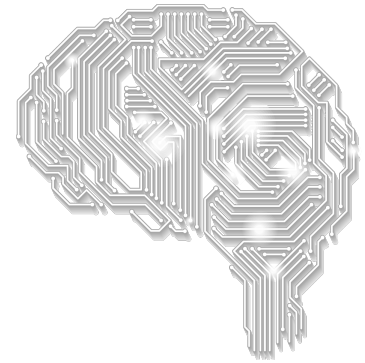




CYBERDYNE



Consolidated Financial Result Briefing for the three months ended June 30, 2024

CYBERDYNE Inc. (Ticker Code: 7779)

August 14, 2024

1Q FY202 - Consolidated Results Summary (IFRS)



(Unit: Millions of yen)	2023/1Q	2024/1Q	+/-	+/-%
Revenue	1,045	1,155	+ 110	+ 11%
Core operating profit (loss)*	(350)	(146)	+ 204	-
Operating profit (loss)	(308)	(154)	+ 155	-
Profit (loss) before tax	767	(7)	-773	-
Profit (loss) attributable to owners of parent	330	11	-319	-97%

Revenue

1,155 Million
YoY +110 Million (+11%)

- Increase from treatment service etc., in US RISE Group +127 Million
- Increase from rental etc., in Japan and APAC +31 Million
- Decrease from rental etc., in EMEA etc. -33 Million
- Decrease in new business expansion such as German LeyLine -15 Million

Core operating profit

-146 Million
YoY +204 Million

- Improvement of revenue in US RISE Group and German LeyLine +129 Million
- Improvement of Group's profit from the reduction of operating expenses such as in C2 Inc. +75 Million

Profit before tax

- 7 Million
YoY -773 Million

- Difference of operating income + 155 Million
- Finance income, expense, and gains related to CEJ Fund etc., from the previous fiscal year -918 Million
(Current 157 Million – Previous 1,075 Million = -918 Million)
- Decrease in investment profit due to equity method -10 Million

Core operating profit = Operating profit – gains/losses due to non-recurring factors
(exchange gains/losses, impairments, and other one-time gains/losses)

*Foreign exchange gain +21 Million, and write down of old product inventory associated with product improvements -28 Million

Consolidated results: Revenue/ Operating profit (Margin)

Increase of revenue from US RISE Treatment service. Additionally, the depreciation of the yen led to improvement YoY

Cost reduction on German subsidiary LeyLine and Japanese subsidiary C2 led to improvement of revenue in the new business expansion

(Unit: Millions of yen)		2023/1Q	2024/1Q	+/-	+/-%
Product rental	Revenue ^{*1} Operating profit (Margin rate)	411 196 (48%)	408 170 (42%)	-2 -26 (-13pt)	-1% -13%
Treatment service	Revenue ^{*1} Operating profit (Margin rate)	396 -131 (-33%)	523 -17 (-3%)	+127 +114 (+30pt)	+32% -
New business expansion	Revenue ^{*1} Operating profit (Margin rate)	239 -85 (-36%)	224 -33 (-15%)	-15 +52 (+21pt)	-6% -
RD expenses and head office expenses	Adjusted amount ^{*2}	-288	-273	+15	-
Consolidated total (IFRS)	Revenue ^{*1} Operating profit (Margin rate)	1,045 -308 (-30%)	1,155 -154 (-13%)	+110 +154 (+17pt)	+11% -

*1 Amount of profit or loss, which is revenue minus operating expenses, for each business

*2 Adjustment amount of R&D expenses, head office administrative expenses, other income and expenses, etc.

•Product rental : Revenue from rental of the Group's products (includes revenue from sales)

•Treatment service : Revenue from treatment services provided through the Group's facilities (including service fees in Robocare Centers)

•New business expansion : Revenue from the Group's new business (e.g. subsidiary in Mobility and Sleeping App)

Revenue from rental and sales (by product)

Steady growth in Japan

Increase of rental units of Medical HAL Lower Limb Type both in Japan and outside Japan

(Unit : Millions of yen) Top : 2024/1Q (Bottom : 2023/1Q)	Type of product	In Japan	Outside Japan	Total
Cybernetics Treatment (Functional improvement and regeneration)	Medical HAL Lower Limb Type	87 (83)	129 (127)	215 (209)
	Non-medical HAL Lower Limb Type	42 (37)	-	42 (37)
	HAL Single Joint Type	22 (22)	26 (23)	48 (45)
Well-being and care	HAL Lumbar Type	25 (25)	21 (28)	46 (53)
Labor Support	HAL Lumbar Type	9 (11)	-	9 (11)
	Mobile robot (CL02 etc.)	13 (21)	-	13 (21)
Other (Acoustic X, Other products)		25 (8)	10 (25)	35 (33)
Total		223 (208) ↑ 7%	186 (203)	408 (411)

Revenue by business types and geographical region (Matrix)

Steady growth in Japan from rental and sales of products
Increase of treatment service through US RISE

(Unit: Millions of yen) 2024/1Q (2023/1Q)	Japan	Americas	EMEA	APAC	Total
Product rental	223 (208) +7%	10 (28) -65%	61 (76) -19%	114 (99) +16%	408 (411) -1%
Treatment service	31 (43) -26%	482 (344) +40%	9 (9) +2%	-	523 (396) +32%
New business expansion	85 (77) +11%	-	139 (162) -15%	-	224 (239) -6%
Total	340 (327) +4%	492 (372) +32%	209 (247) -15%	114 (99) +16%	1,155 (1,045) +11%
	Domestic	Foreign			
Revenue to sales ratio	29%	71%			100%

Americas : North, Central and South America

EMEA : Europe, the Middle East and Africa

APAC : Asia-Pacific *Excluding Japan



This presentation contains forward-looking statements concerning CYBERDYNE, Inc. and its Group’s future plans, strategies and performance. Forward-looking statements contained in this presentation are based on information currently available and on certain assumption redeemed rational at the time of creation of this presentation. As such, due to various risks and uncertainties, the statements and assumption does not guarantee future performance, may be considered differently from alternative perspectives and may differ from the actual result.

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