

PERFECT

(NYSE: PERF)

Beautiful AI

Beautify the World with
AI Innovations

Company Presentation
Q4 2025



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Perfect's fiscal year end is December 31. References to "FY25" are to the fiscal year ended December 31, 2025. Other fiscal years and quarters are referred to in a corresponding manner. All references to dollars or "US\$" in this Presentation are to United States dollars.

Perfect Corp.

#1 Beauty & Fashion Tech AI Company That Makes Your World Beautiful

VISION Transform the world with AI Innovations

- MISSION
- Empower individuals to create amazing photo & videos with the power of AI technologies
 - Help brands solve pain points with a modern optimized shopping experience

- ABOUT
- Founded in 2015
 - Listed on 10/2022 (NYSE: PERF)
 - 390+ Employees and over 190+ developers



Perfect Corp. Global Footprint

Global presence across all major beauty and fashion markets

Headquartered in Taipei with Global Offices in New York, Paris, Tokyo, Lithuania and Shanghai

Operational in 11 Cities in over 9 Countries

Beauty and Fashion SaaS solutions deployed by 859 brands across 95 countries

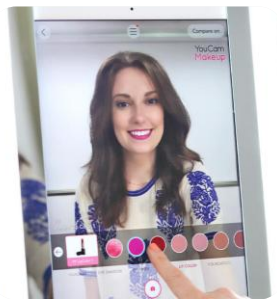
Total of 390+ employees, including over 190+ technical staffs



Perfect Corp.'s AI Innovation Journey

AI Machine Learning

Perfect Corp. inception! Debut of Perfect's real-time AR and AI-Powered makeup virtual try-ons. Onset of AI Machine Learning technology.



Makeup VTO

AI Machine Learning

Perfect Corp.'s expands to include shade detection for foundations and Hair Color VTO experience.



Hair Color VTO



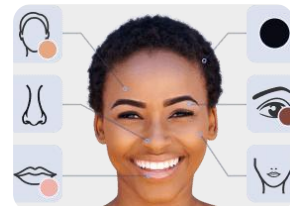
Foundation VTO

AI Deep Learning

Perfect Corp. utilizes Deep Learning to support precise Skin Analysis, Face Shape, and Facial Attributes analysis.



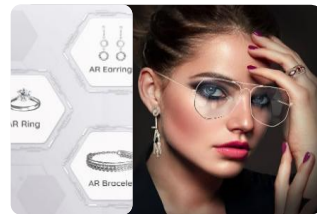
Skincare Analysis



Facial Attribute Analysis

AI GAN & Deep Learning

Perfect Corp. combined Generative Adversarial Network and deep learning to power realistic skin, hair, and skincare AI, paving the way for innovations like AI Avatars and Jewelry VTO.



Jewelry VTO



Skin Simulation



Skincare Pro

Gen-AI Diffusion

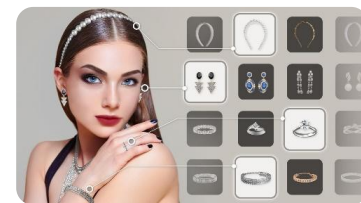
Perfect Corp. began vast experiments to leverage stable diffusion technology to develop solutions for AI Fashion, new AI Hairstyles, AI Wigs, and 2D-to-3D Jewelry Try-on technologies.



AI Hairstyle



AI Fashion



2D-to-3D Jewelry VTO

Large Language Model & GPT

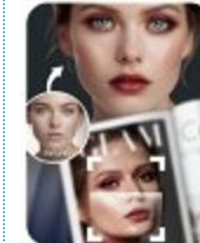
Perfect Corp.'s PerfectGPT framework advances BeautyGPT and SkincareGPT for all beauty, skincare, and fashion services previously developed, including makeup, skincare, hair, jewelry, nails, face, and fashion.



MakeupGPT



SkincareGPT



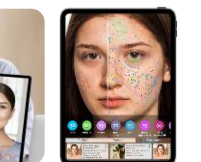
AI Makeup Transfer



AI Studio



HD AI Skin Analysis



Video Generator (Image to Video)

Beauty AI Agent & Media Creation Co-Pilot

Perfect expanded its AI ecosystem with smart AI Agent for Beauty and enhancing Photo & Video creation/editing with smart AI co-pilot capabilities to make intuitive and fast output.



AI Beauty Agent



Video Generator (Text to Video)

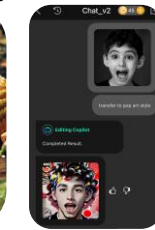


Photo Editing (Co-Pilot)



2015

2017

2019

2022

2023

2024

2025

Perfect's Leadership Team

Experienced team with over a decade-long track record of working together



Alice Chang
Founder, CEO

- CEO of CyberLink from 1997 to 2015 before founding Perfect.
- Forbes article recently named Alice "the Godmother of virtual makeup"¹



Louis Chen
EVP and CSO

- 20+ years with Perfect and CyberLink leading global strategic relationship alliances and corporate development



Johnny Tseng
SVP and CTO

- 25+ years with Perfect and CyberLink.
- Recipient of the Individual Achievement Award for technology advancement by Taiwan's Ministry of Economic Affairs



Wayne Liu
President of Americas & CGO

- 13+ years with Perfect and CyberLink.
- Extensive experience in engineering management positions with Intel, Broadcom, and NVIDIA



Iris Chen
VP of Finance & Accounting

- 22+ years experience as Head of Corporate Finance & Accounting at CyberLink before joining Perfect

Perfect's Advisory Board

Professional advisory team providing industry insights and market perspectives



Adrien Jacques Geiger

CEO
L'Occitane en Provence



Kay Durairaj, MD, FACS

Facial Plastic Surgeon
Beauty by Dr. Kay



Angelica Ramos Munson

Former Global Chief Digital Officer of
Shiseido



Steven R. Feldman, MD, PhD

Professor of Dermatology, Pathology and
Social Sciences & Health Policy
Wake Forest School of Medicine



Cédric Begon

Head of Digital Open Innovation
and New Services Design
CHANEL Fragrance and Beauty



Steve Hwang

Former SVP, Partnerships & Strategy
of Snap Inc.

PERFECT is an AI company for beauty, fashion and creativity

Who We Serve

End-Users (B2C): Beauty & fashion enthusiasts seeking instant, personalized, and fun experiences

Business Customers (B2B): Brands and retailers needing proven, consumer-loved AI/AR to boost conversion and engagement

Space We Own

Category: Verticalized AI/AR personalization platform and mobile apps

Space: Beauty/Fashion Virtual Try-On, Generative AI for photo and video creation and enhancement, and skin analysis with the deep domain know-how.

Hybrid Business Model – Dual Revenue Streams

Hybrid business model that allows us to utilize identical technology to serve both consumers (2C) & enterprises (2B). By testing products in retail market, we gather valuable feedbacks to optimize product offerings and provide insights for brand clients.

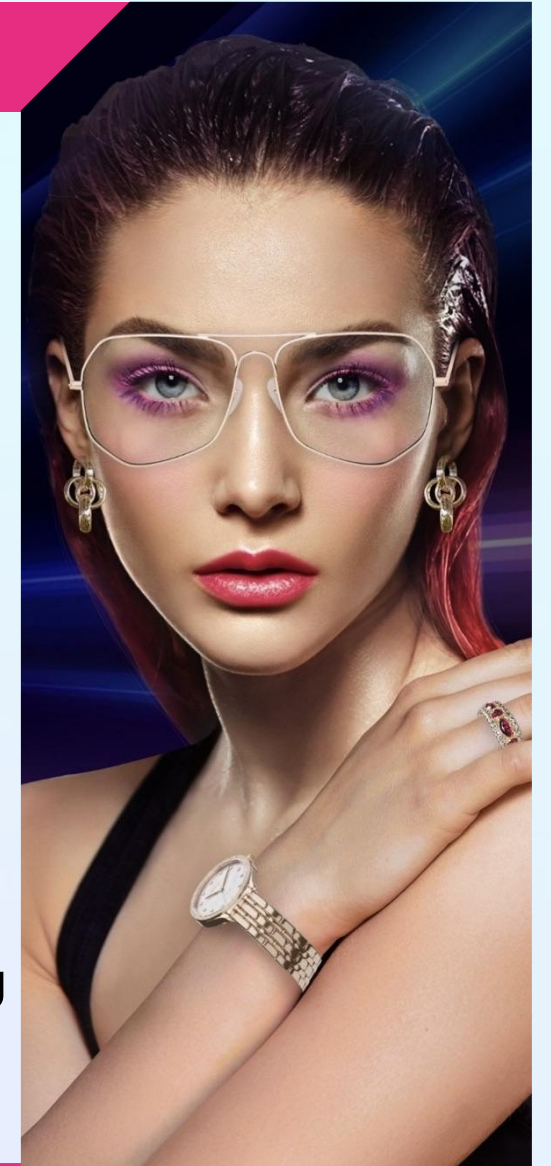
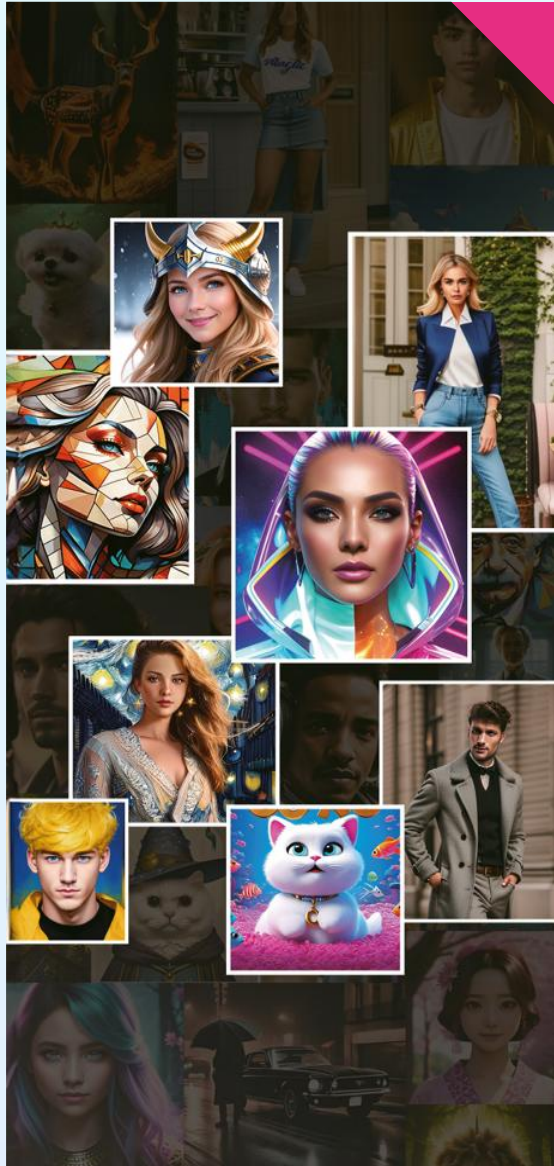
B2C

- 6 mobile apps & 1 online web service with freemium models
- Gen AI-powered features for creating endless inspiration in photo and video
- AI & AR solutions direct for consumers
- Highly scalable business with data-driven insights

B2B

- SaaS model with global brands
- AI & AR beauty solutions for makeup, skincare, hair, and fashion tech
- Omni-channel deployment
- Revenue generated through annual recurring subscriptions

**BEAUTIFUL AI
CORE ENGINE**



Data Empowers Our Advanced Beauty & Fashion Tech

3,900-point

Real-time facial 3D live meshes backed by visual computing

20+

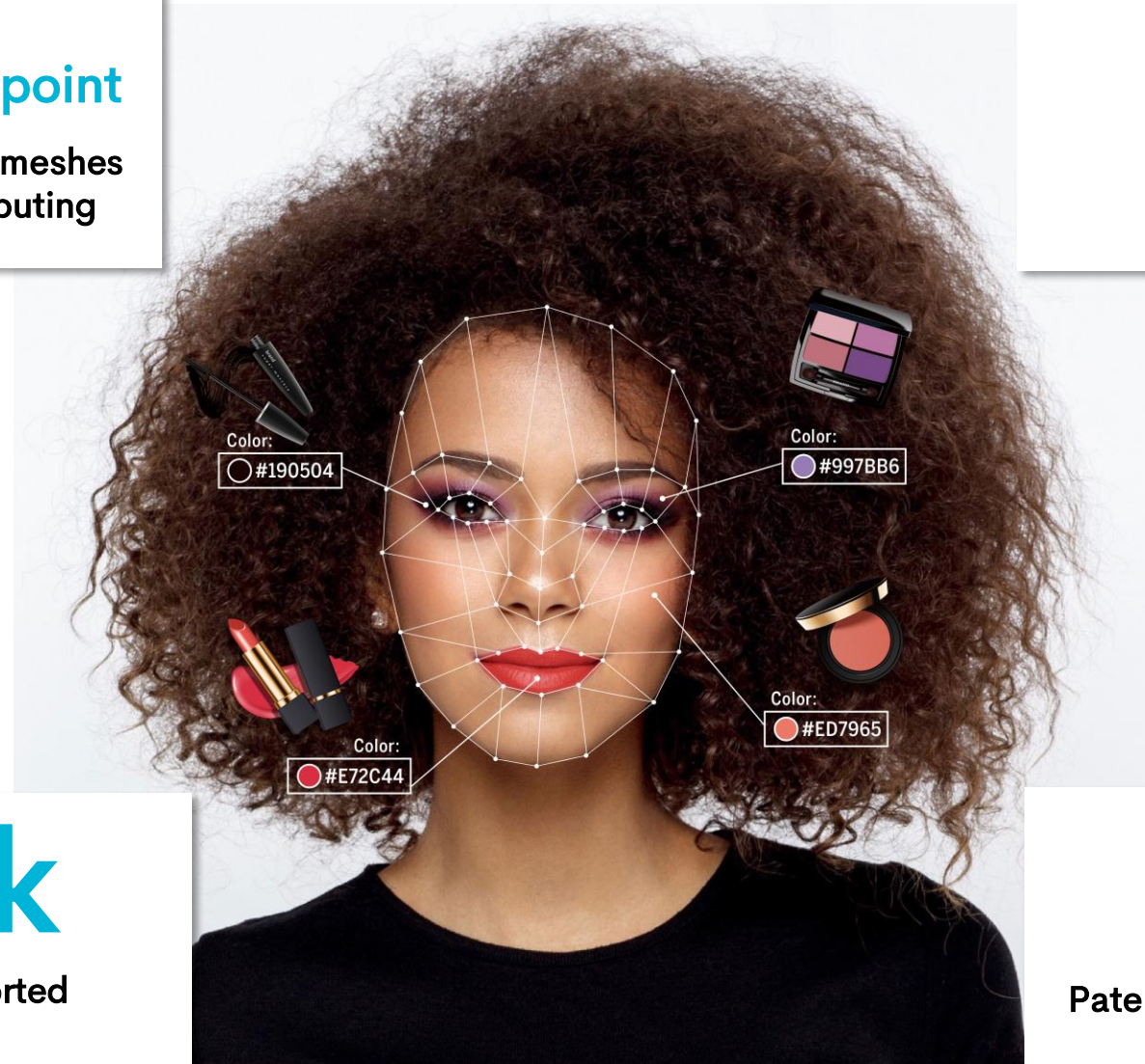
Makeup textures

6

Jewellery texture mappings to deliver highly realistic material reflections, and lighting simulations

~90k

Skin tones supported



10m+

Training data sets across all ethnicities for AI deep learning for facial expressions analysis

65

Patents in beauty tech domain¹

¹ As of December 31, 2025.

Perfect's AI Strategy: Focusing GenAI for Beauty and Fashion

PERFECT's GenAI Innovations Focus On:

Generate aesthetically stunning photos and videos.

Quality results specially optimized for Face and Body.



PERFECT's AI Development Based on:

10 Years of Experience in Beauty/Fashion Tech

Over 800+ Beauty, Fashion, Skincare Brands Partnership Experience


Built with over **900K SKUs** Beauty Products Knowledge Database

Consumer engagement of **10+ Billion** Try-Ons per Year


PERFECT

Specialized AI/AR is Still the Best for Beauty AI and Skin AI

Beauty AI



Skin AI



GenAI Serves as an Enticing Solution for Fashion AI, Hair AI, and Creative Generation

Fashion AI



Hair AI

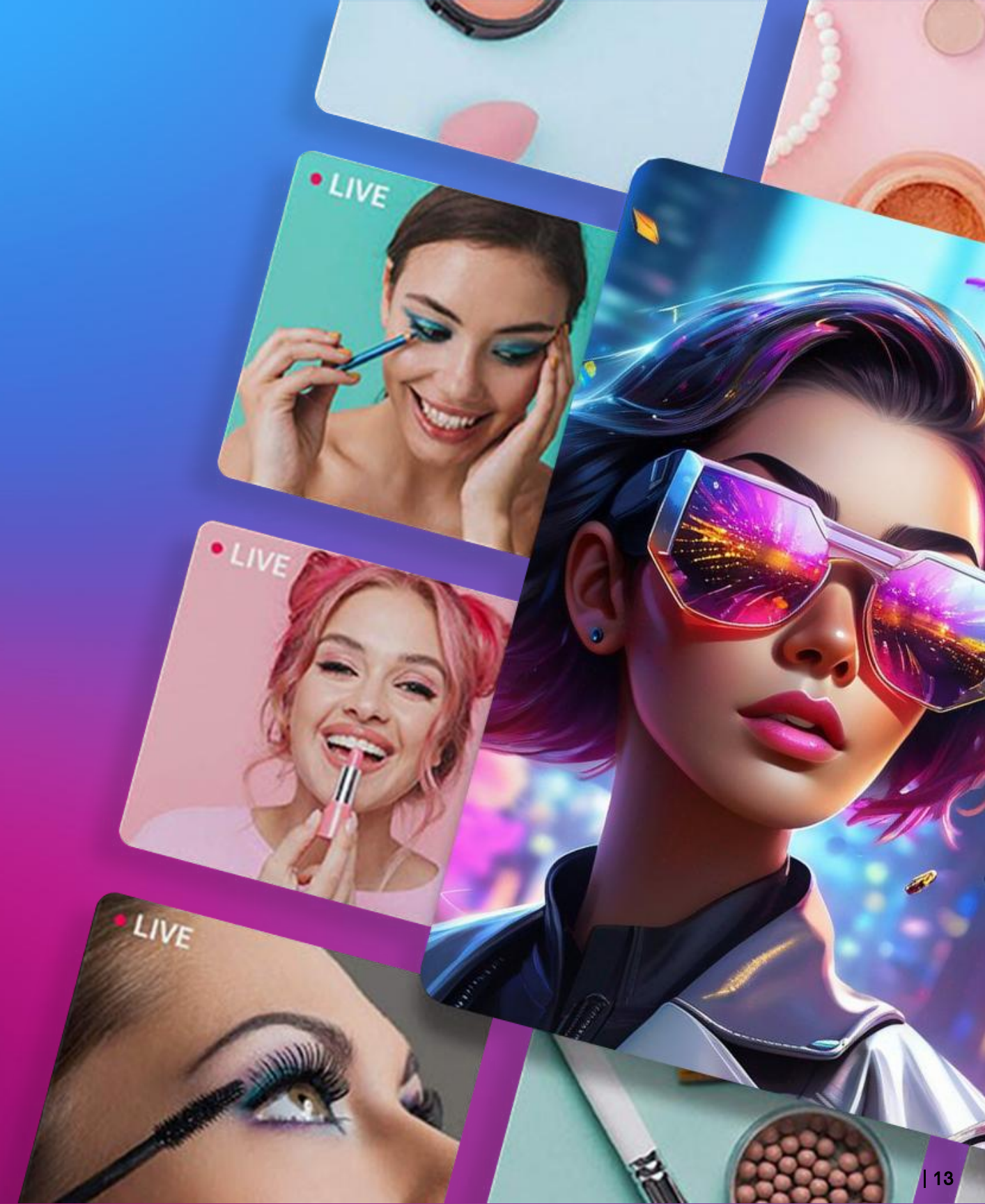


GenAI



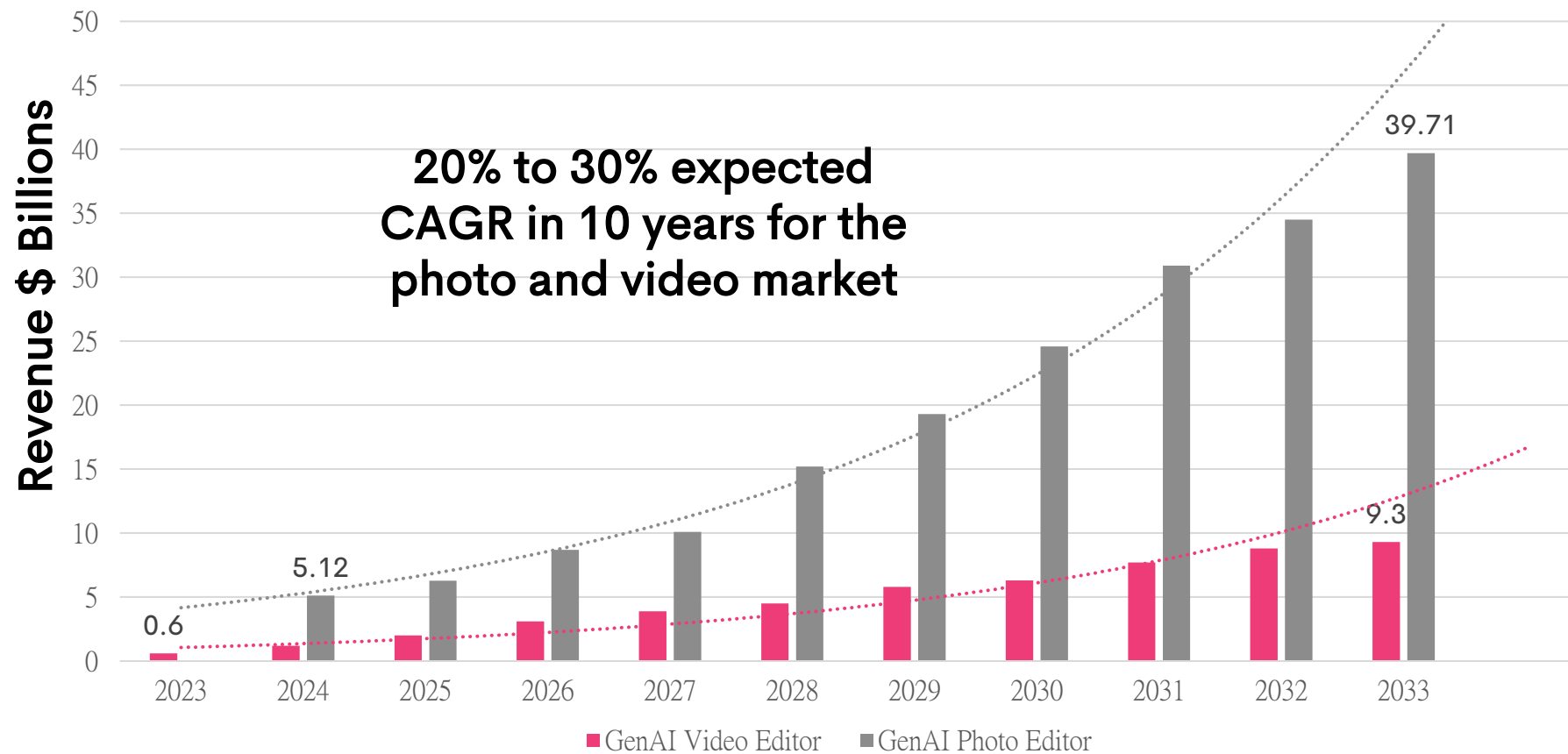
PERFECT

B2C Consumer Apps

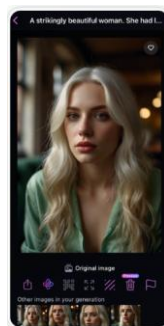


Market Potential – GenAI Photo and Video Creation

Fast growth with huge upside potential on mobile app and web subscription



- GenAI photo and video editing market is projected to experience rapid expansion in the next decade
- Advancements in GenAI enables creative visual outputs for all sectors
- GenAI is expected to revolutionize visual storytelling
- Significant upside potential for YouCam suite of apps

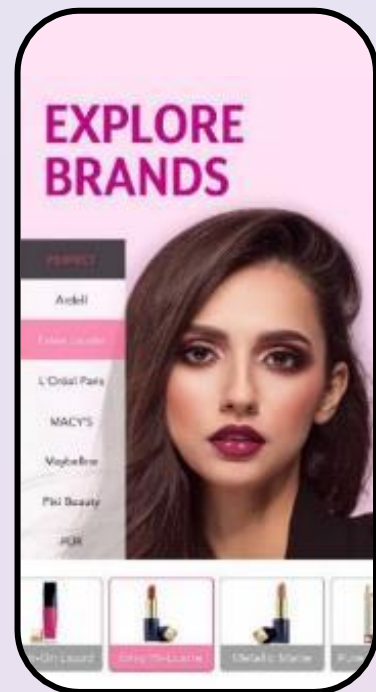


*Market Research Future and Allied Market Research industry projections

YouCam Mobile Apps

Beautiful AI Technology Contributes to Aesthetic Beauty and Self-Confidence with Gen AI features for photo, video and other entertaining functions.

YouCam Makeup



#1 AR Makeover App

YouCam Perfect



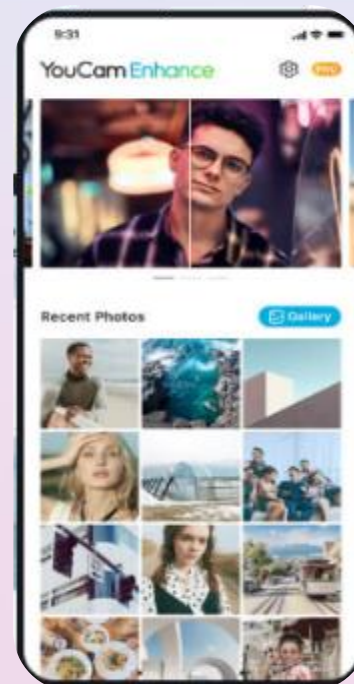
Powerful Selfie Camera Editor

YouCam Video



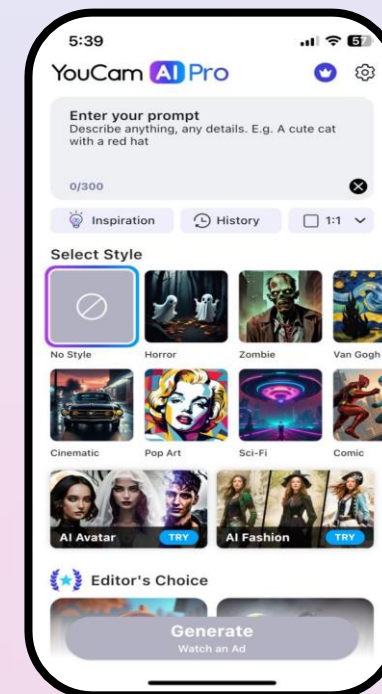
#1 Makeup Video App

YouCam Enhance



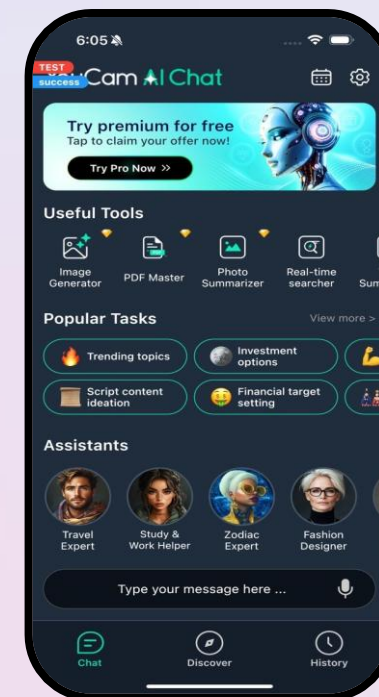
Dynamic Image Enhancer

YouCam AI Pro



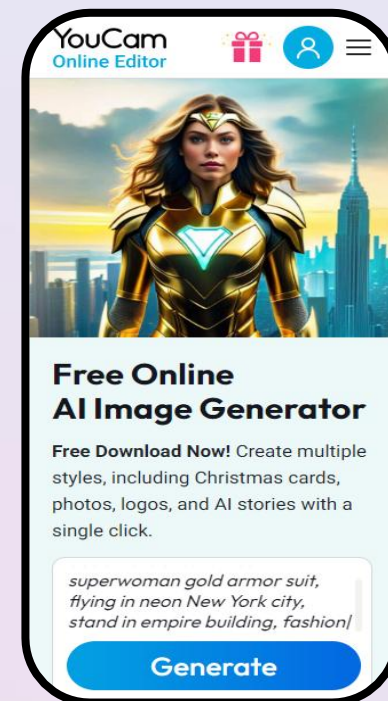
Versatile AI Art Generator

YouCam AI Chat



All-in-One AI Chat Assistant

YouCam Online Editor

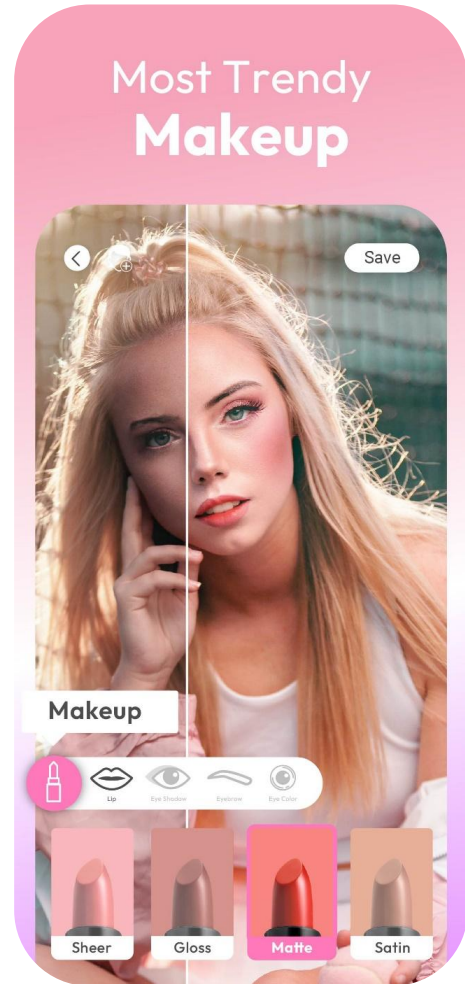


Smart Online AI Editing Tool

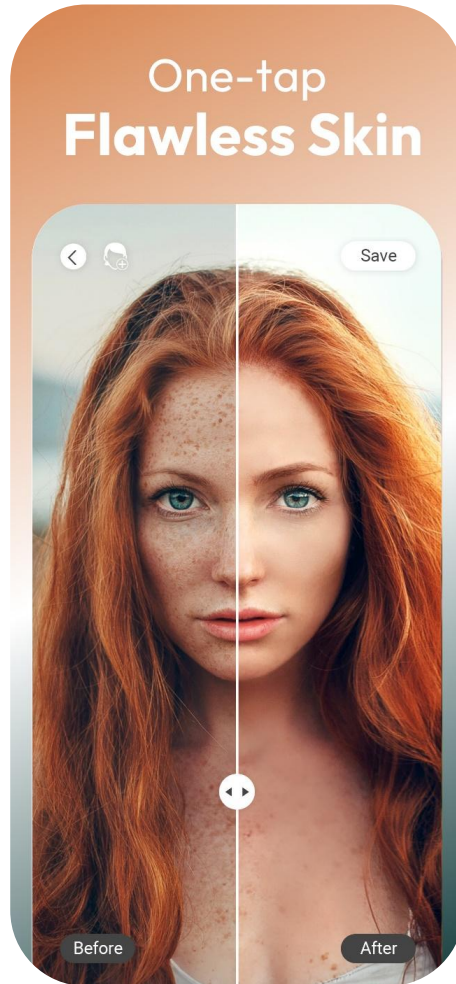
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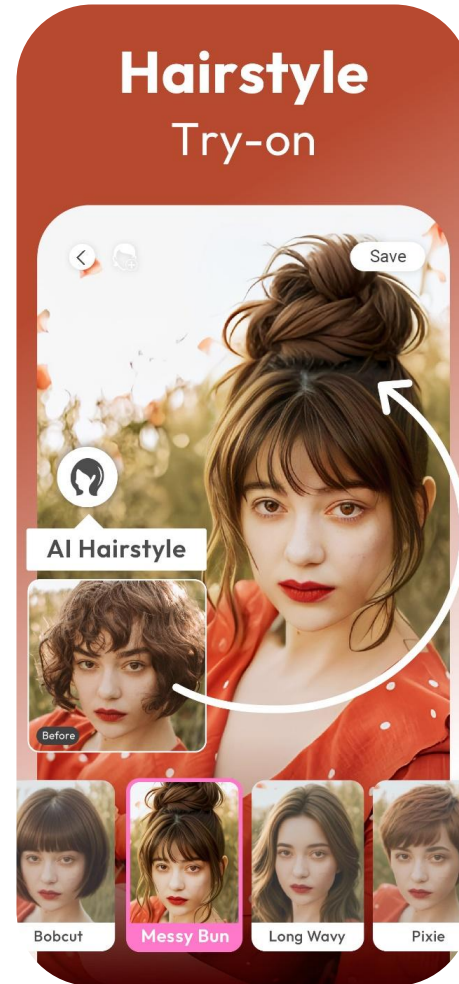
YouCam Makeup – Your Personal AI Makeup Artists and Selfie Editor



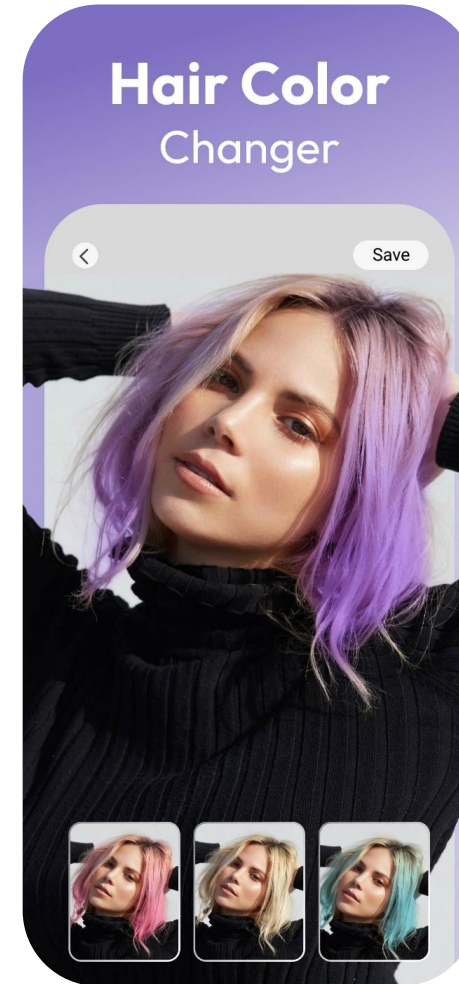
VTO for lipstick, eye makeup, contour, foundation, and blush, as well as trendy makeup filters with 3D accessories



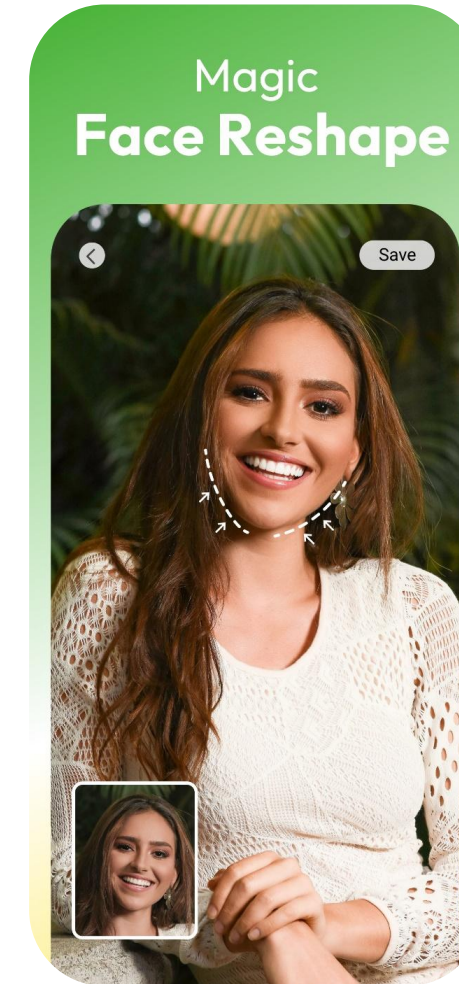
Easily beautify photos and automatically remove blemishes, whiten teeth, and smooth skin



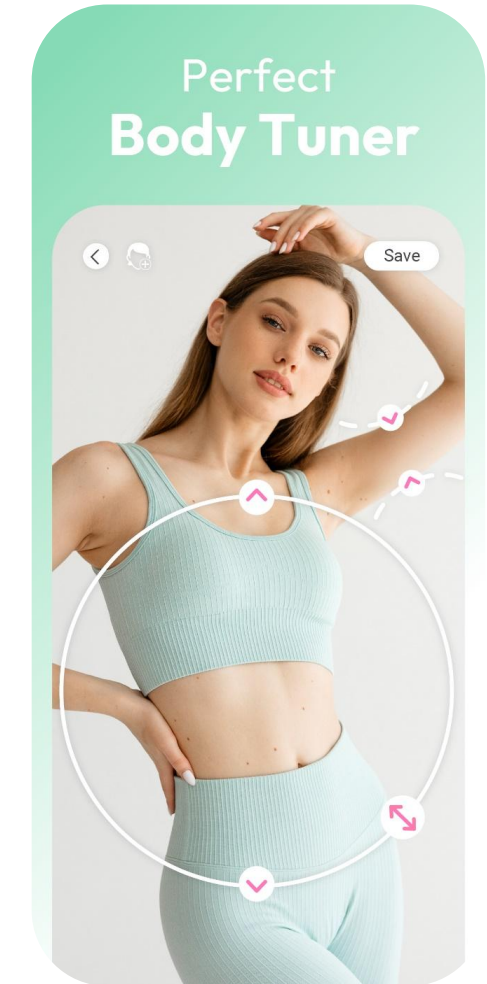
Try more than 20 hairstyles with the AI hairstyle simulation in just seconds



Try 100+ hair colors and trendy hair dye patterns easily



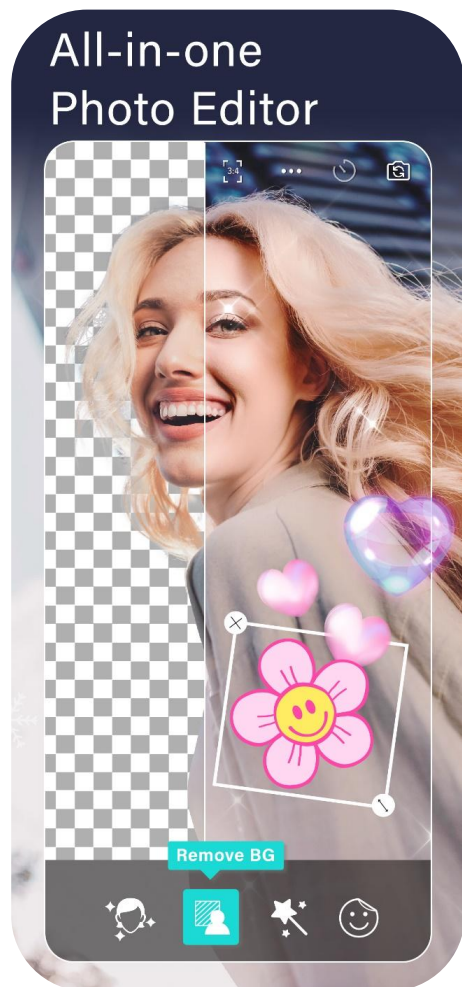
Refine facial features to achieve a natural look in one click



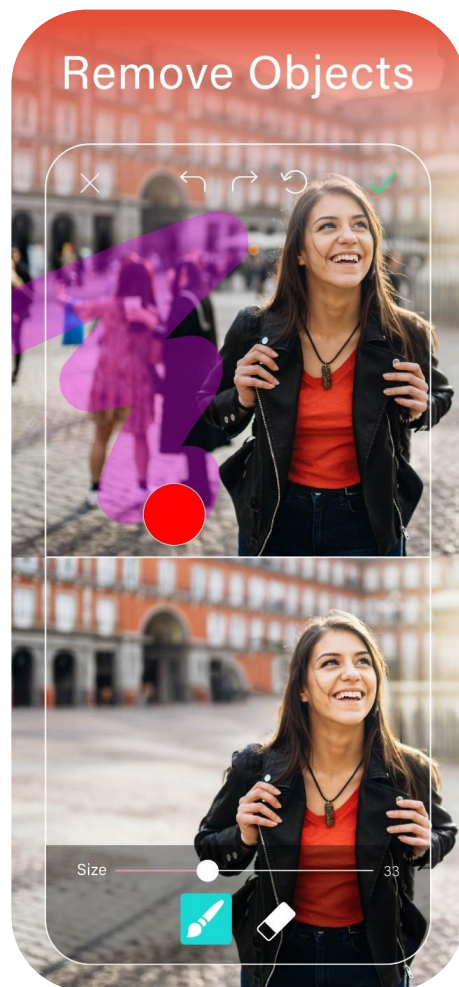
Easily enhance selected body areas while still maintaining a natural and realistic body shape



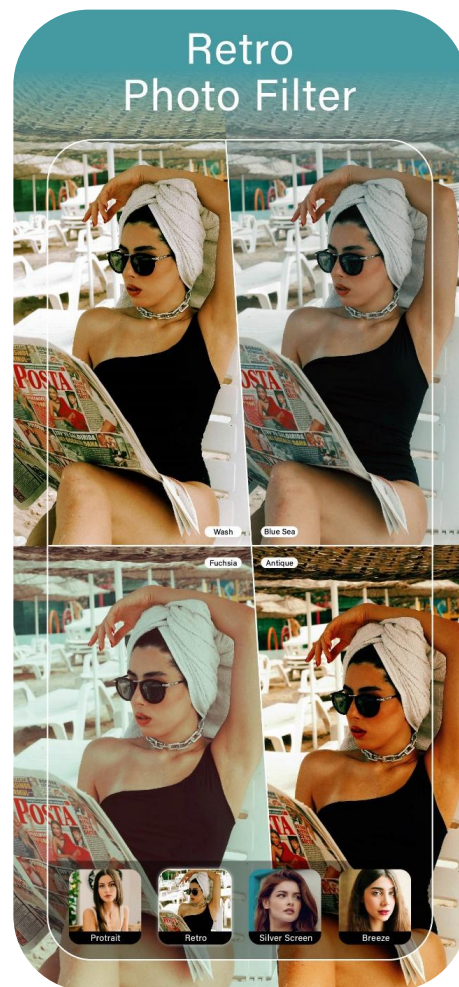
YouCam Perfect – All-in-One Photo Editing App Powered by AI



Easily beautify, enhance, and edit photos and videos to unleash creativity and for self-expression



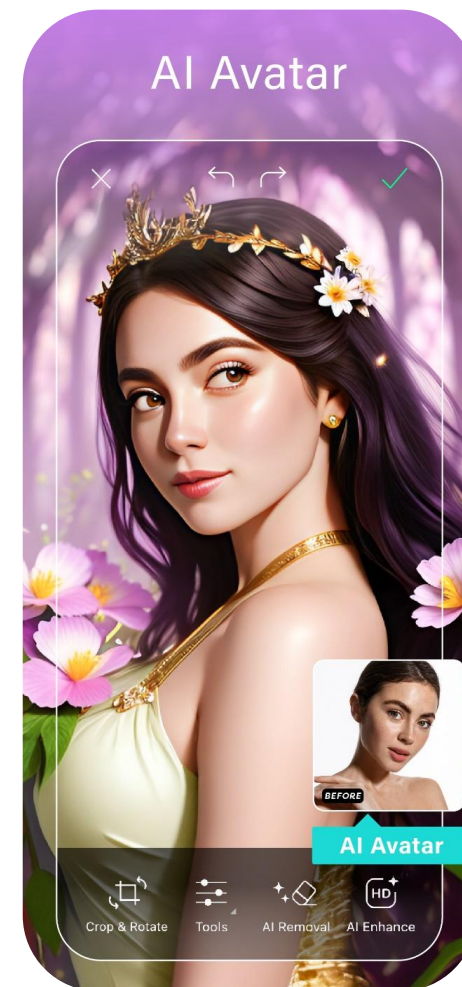
Use AI to easily erase unwanted items in photos, including people, text, objects and reflections



Try popular photo effects like vintage filters, sparkle effects, or elevate photos' aesthetic with trending filters



Easily enhance selected body areas while still maintaining a natural and realistic body shape

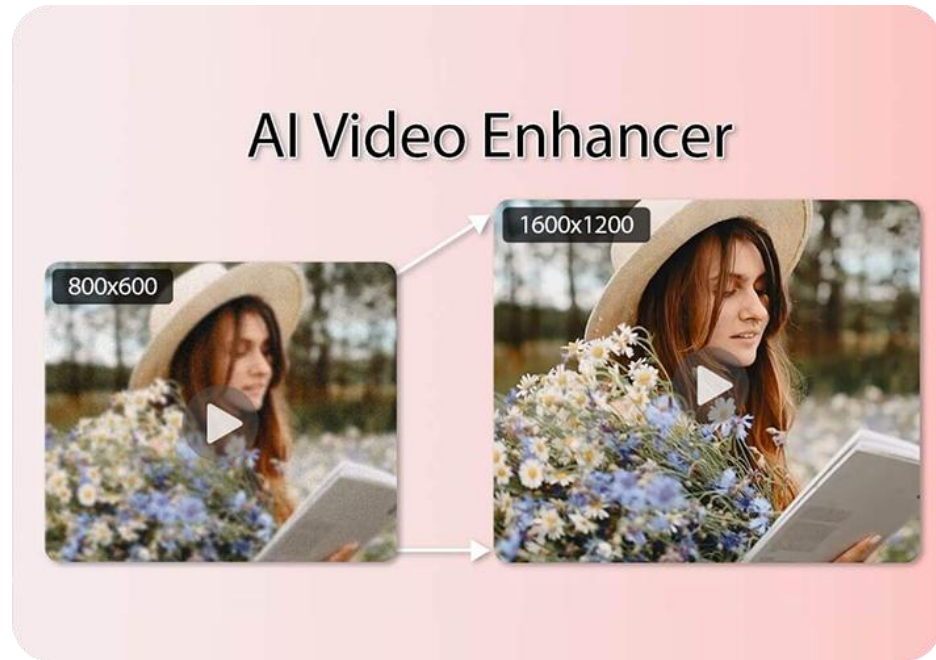


Turn portraits into stunning pieces of art by creating personalized Magic Avatar in different styles



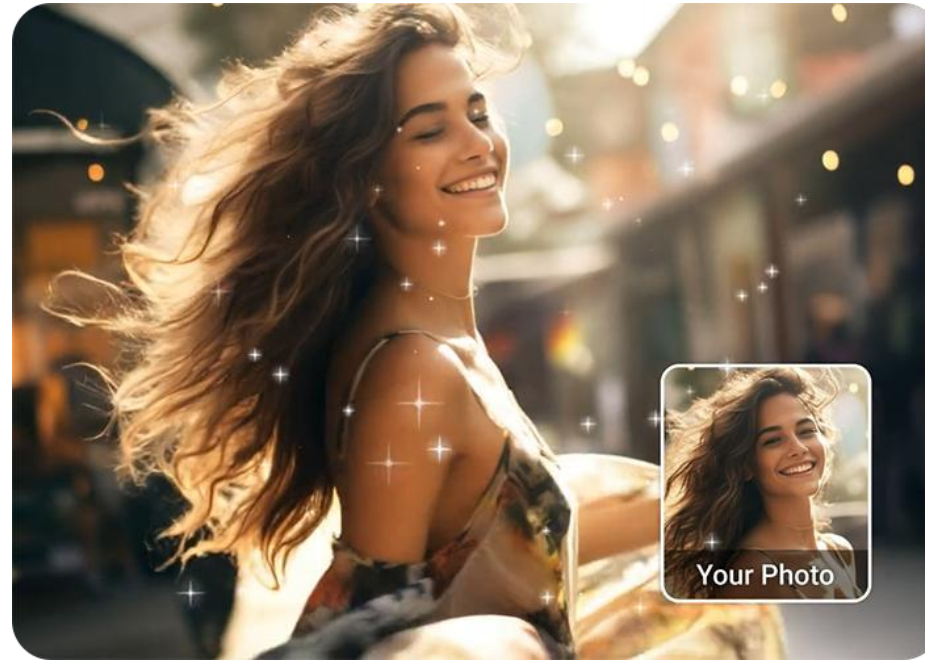
Add AI Selfie filters in various styles, including Royal, Sci-fi, Pop Art, and more

YouCam Video GenAI for Video Generation and Editing



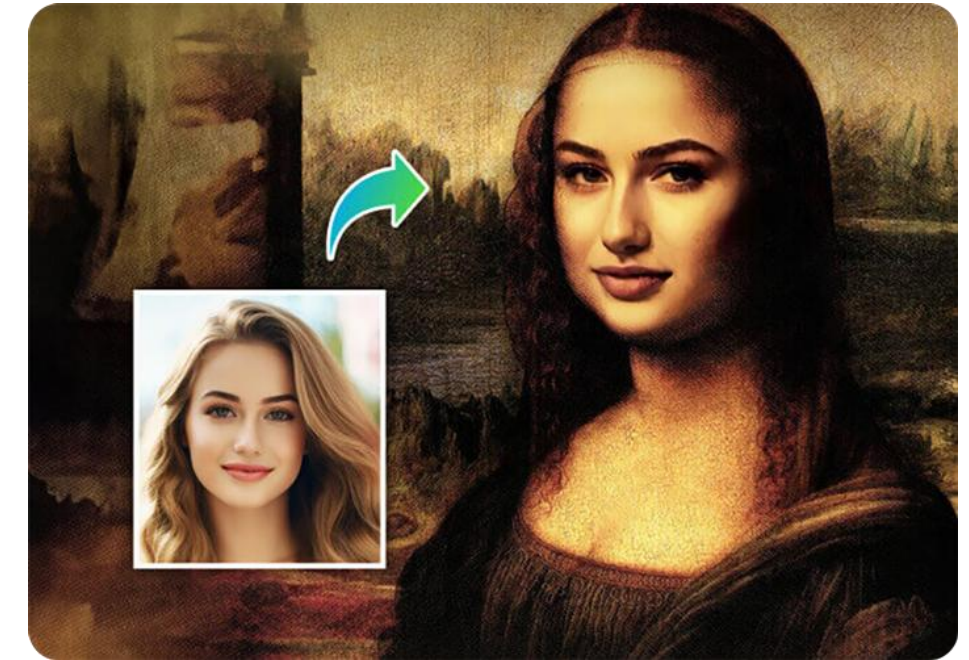
AI Video Enhancer

- Upscale and Boost Video Quality
- Powerful AI Video Enhancement



AI Image to Video

- Make Stunning AI Videos from One Photo
- Advanced Algorithms, Text prompts and Realistic Animations



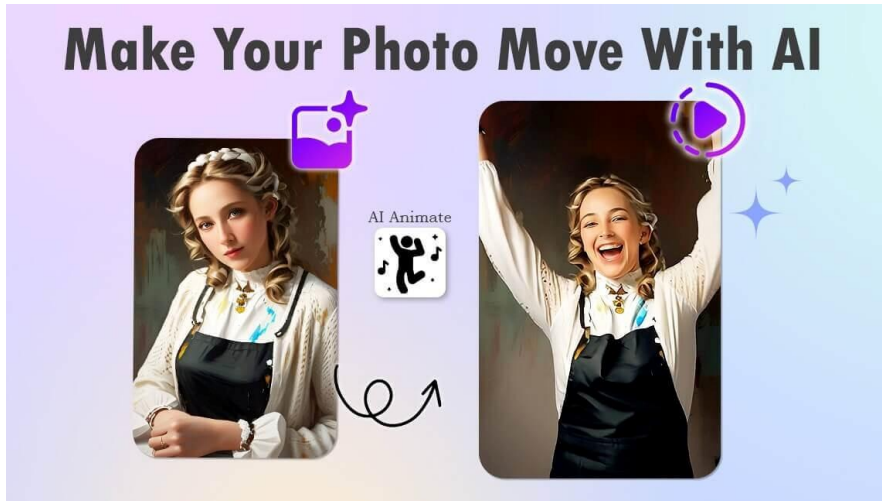
AI Video Photo Face Swap

- Photo Face Swap
- Video Face Swap
- Multiple Face Swap

YouCam Online Editor for Image and Video AI Enhancement and Creation

Over 50+ AI features to help end-user unleash their creativity

Automatic Photo-to-Video



AI Dance Video Generator



AI Watermark Remover



Next Gen AI Cartoon



AI Virtual Girlfriend



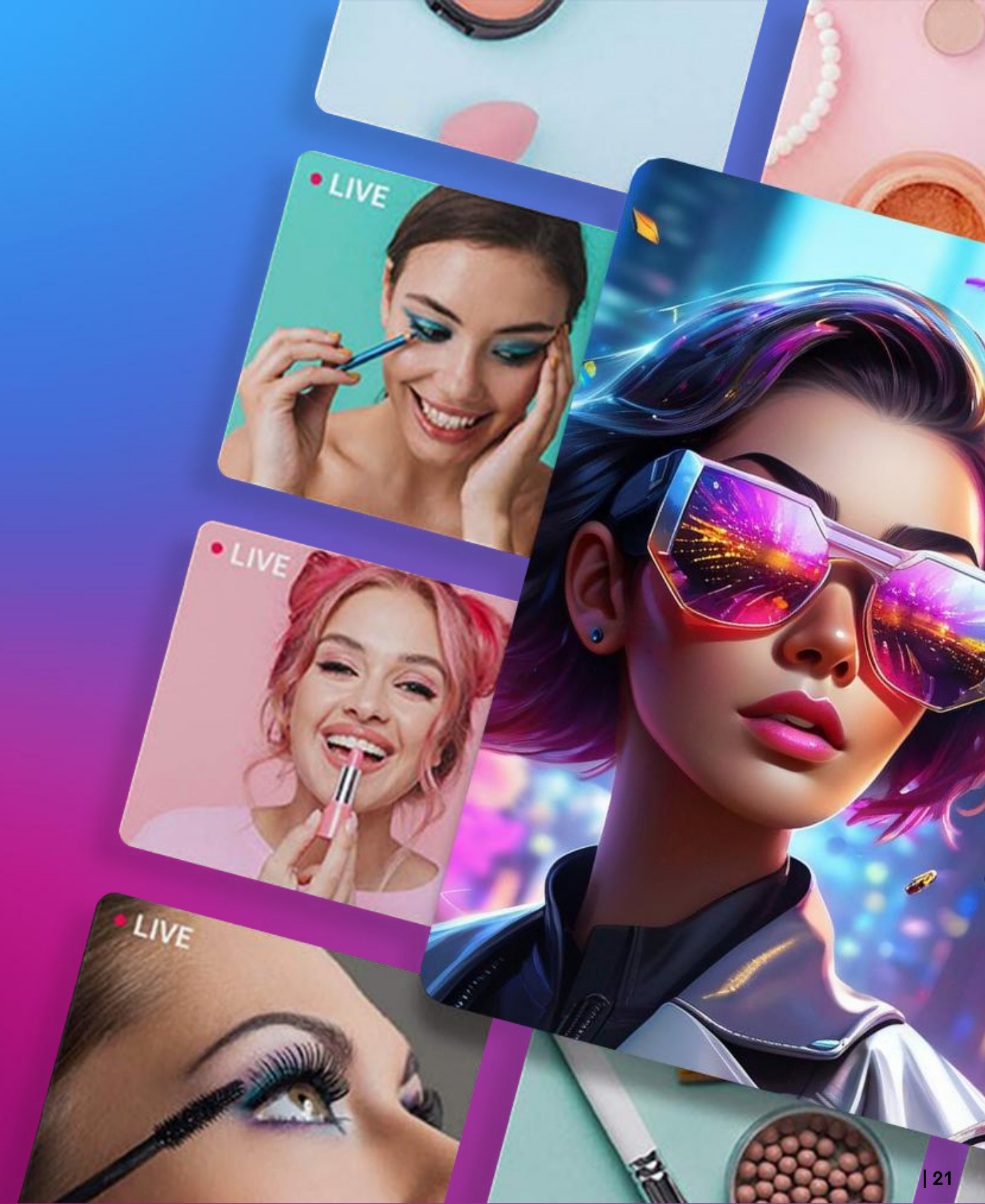
AI Hair Generation



YouCam AI Agent : Universal AI Agent Across Apps and Online Tool



Enterprise B2B Solutions



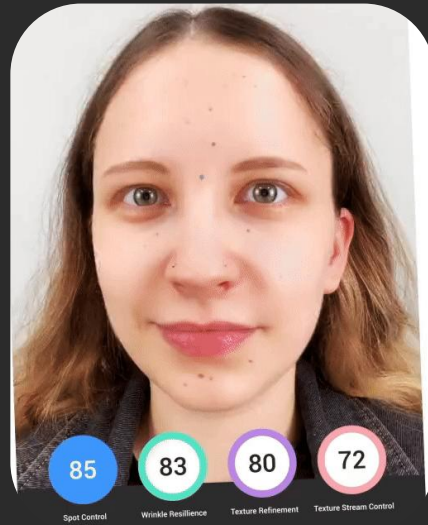
Complete Beauty & Fashion Virtual Try-On from Head to Toe

PERFECT

Global leader in beauty & fashion tech solutions



AR Makeup & Jewelry



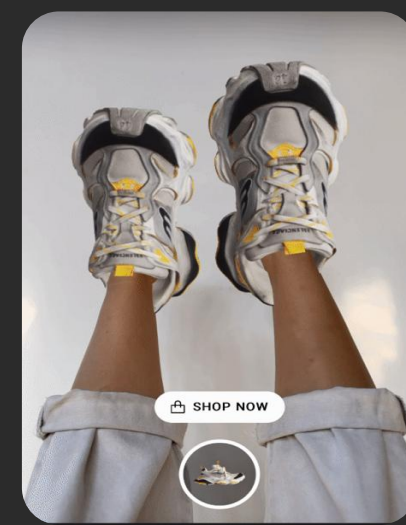
AI Skin Analyzer



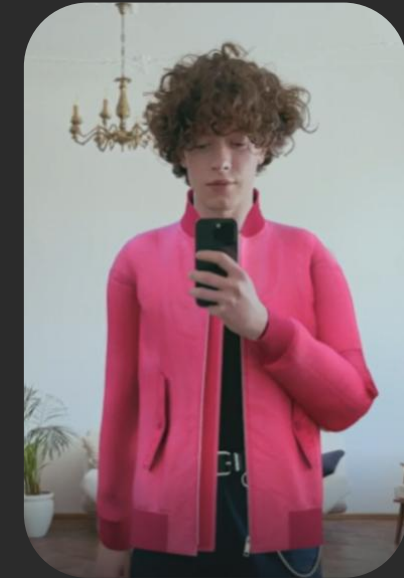
AR Eyewear

WANNA

Pioneer in Fashion & Accessories Try-On



AR Shoes



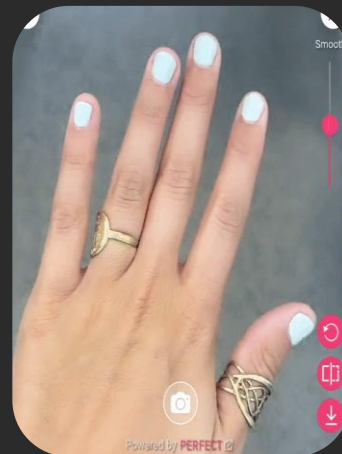
AR Clothing



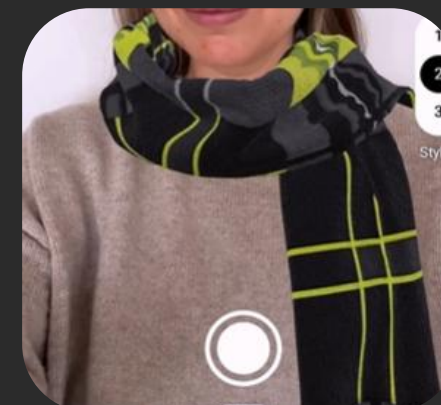
AR Watch & Jewelry Set



AR Necklace



AR Nail



AR Scarf



AR Bag

Unique AI Skin Diagnosis with HD Capabilities Attracted Med Spa & Clinics

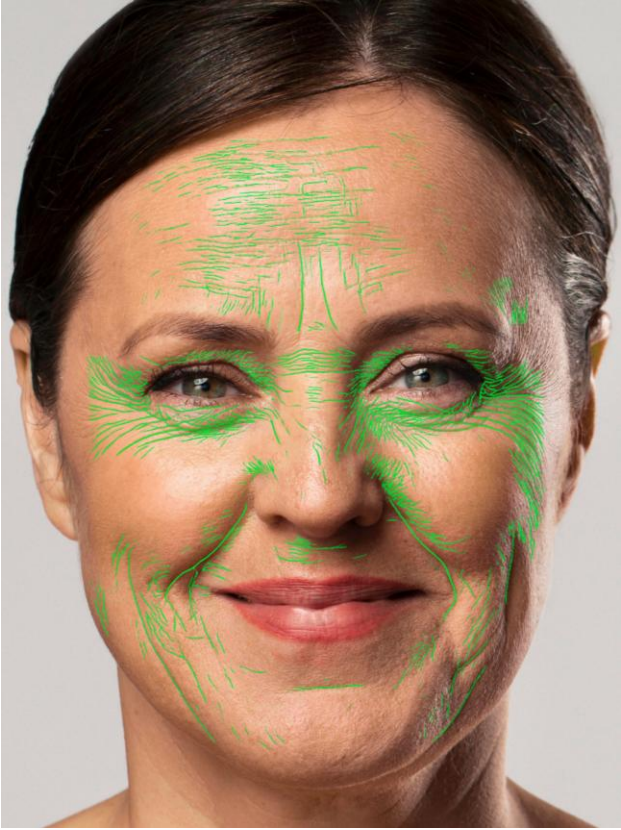
The AI skin diagnostic tool utilizes deep learning technology to provide users with real-time and high-definition skin analysis by simply using an iPad/iPhone. This solution has achieved reliable test results for dermatology practices and gained notable traction from med spa, aesthetic clinics, and dermatology practices.

70k+
Medical grade images used to build skin analysis technology

30+
Types of supported skin conditions detected

95%
Test-retest reliability rate

HD Skin Analysis

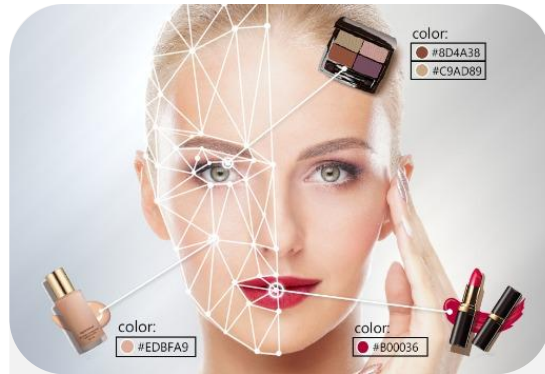


Expansion into Med Spa



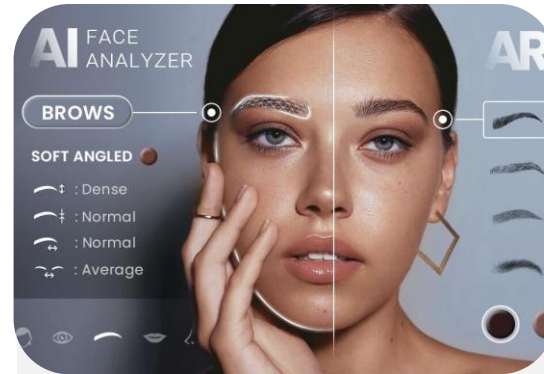
Please refer to Perfect's website for more information: <https://www.perfectcorp.com/business/products/ai-skin-diagnostic>.

Complete AI Beauty Solutions (Makeup, Face, Hair, and Body)



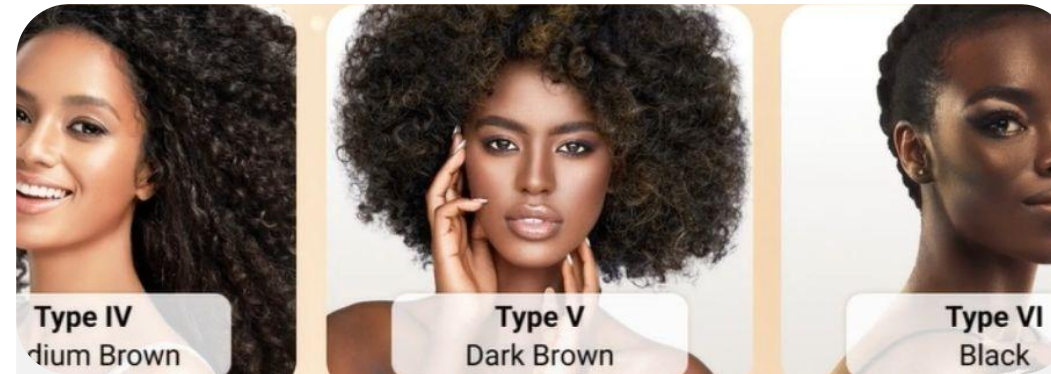
AI Makeup Solutions

- AI Makeup VTO
- AI Makeup Transfer
- AI Makeup Tutorial
- AI Foundation Finder



AI Face Solutions

- AI Face Attributes
- AI Face Shade Analysis
- AI Face Ratio
- AI Face Aging
- AI Face Retouch
- AI Face Reshape
- AI Face APIs (YCO)



AI Hair Solutions

VTO Solutions

- Hair Color VTO
- Hairstyle VTO
- Wig VTO
- Extension VTO
- Bang VTO
- Hair Volume VTO

AI Analysis Solutions

- Hair Type Analysis
- Hair Length Analysis
- Hair Color Analysis
- Hair Fizziness Analysis
- Hair Density Analysis








AI Body Solutions

- AI Body Reshape

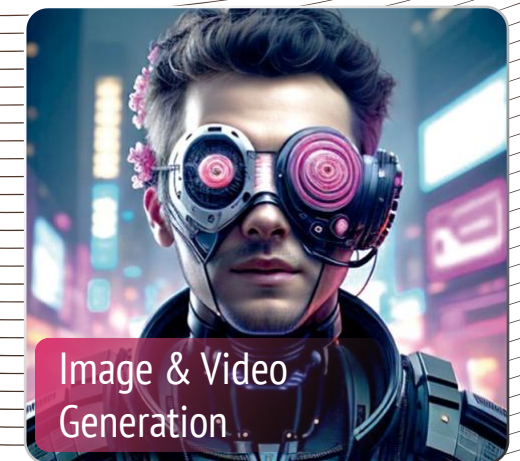
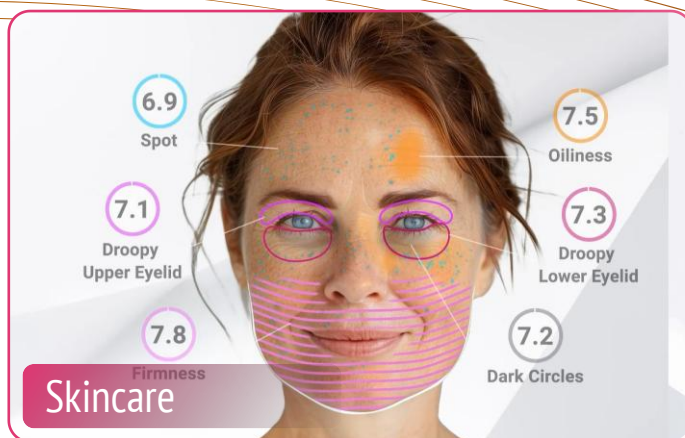
Perfect's Proven Track Record in Supporting Client Success

We help drive brands' sales, conversion, and customer engagement.

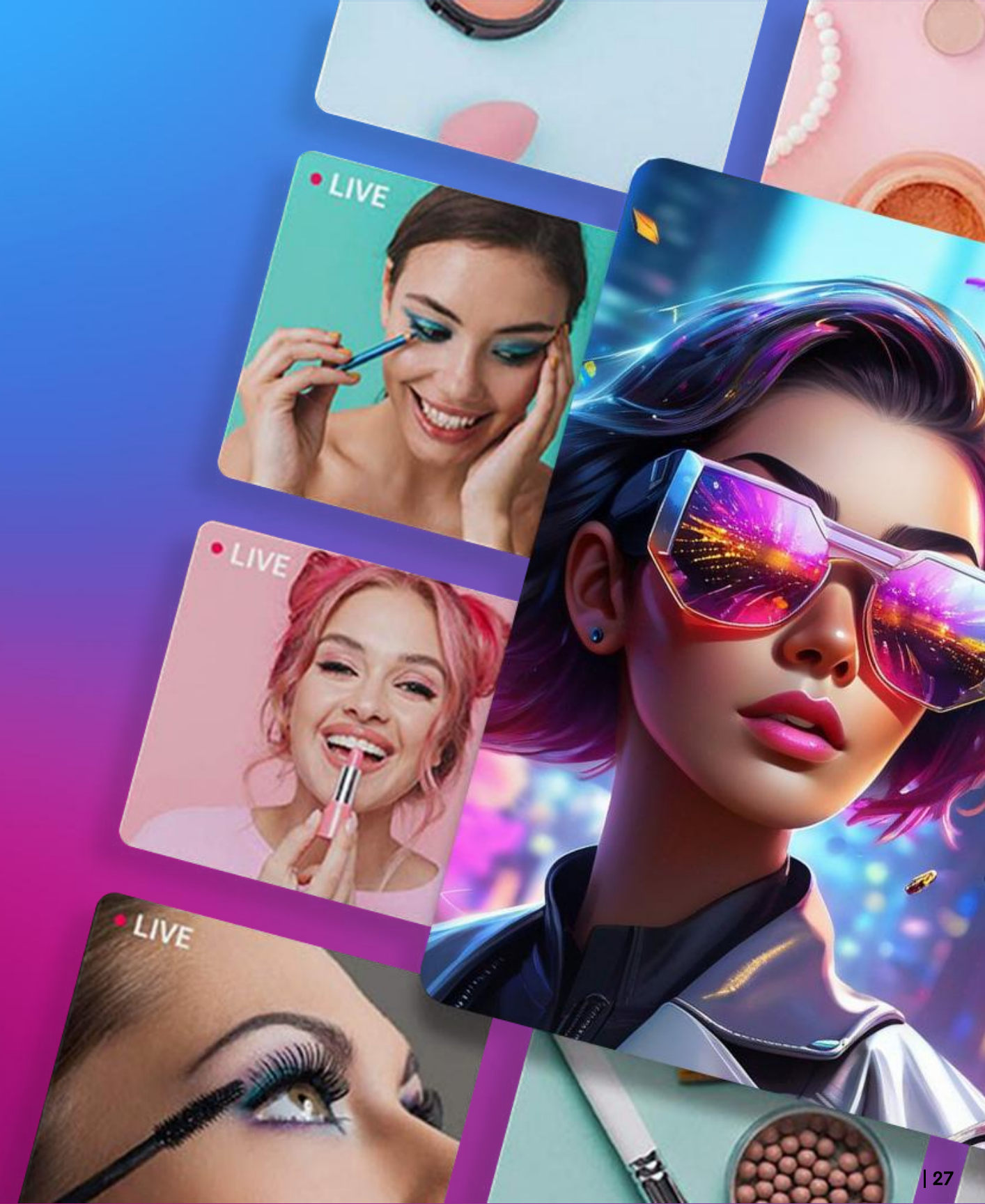
Brand	Perfect Solution Used	ROI Improvement	Customer Testimonials
	Live AR Training for Beauty Advisors AR Makeup Try-on (in stores & online)	+250% purchase conversion 17,000+ Beauty advisors trained	<i>"Now this [high -touch] experience has been enabled by high tech AI and AR to create a more engaging, more personalized journey for our customers. While we have always focused on innovating our products and services, with partners like Perfect Corp., we can now also innovate and elevate the consumer experience."</i>
	AI Shade Finder Makeup Try-On	+300% purchase conversion 10%+ average order size	<i>"Perfect Corp. is constantly innovating to make sure we can meet the needs of our consumers across all the different markets. When we identify a new opportunity, Perfect Corp. is quick to respond, and they can scale to meet any need."</i>
	AR Makeup Try-on AI Shade Finder	+30% increase in cart size +500% increase in website visit dwell time	<i>"It's proven to be an excellent way to facilitate and convert sales. The feedback has been very positive. Customers love its accuracy, and they also find the virtual try-on experience to be fun, which is also important."</i>
	AR Makeup Try-on AI Shade Finder	+200% increase in customer engagement	<i>"We've always seen strong customer engagement with our virtual try-on experiences—online and in our stores. We've also found that strong customer engagement leads to significantly higher rates of conversion. Engaged customers purchase more."</i>
	AR Makeup (Nail) Try-on	+120% increase in purchase intent +300% increase in # of shades viewed	<i>"The Perfect Corp. technology is mind-blowing... This [tech] lets people really evaluate colors, looking back and forth, in a different light, and while moving their fingers around just like in real life."</i>

AI API Support Across **All** Categories

Complete API Solutions for Beauty, Skincare, Fashion, Apparel, Image, and Video



Financial Highlights & Key Metrics



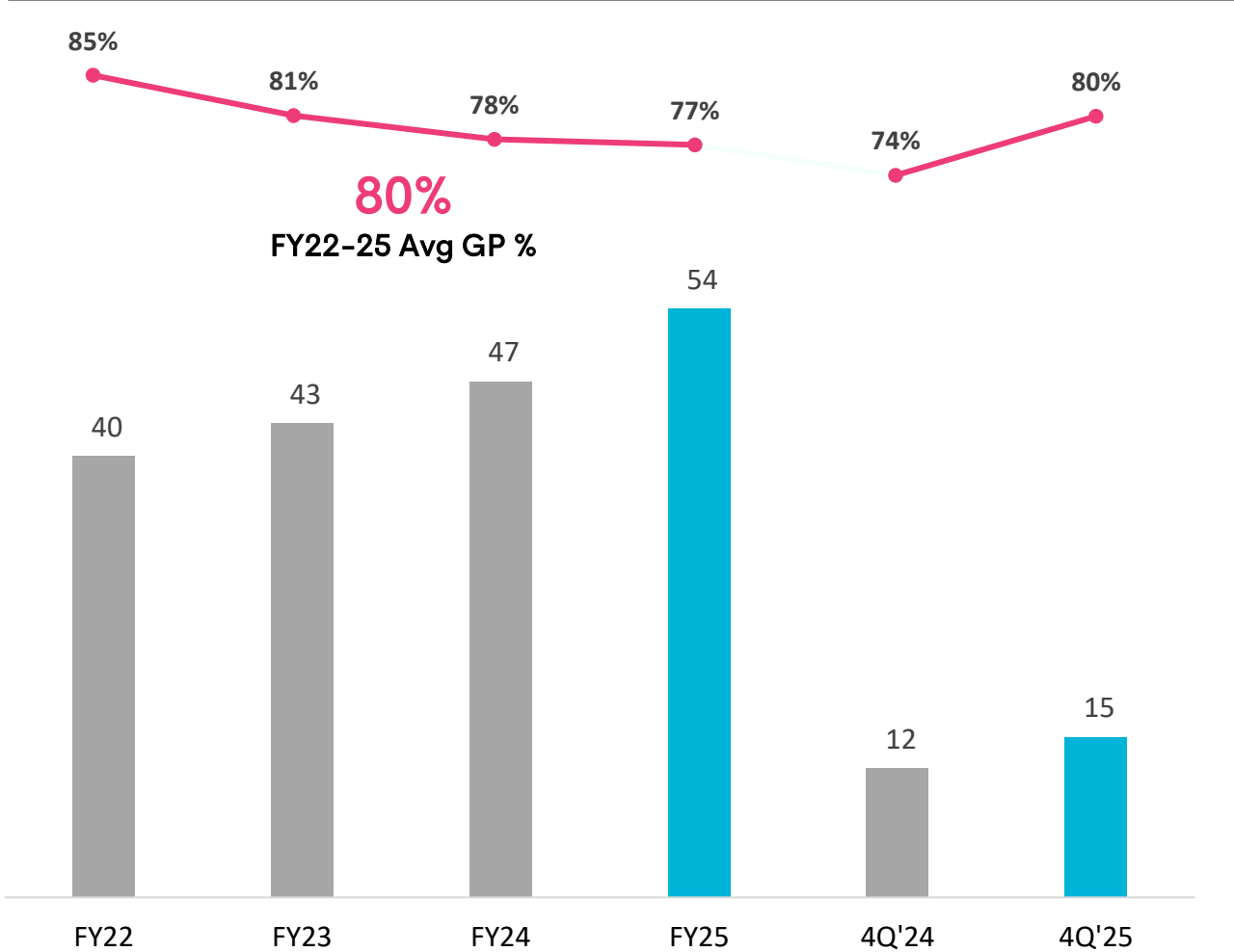
Strong Organic Growth and Highly Scalable Cost Structure

(\$ in USD millions)

Revenue



Gross Profit & Margin



■ Gross Profit
—●— Gross Margin (%)

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Perfect's Positive Operating Cash Flow and Strong Balance Sheet Position

The Company had a positive operating cash flow of \$13.3 million in the full year 2025, which demonstrates the company's ability to generate sufficient cash flow to support business operations.

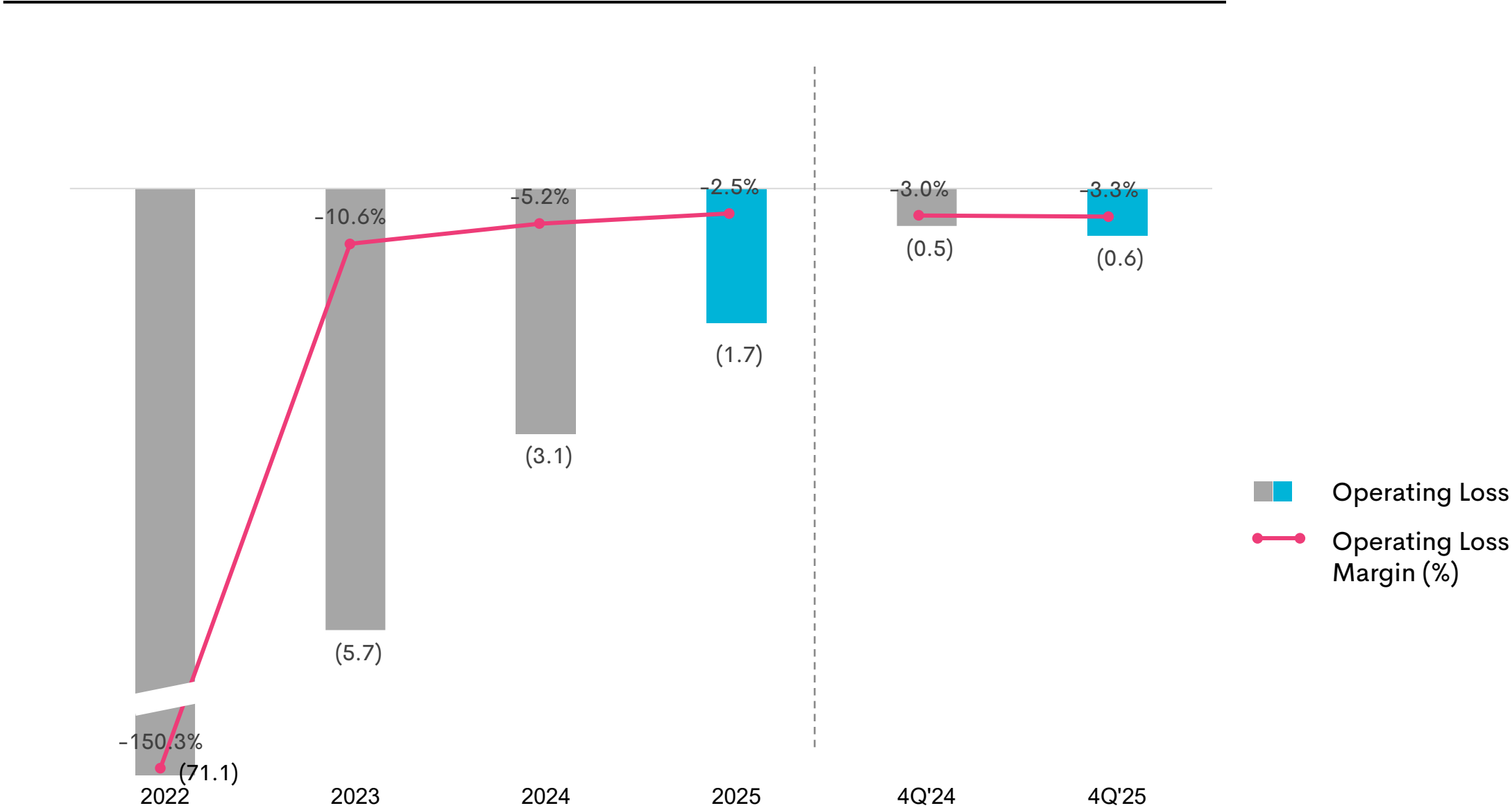
	Ended December 31,	
(\$ in thousands)	2024	2025
Cash flows from (used in) operating activities	\$13,003	\$13,305

At the end of Q4 2025, the company held \$172.4 million in cash and cash equivalent in its balance sheet. This ensures a strong financial position and enables the board and management to act decisively when needed.

Operating Loss Narrowing Across Periods

(\$ in USD millions)

Operating Loss & Its Margin

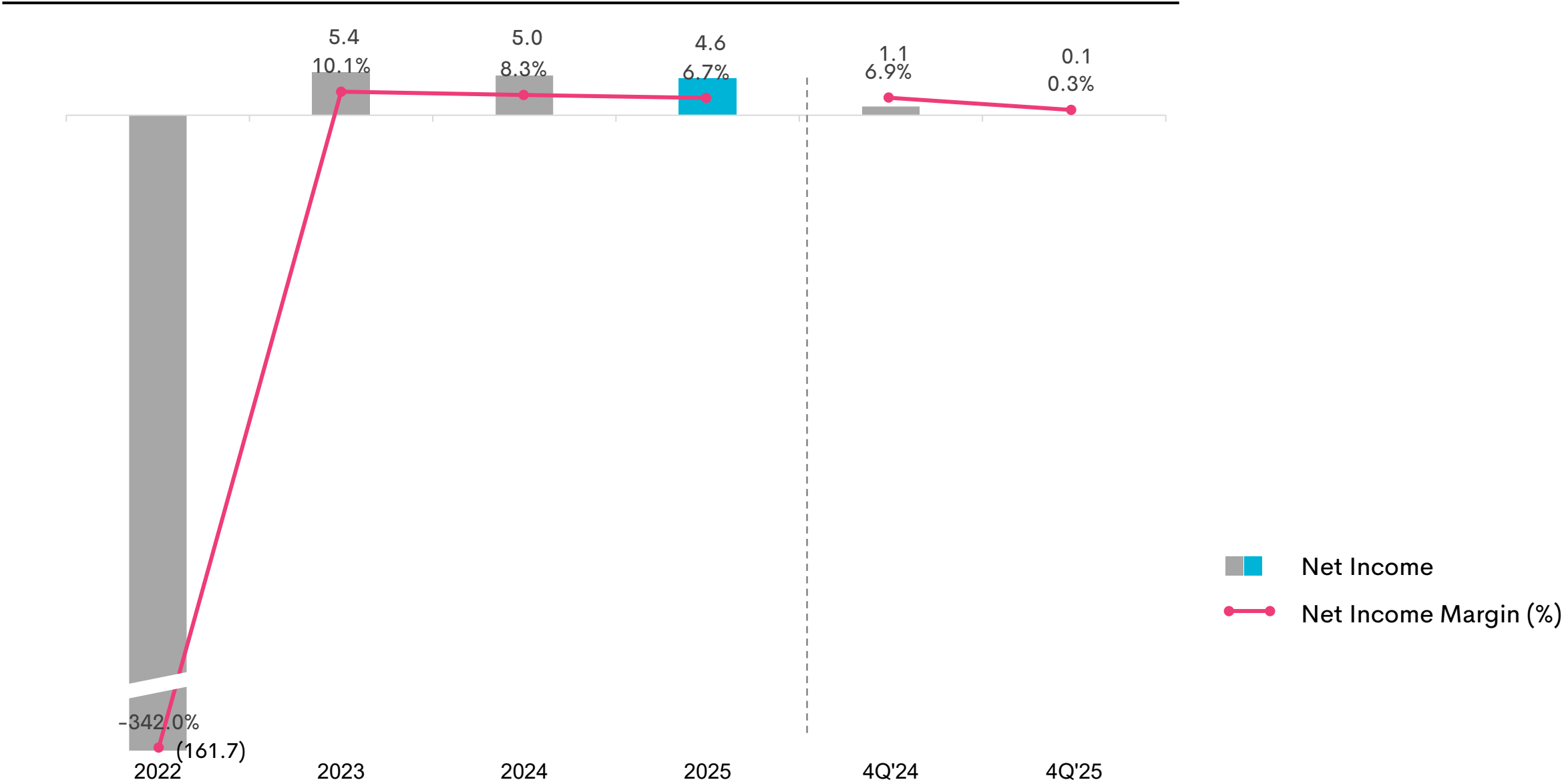


*Note: Bar 2022 truncated due to extreme value.

Profitability Keeping Positive Over Time

(\$ in USD millions)

Net Income & Its Margin



*Note: Bar 2022 truncated due to extreme value.

Perfect's Q4 2025 Financial Performance

- **Total Q4 Revenue was \$18.1 million**, compared to \$15.9 million in the same period of 2024, +14.2% YoY.
 - AR/AI cloud solutions and subscription revenue was \$16.4 million, compared to \$15.1 million in Q4'24, +8.7% YoY.
 - Licensing revenue was \$0.6 million, compared to \$0.5 million in Q4'24, +8.0% YoY.
 - Other revenue was \$1.3 million, compared to \$0.3 million in Q4'24, +286.1% YoY.
- **Gross Profit was \$14.6 million** (80.5% gross margin), compared with \$11.8 million (74.1% gross margin) in Q4'24, +24.1% YoY.
- **Operating Expenses was \$15.2 million**, compared with \$12.2 million in Q4'24, +24.1% YoY.
 - S&M Expenses were \$7.7 million, compared to \$6.9 million in Q4'24, +11.4% YoY.
 - R&D Expenses were \$3.9 million, compared to \$2.8 million in Q4'24, +39.6% YoY.
 - G&A Expenses were \$1.5 million, compared to \$1.8 million in Q3'24, -11.9% YoY.
- **Operating Loss was \$0.6 million**, compared with operating loss of \$0.5 million in Q4'24.
- **Net Income was \$0.1 million**, compared to \$1.1 million in Q4'24, -94.2% YoY.
- **Positive Operating Cash Flow \$2.6 million**, compared to \$3.3 million in Q4'24, -21.6% YoY.

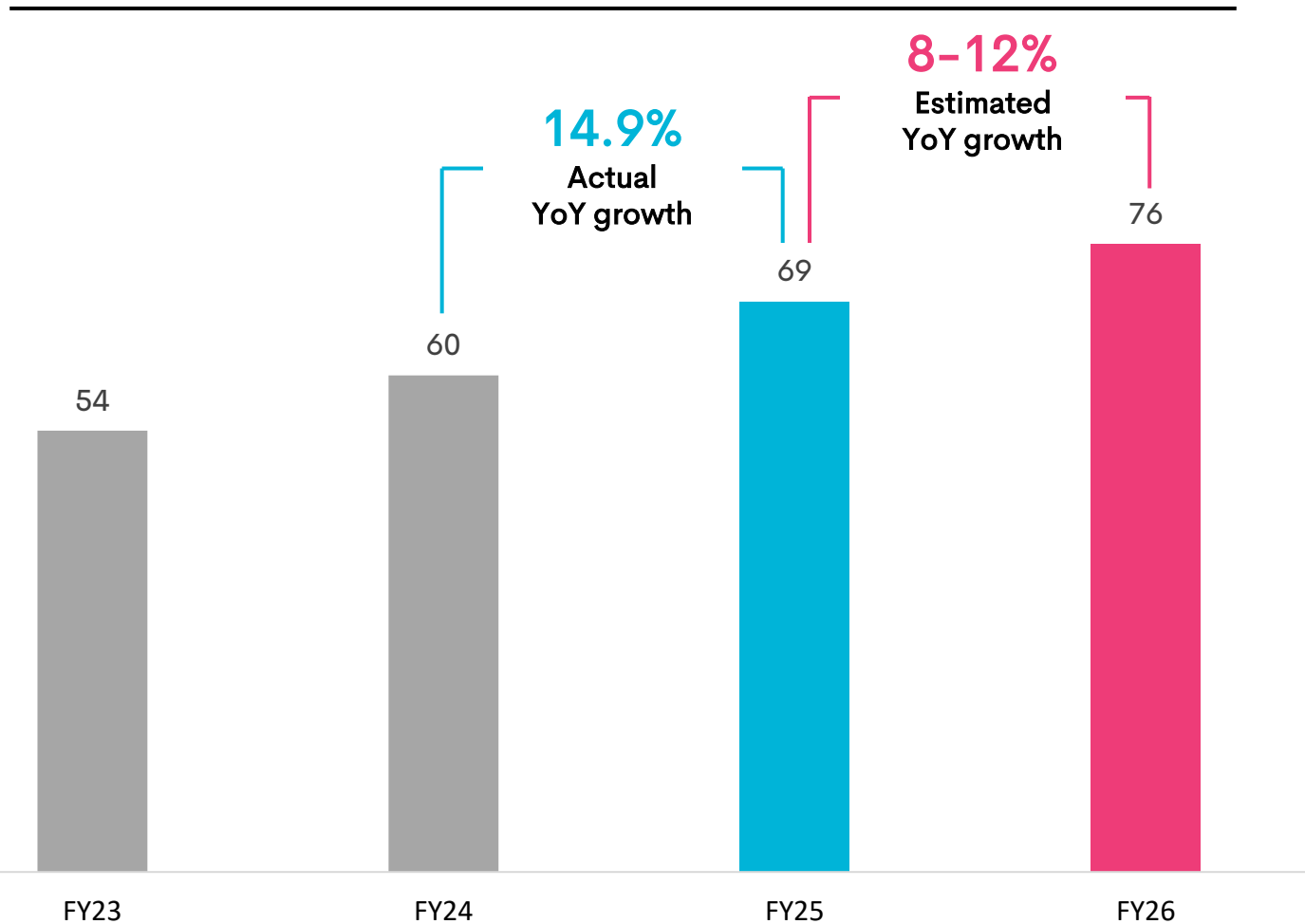
Perfect's Full Year 2025 Financial Performance

- **Total 2025 Revenue was \$69.2 million**, compared to \$60.2 million in the same period of 2024, +14.9% YoY.
 - AR/AI cloud solutions and subscription revenue was \$61.1 million, compared to \$53.8 million in 2024, +13.5% YoY.
 - Licensing revenue was \$5.3 million, compared to \$5.2 million in 2024, +1.7% YoY.
 - Other revenue was \$2.8 million, compared to \$1.2 million in 2024, +133.8% YoY.
- **Gross Profit was \$53.5 million** (77.4% gross margin), compared with \$46.9 million (78.0% gross margin) in 2024, +14.0% YoY.
- **Operating Expenses was \$55.3 million**, compared with \$50.1 million in 2024, +10.3% YoY.
 - S&M Expenses were \$30.8 million, compared to \$28.2 million in 2024, +9.2% YoY.
 - R&D Expenses were \$15.4 million, compared to \$12.0 million in 2024, +28.4% YoY.
 - G&A Expenses were \$7.0 million, compared to \$8.5 million in 2024, -17.7% YoY.
- **Operating Loss was \$1.7 million**, compared with operating loss of \$3.1 million in 2024, -45.0% YoY.
- **Net Income was \$4.6 million**, compared to \$5.0 million in 2024, -7.5% YoY.
- **Positive Operating Cash Flow \$13.3 million**, compared to \$13.0 million in 2024, +2.3% YoY.

Business Outlook for 2026¹

(\$ in USD millions)

Revenue



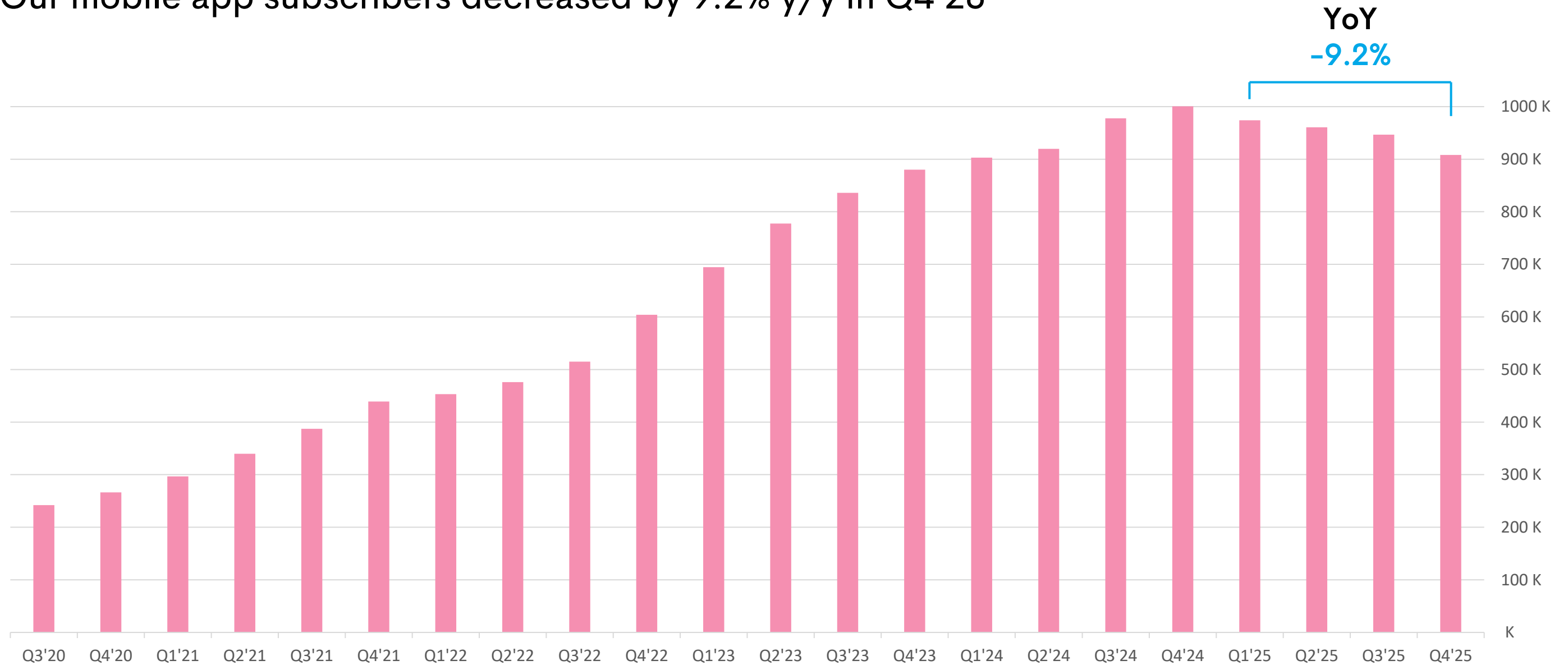
- Driven by continued Generative AI advancements and solid B2C subscription momentum, we maintained steady progress in our platform evolution and overall performance in 2026.
- We expect the growth of our total revenue recognized under IFRS for full year 2026 to range from 8% to 12% year-over-year, compared to full year 2025.

Source: Company data and estimates.

¹ Please Note that this forecast is based on the Company's current assessment of the market and operational conditions, and that these factors are subject to change.

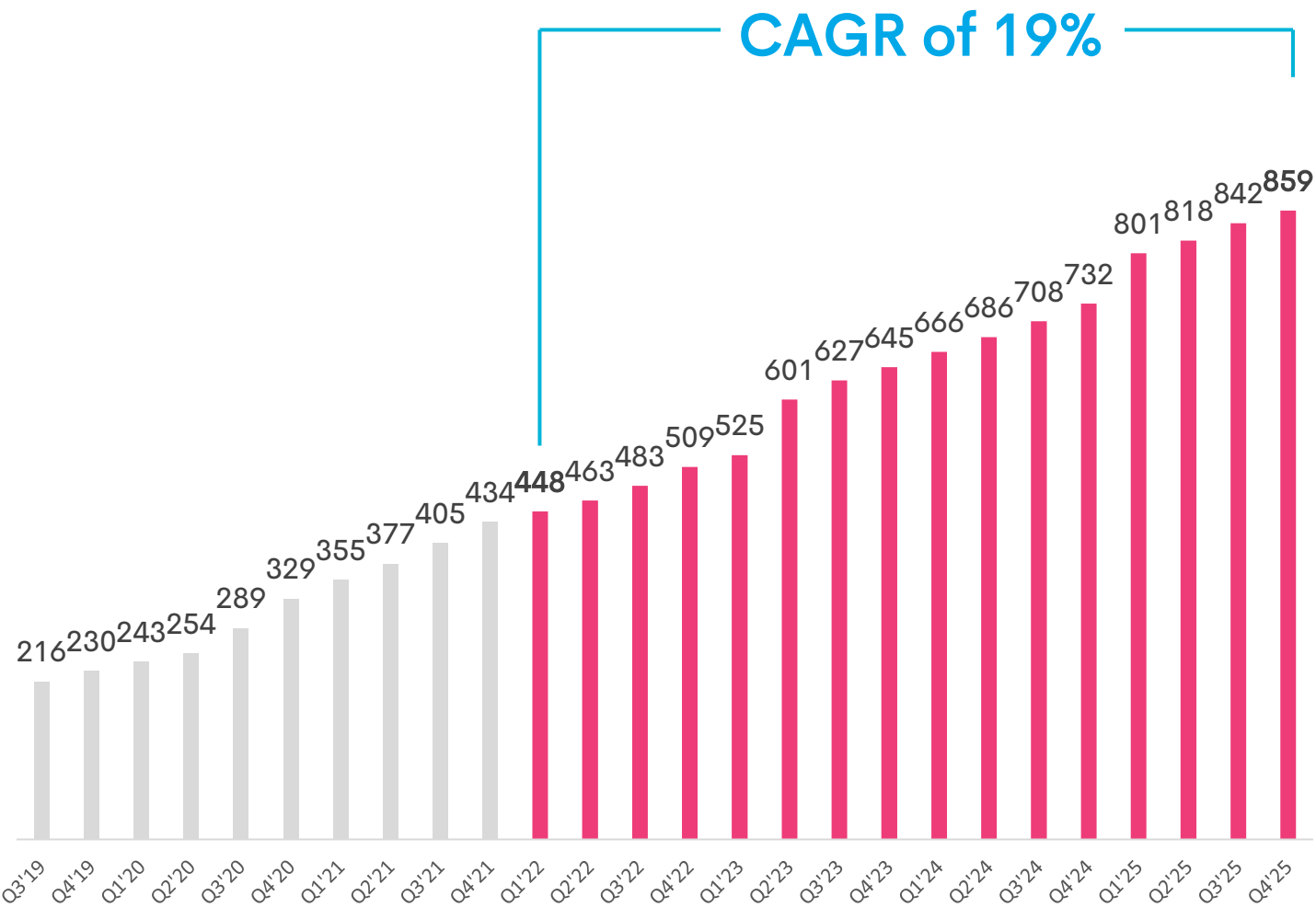
Perfect's Beauty App Business Slows After Sustained Growth, Impacted by Price Increase

Our mobile app subscribers decreased by 9.2% y/y in Q4'25

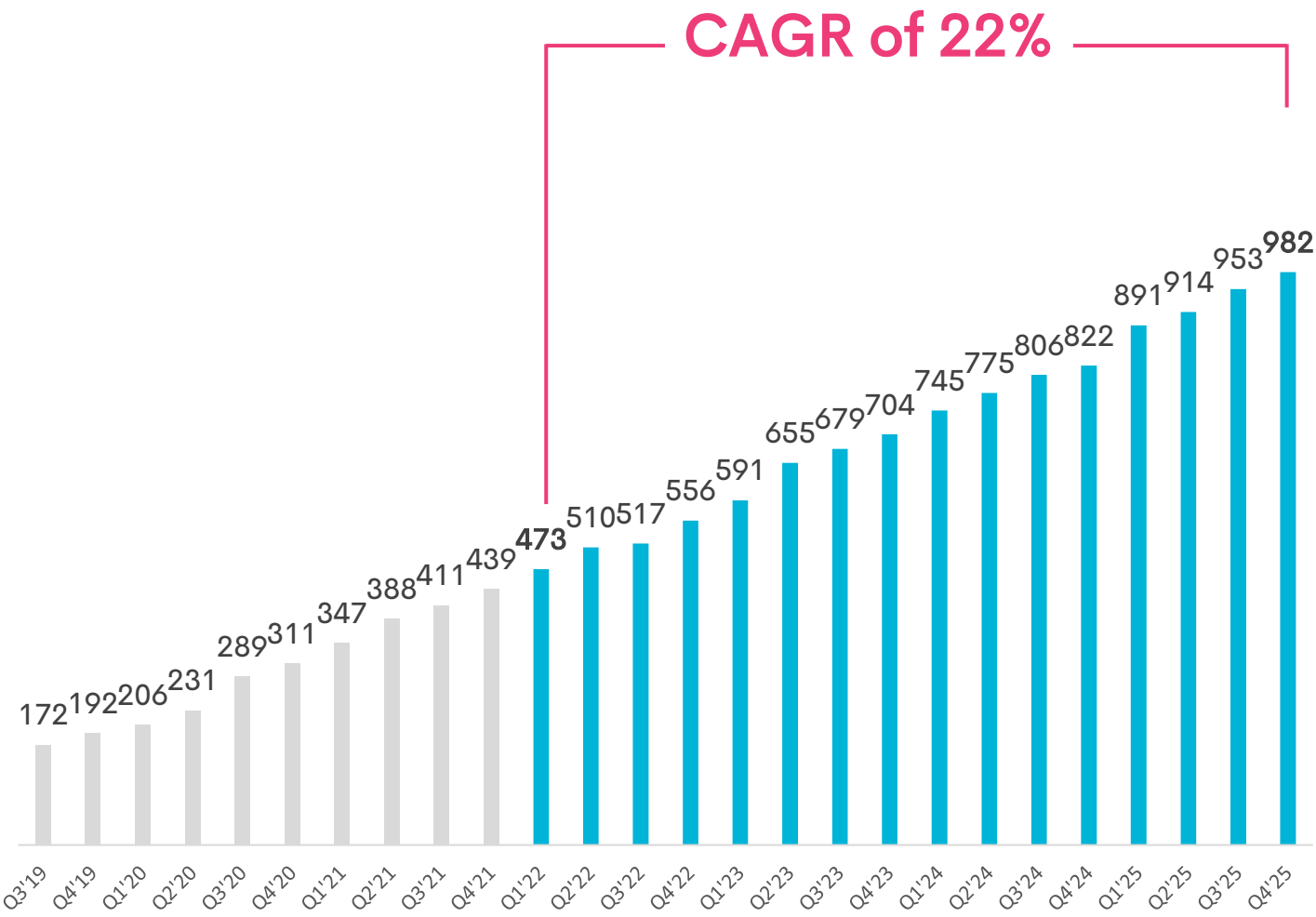


Perfect's Scalable SaaS Business Model with Continued Expansion in Brands and SKUs

Number of Brands by Quarter



SKUs* by Quarter



*SKU counts in thousands ('000)

Multiple Avenues To Drive Growth

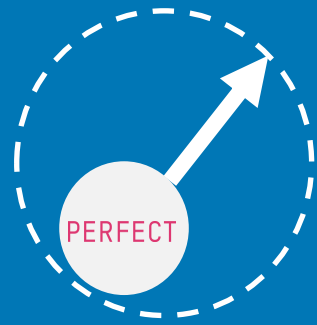
We see significant growth opportunities from GenAI subscriptions in mobile apps as well as, existing brands, new brands, new verticals expansion, and synergistic M&A.

Premium Gen AI Features in YouCam Apps



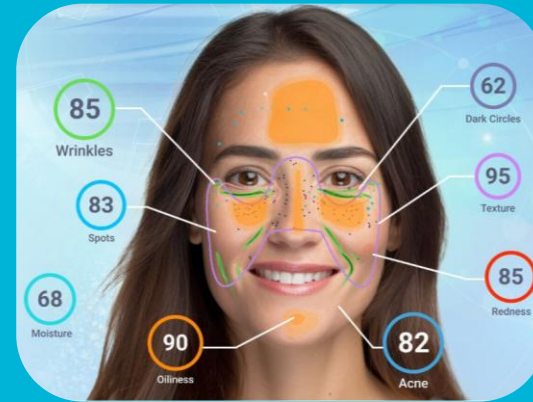
- ✓ Strong momentum in the growth of subscriber base.
- ✓ Continue to innovate premium features leveraging Gen AI technology photo/video editing, enhancement, and beautification.

Deepen Penetration Within Top 20 Beauty Groups



- ✓ Cross-sell to sister brands in the Groups
- ✓ Upsell more modules and functions to brands
- ✓ Enable more SKUs in all categories
- ✓ Upscale to more countries within a brand

Expand Into Skincare AI



- ✓ Growing demand for AI Skin Analysis and Skin Diagnosis.
- ✓ Engage with a larger customer base, such as med spa, aesthetic clinic, and dermatologist.

Penetrate to Fashion and Jewelry AI



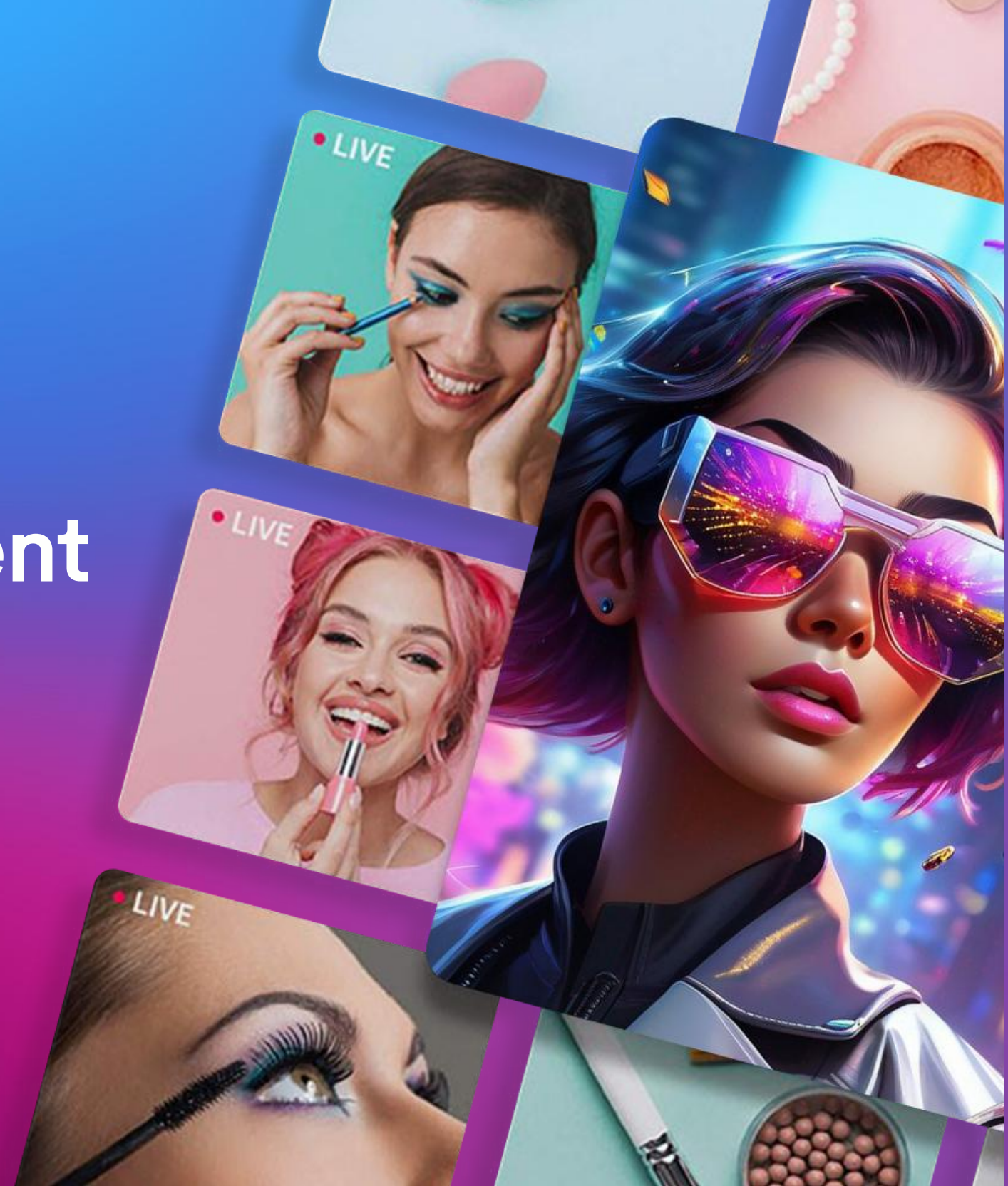
- ✓ Expand product portfolio to cover a wide variety of fashion accessories and jewelry, including earrings, rings, bracelets, necklaces, and watches.
- ✓ Provide unique stacking options that allow users to try on multiple pieces at the same time.

Pursue Synergistic M&A Selectively



- ✓ Speed up brand relationships, vertical and geographies expansion
- ✓ Accelerate revenue growth and margins

Perfect's ESG Commitment



Perfect Is Green Tech & an ESG Facilitator

Consumers' growing awareness of sustainability will further accelerate brands' adoption of AR & AI, creating stronger tailwinds for Perfect.



Environmental Sustainability for Beauty

- Reduce beauty sampling / tester
- Prevent overconsumption
- Lower product returns

Everyone can benefit from Beauty AR & AI Technology

Industry

Support the industry in furthering sustainable beauty and eco-friendly practices

Brands

Help brands achieve and increase awareness of their ESG goals

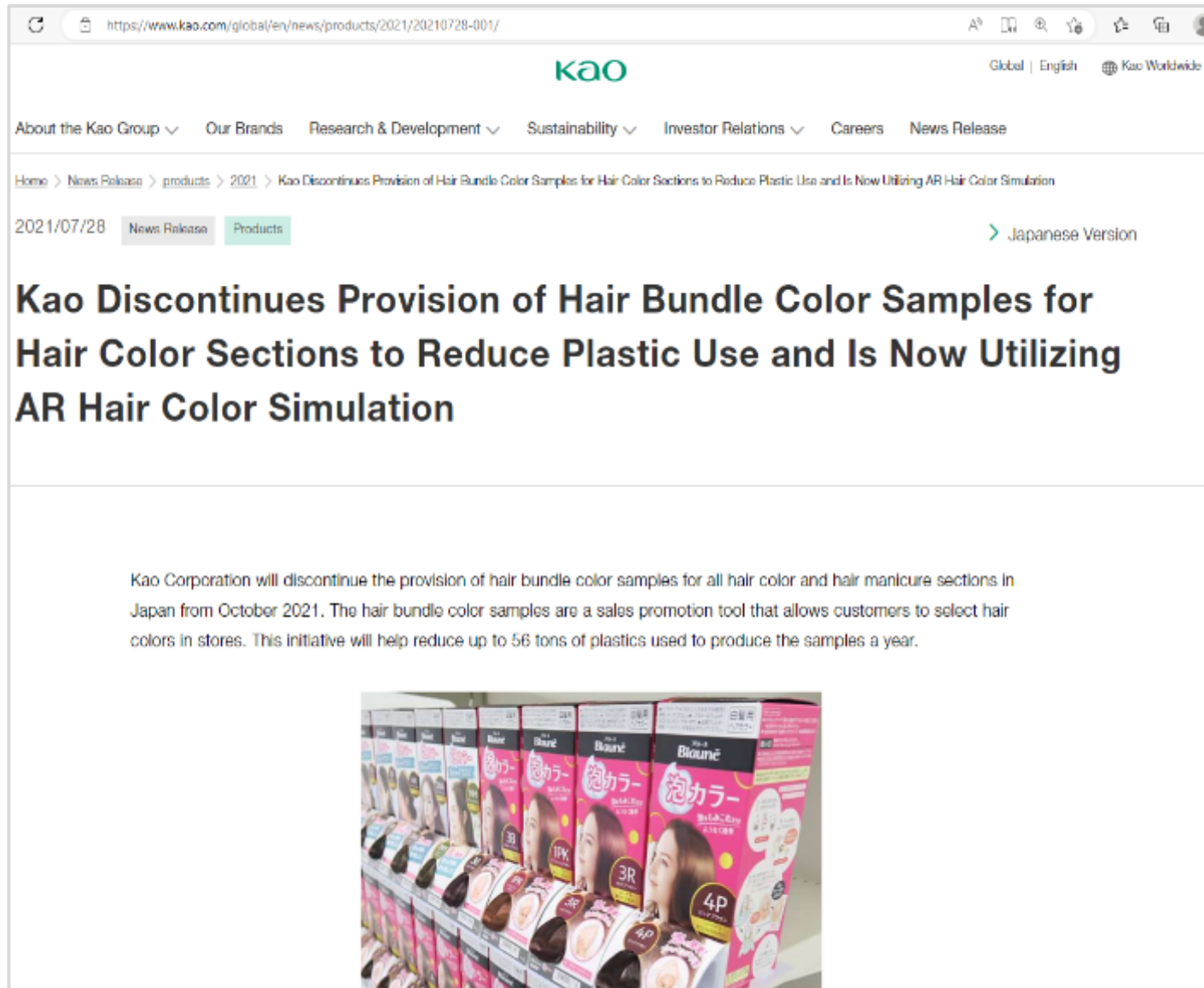
Consumers

Enable consumers to support environmentally conscious brands and improve their beauty try-on experiences



Perfect AR and AI-Powered VTO Technology was named 2021 Green Product of the Year¹

How Kao leveraged Perfect's beauty tech to achieve amazing ESG results!



Perfect has helped Kao to become more sustainable

KAO's ESG Achievements by the Numbers:

- 56 Tons Reduces Plastic Waste per Year
- 1 Million Simulations per Week
- 22 Try-ons per Visitor



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The AI & AR powerhouse helping consumers and brands to achieve their goal