assets	225,902	381,886
Total Assets	**771,738**	**1,268,907**
Current Liabilities	238,369	384,975
Non-Current Liabilities	87,569	219,927
Total Liabilities	**325,938**	**604,902**
Controlling Interest	445,800	664,005
Paid-in Capital	3,893	3,894
Other Paid-in Capital	13,217	13,330
Other Equities	452	-
Accumulated Other Comprehensive Income	987	579
Retained Earnings	427,251	646,202
Non-controlling Interest	-	-
Total Equity	**445,800**	**664,005**

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