Virtuix

NASDAQ: VTIX

A Leader in AI-Driven, Full-Body Simulation for Consumer, Enterprise, and Defense

Investor Presentation

September 2026

Disclaimer & Forward-Looking Statements

This presentation may contain forward-looking statements and information relating to, among other things, the company, its business plan and strategy, and its industry. These statements reflect management's current views with respect to future events based on information currently available and are subject to risks and uncertainties that could cause the company's actual results to differ materially. Investors are cautioned not to place undue reliance on these forward-looking statements as they contain hypothetical illustrations of mathematical principles, are meant for illustrative purposes, and they do not represent guarantees of future results, levels of activity, performance, or achievements, all of which cannot be made. Moreover, no person nor any other person or entity assumes responsibility for the accuracy and completeness of forward-looking statements, and is under no duty to update any such statements to conform them to actual results.

In some cases, you can identify forward-looking statements by terminology such as "may," "will," "should," "expects," "intends," "plans," "anticipates," "believes," "estimates," "predicts," "potential," "continue" or the negative of these terms or other comparable terminology. These statements are only predictions. You should not place undue reliance on forward-looking statements because they involve known and unknown risks, uncertainties and other factors, which are, in some cases, beyond our control and which could materially affect results. If our underlying assumptions prove to be incorrect, actual events or results may vary significantly from those implied or projected by the forward-looking statements. No forward-looking statement is a guarantee of future performance.

The forward-looking statements in this presentation represent our views as of the date of this presentation. We anticipate that subsequent events and developments will cause our views to change. However, while we may elect to update these forward-looking statements at some point in the future, we assume no obligation to update or revise any forward-looking statements except to the extent required by applicable law. You should, therefore, not rely on these forward-looking statements as representing our views as of any date subsequent to the date of this presentation.

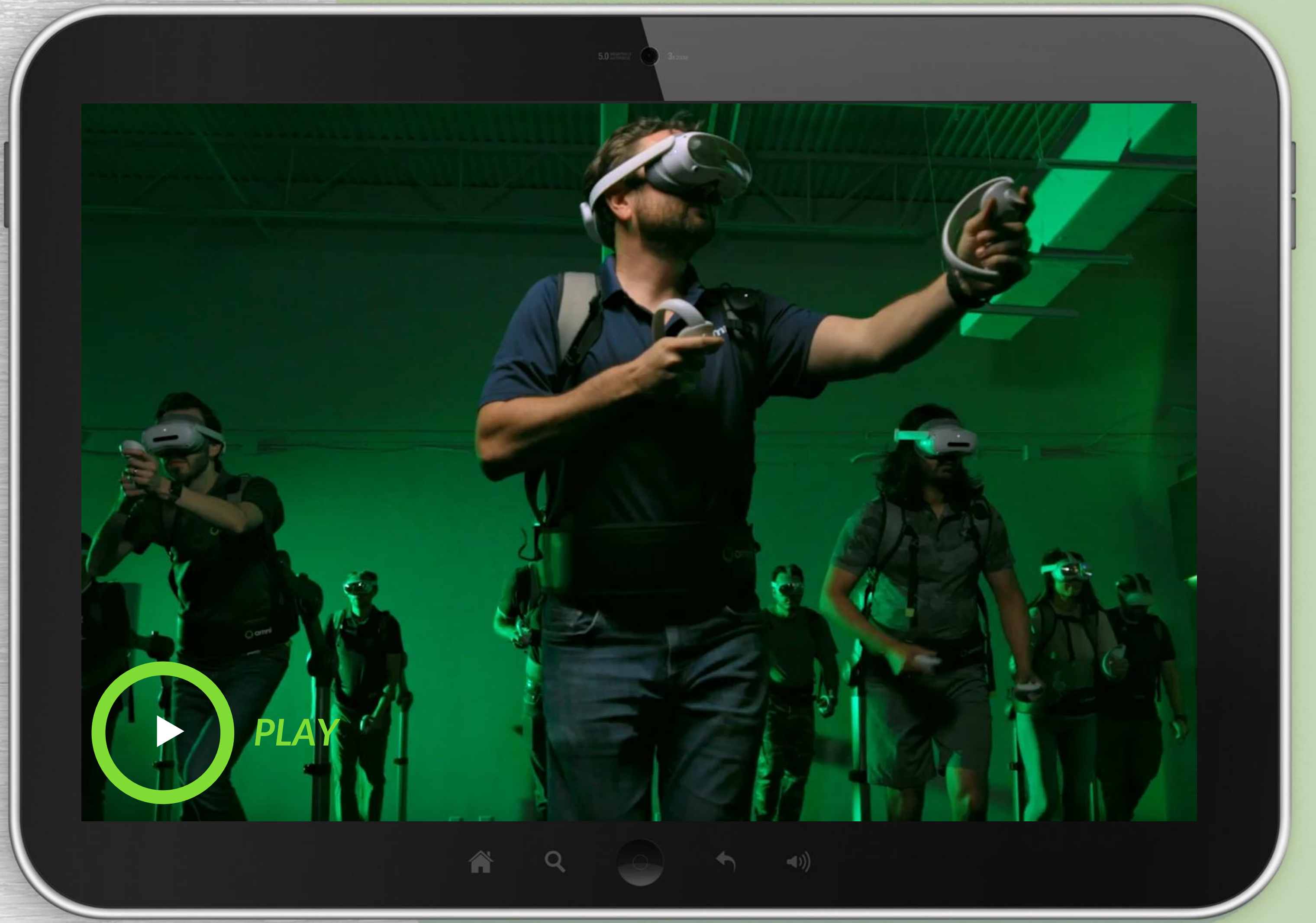
In addition, statements that "we believe" and similar statements reflect our beliefs and opinions on the relevant subject. These statements are based upon information available to us as of the date of this presentation, and while we believe such information forms a reasonable basis for such statements, such information may be limited or incomplete, and our statements should not be read to indicate that we have conducted an exhaustive inquiry into, or review of, all potentially available relevant information. These statements are inherently uncertain, and you are cautioned not to rely unduly upon these statements.

This presentation does not constitute an offer to sell or an invitation to purchase or subscribe for any securities of the Company for sale in the United States or anywhere else. No part of this presentation shall form the basis of or be relied upon in connection with any contract or commitment, whatsoever. Specifically, these materials do not constitute a "prospectus" within the meaning of the US Securities Act of 1933, as amended, and the regulations enacted thereunder. This presentation does not contain all relevant information relating to the Company or its securities, particularly with respect to the risks and special considerations involved with an investment in the securities of the company. Any decision to purchase the Company's securities should be made solely on the basis of the information contained in the Company's public filings. Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the accuracy or adequacy of this presentation. Any representation to the contrary is a criminal offence.

THE INFORMATION CONTAINED IN THIS DOCUMENT IS BEING GIVEN SOLELY FOR YOUR INFORMATION AND ONLY FOR YOUR USE IN CONNECTION WITH THIS PRESENTATION THE INFORMATION CONTAINED HEREIN MAY NOT BE COPIED, REPRODUCED, REDISTRIBUTED, OR OTHERWISE DISCLOSED, IN WHOLE OR IN PART, TO ANY OTHER PERSON IN ANY MANNER.

STEP INTO THE GAME!

Click here to watch overview video



Investment Highlights

Pioneering Movement in AI-Generated Worlds

Nasdaq

Nasdaq Listed | VTIX

Next Generation Omni One

New orders up 3X YoY since Meta launch

Production Facility

Ready to ship 3,000 units/month ($100MM annual revenue potential)

Diversified Revenue Streams from Hardware & Software

Consumer: “Peloton for Gamers” with Meta collaboration
Defense: U.S. Marine Corps, Army, Navy, Air Force, Air National Guard
Enterprise: Robotics (Tesla), space (NASA), healthcare, industrial training

AI-Driven Edge

Turning 360-degree camera footage into photorealistic, walkable 3D environments in just hours

Strong IP Portfolio

26 issued patents (5 more pending)

Diversified Revenue Streams

Ready to Scale

Three key focus areas:

CONSUMER

- → "Made for Meta" Omni One for Quest launch with META

ENTERPRISE

- → Pioneering AI-driven 3D reconstruction
- → Tesla Optimus, NASA, Sirica Therapeutics, industrial training

DEFENSE

- → Virtual Terrain Walk ("VTW")
- → USMC lead integrator; partnerships across all four major branches

Diversified product offering adds high-value revenue streams alongside consumer sales

Launched "Made for Meta" Omni One for Quest

In Collaboration with Meta

- ✓ **20MM+ Quest headsets sold**
- ✓ **Expands addressable market to est. 6MM Active Users**
- ✓ **Orders up 3X since Meta launch**
- ✓ **Additional growth via joint marketing and bundling**

Made for Meta

Gaming Meets Fitness

Play Games, Stay Fit.

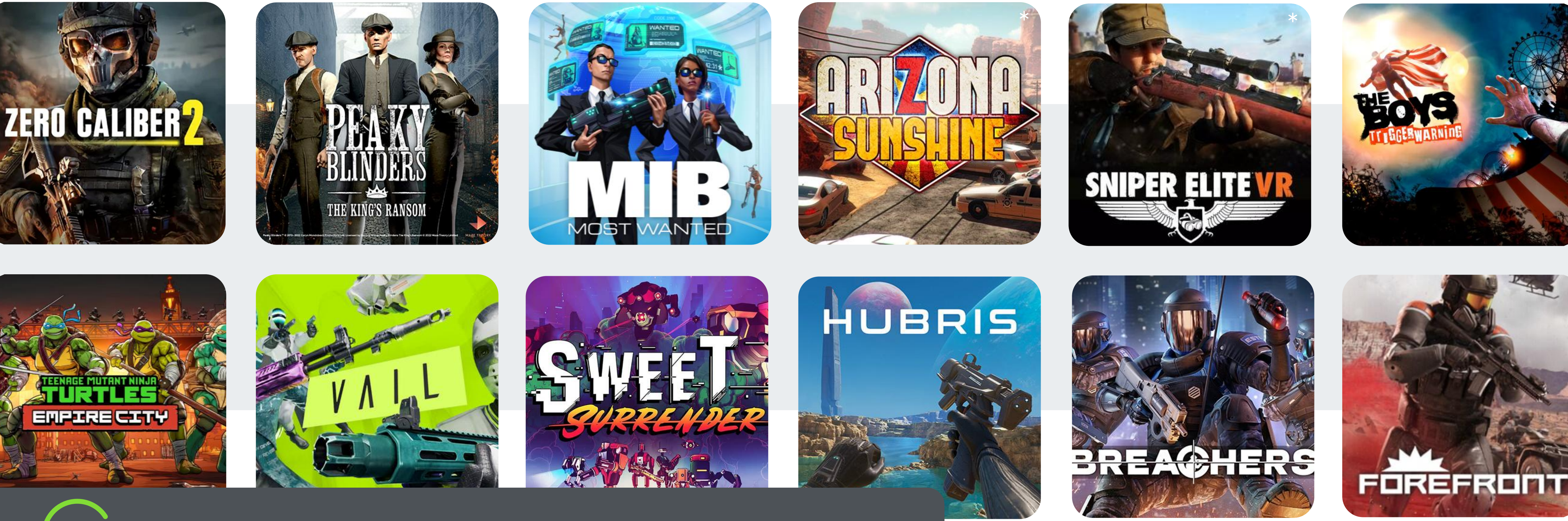
> **“I burned 1,700 calories playing video games with friends. I love this thing.”**
> JmFLAK815
> Omni One Customer

> **“Omni One has allowed me to break through my weight loss plateau and lose an additional 40 pounds in just four short months.”**
> VR4HLTH
> Omni One Customer

Omni One as the “Peloton For Gamers”

Large Library of Compatible Titles

Including Top-Tier VR Games And IP



We’re announcing new games each month

Consumer Sales

Revenues From Both Hardware and Software

THE BUSINESS MODEL

- Direct-to-consumer
- Upfront equipment purchase
- Recurring revenues from monthly subscriptions and game sales *(see next slide)*

UPFRONT EQUIPMENT PURCHASE

Omni One

Omni One Core

Omni One for Quest

$2,495 - $2,995

$90 - $120 / month
(optional monthly payment plan)

Target gross margin:

40%

Price comparables
High-end gaming PC, connected exercise equipment

Target audience
Gamers tend to have discretionary income

Desire to stay fit
Adds to purchase justification

Monthly Subscriptions & Game Sales

For Complete Omni One System with Customized Headset

RECURRING REVENUES

- Monthly subscription for online gameplay, monthly contests, free games, and more
- Game purchases from Omni One store

Games for sale
$8.99 - $44.99

$14
"Omni Online" monthly subscription *(nearly 100% margin)*

$30
Average game purchase *(minimum 30% margin)*

Comparables: XBOX LIVE PlayStation.Plus

WHEN BUYING COMPLETE OMNI ONE SYSTEM:

~50% of customers add annual subscription ($140)

~40% of customers add 2 games on average (~$60)

Enterprise Sales & AI Applications

Bring in High-Value Revenues

Industrial & Safety Training

Research

Healthcare

Robotics

ENTERPRISE OMNI ONE
(US, EU, Asia)

AI: pioneering AI-driven 3D reconstruction of real-world environments within hours

Industry: safety training, industrial simulation

Embodied AI: robot teleoperation & data

Healthcare: Neuro-divergent therapies

Selling price: $4,995

Target gross margin: 70%

Potential Major Vertical: Healthcare & Therapeutics

Full-Body Movement Within AI-Enabled Therapeutical Environments

Sirica Therapeutics Partnership

Strategic partnership to advance AI-driven **autism therapy for children.**

Virtuix delivered two Omni One systems to Sirica's San Francisco Bay Area treatment center.

~100 Planned Treatment Centers

Sirica announced plans to establish approximately **100 treatment centers** nationwide.

U.S. has an est. **12,000 ABA therapy centers,** creating a scalable potential channel for Omni One Enterprise.

University Research Collaborations

Rutgers University's WINLAB is applying Omni One to AI-assisted neurodivergent therapy and behavioral analytics.

Florida Gulf Coast University's Marieb College is evaluating it for physical therapy and neuro-rehabilitation.

Next-Generation Therapeutics

Management believes full-body movement within AI-enabled environments may play an increasingly important role across next-generation healthcare and therapeutic applications.

AI-Driven 3D Reconstruction

Creating Photorealistic 3D Worlds Within Hours

Virtuix

AI-driven 3D reconstruction techniques like Gaussian Splatting transform real-world environments captured with 360° cameras into high-fidelity, photorealistic, and navigable 3D worlds

Click here to watch overview video

Scan. Reconstruct. Walk Through It.

- **Rapid Terrain Creation**
  Scan real-world locations with 360° cameras or drones and quickly generate photorealistic virtual replicas for defense, enterprise, and entertainment applications.

- **Walk Without Boundaries**
  Walk the virtual terrain in 360 degrees without physical boundaries with Omni One and gain a sense of distance and spatial awareness.

DEFENSE TRAINING & SIMULATION

Accelerating Defense Momentum

Across All Four U.S. Military Branches

- **U.S. Marine Corps.** Lead systems integrator for the Infantry Fireteam Trainer with TECOM; counter-drone (C-UAS) trainer entering Marine Corps evaluation
- **U.S. Air Force.** AFWERX SBIR Phase I award for Virtual Terrain Walk; sales to the U.S. Air Force Academy and Yokota Air Base; first Air National Guard deployment in Pennsylvania
- **U.S. Army.** Sales to the U.S. Military Academy at West Point
- **U.S. Navy.** Cooperative Research and Development Agreement (“CRADA”) with the Naval Postgraduate School

Special committee actively reviewing defense acquisitions with $10–$50MM of revenue, access to contract vehicles, and past performance credentials

USMC Infantry Fireteam Trainer

Selected as Lead Integrator by TECOM

Selected as lead integrator to develop a multi-user virtual infantry training system, supported by strategic partner KBR

4 Omni One treadmills to enable a fire team to maneuver together in a shared virtual environment with representative weapons and a trainer workstation for after-action reviews

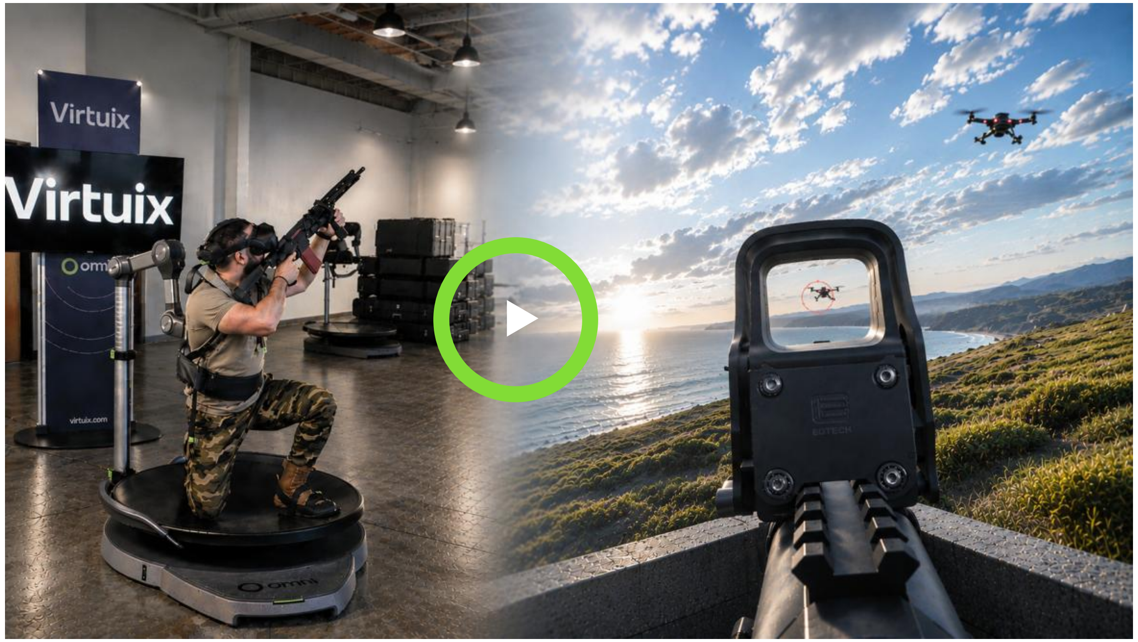
Q4 2026 delivery expected to Quantico, VA; if successful, the program can expand to USMC training centers nationwide

*"The ability for Marines to physically maneuver together in a virtual environment—walking, communicating, and reacting as a team—represents **a major step forward in training capability**."*

– Colonel Walt Yates, U.S. Marine Corps (Retired)

Entering the Counter-Drone Training Market

Omni One Integrated into LeadTech's C-UAS Personnel Trainer



U.S. Marine Corps Evaluation

Location: Training and Education Command (TECOM), Quantico, Virginia
Evaluating teams: MCAGCC Twentynine Palms and Camp Pendleton

AI-Enabled C-UAS Trainer
LeadTech's platform recreates military training ranges for realistic counter-drone marksmanship training.

Full-Body Movement
Trainees walk naturally through virtual environments, navigate buildings, and communicate over tactical radios.

Realistic Engagements
Engage drones with realistic ballistics across individual and multi-user scenarios.

Fast-Growing Priority
Counter-drone training is among the fastest-growing priorities of Western militaries.

Air Force SBIR Award

Virtual Terrain Walk (“VTW”) for Mission Planning

VTW enables commanders and units to walk through geo-specific terrain for immersive mission planning, terrain reconnaissance, and leader rehearsals.

Walk The Terrain Before You Fight On It

Immersive Mission Planning
Physically walk high-fidelity, geo-specific virtual terrain in 360 degrees to familiarize yourself with the battlespace.

Modern Decision-Support
Identify key terrain, NAIs for intelligence collection, deter-mine kill zones, place weapons, and mark routes.

Distributed Leader Rehearsals
Eliminate assembly risk with 12+ geographically distributed stations for multi-user planning and rehearsals.

Virtuix

VTW is Revolutionary
And is Only Possible Thanks to Omni

- 12+ soldiers
- Full freedom of movement in 360 degrees
- No physical boundaries

"Virtual Terrain Walk fuses real world terrain with VR and locomotion, revolutionizing the Leader's Recon. You and your key leaders can now ***walk the battlefield before you fight on it****. This is a game changer."*

\- Joseph Nolan, Colonel (Infantry), U.S. Army Retired

Successful Team
Experienced Scaling Businesses

Management team and board bring over 100 years of gaming, defense, and hardware industry experience at notable organizations including:

unity flex CORSAIR U.S.ARMY

Core team has worked together for 10+ years and has achieved major technical accomplishments

- → Awarded 26 patents for mechanical design and motion tracking
- → Sold over $25 million worth of hardware products
- → Built Omniverse content platform (more than 3 million plays)
- → Shipped 4,000 Omni Pro units
- → Installed 75+ Omni Arenas
- → Developed 10 VR games in house
- → Published 50+ VR games (incl. third-party)

Virtuix's China team in Zhuhai, China

We are hardware experts and have a track record of success

Virtuix's U.S. team in Austin, TX

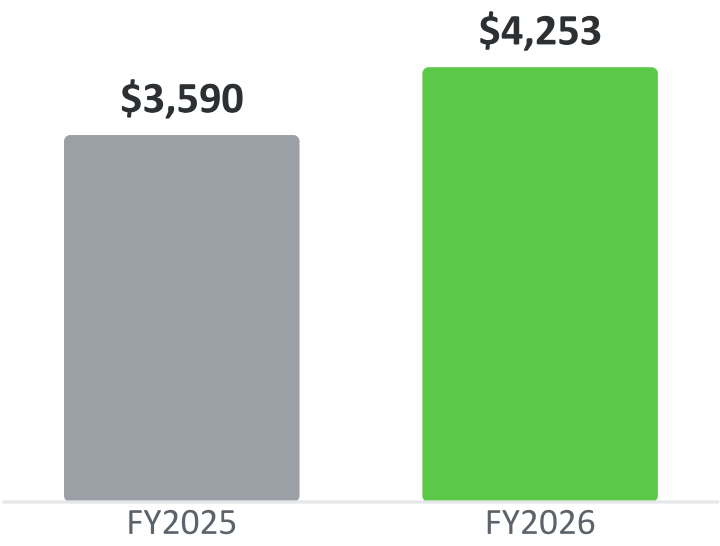
Financial Performance
Growing Revenues, Narrowing Operating Losses

(expressed in $000's)	Fiscal Year Ended March 31,	
	2026	2025
Revenues	**$4,253**	**$3,590**
Cost of Revenues	3,206	3,818
Gross Profit	**$1,047**	**$(227)**
Selling Expenses	2,580	1,645
General & Administrative	7,940	10,129
Research & Development	846	2,185
Loss from Operations	**$(10,319)**	**$(14,187)**
Total Other Income (Expense)	(6,355)	(368)
Provision for Income Taxes	125	79
Net Loss	**$(16,799)**	**$(14,649)**

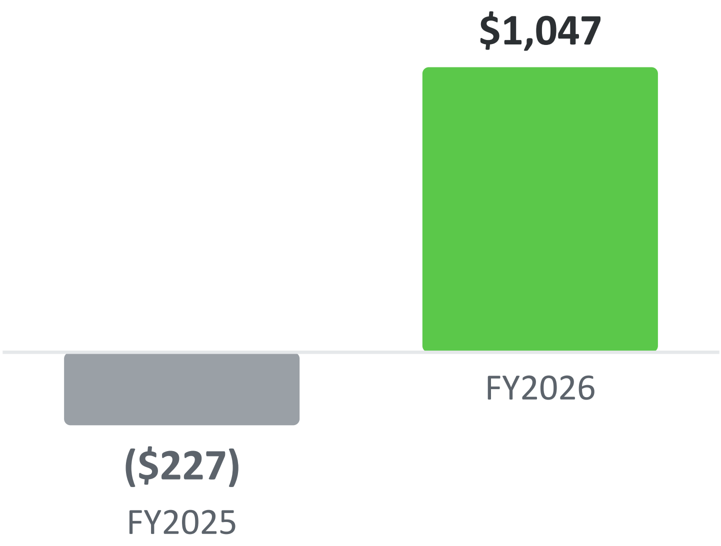
Financial Results — Revenue, Gross Profit & Gross Margin

Fiscal Year Ended March 31, 2026 vs. Prior Year

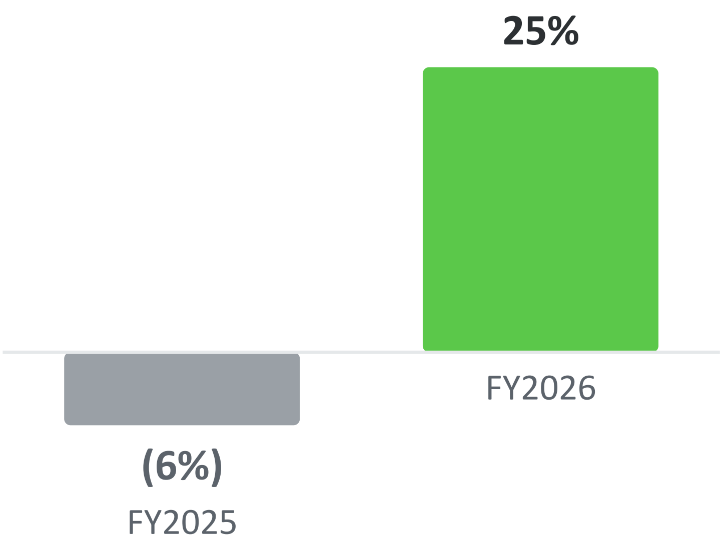
Net Sales ($000s)



Gross Profit ($000s)



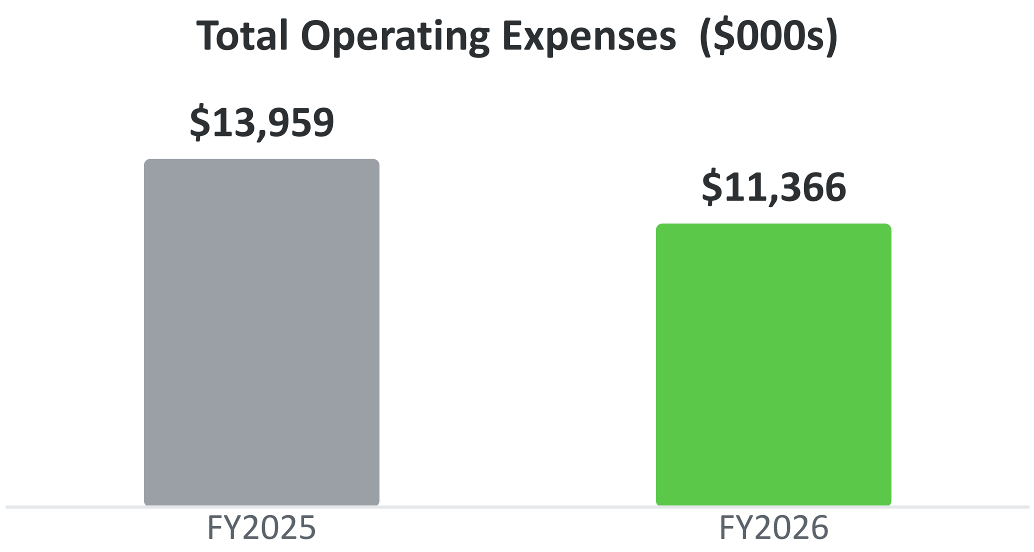
Gross Margin

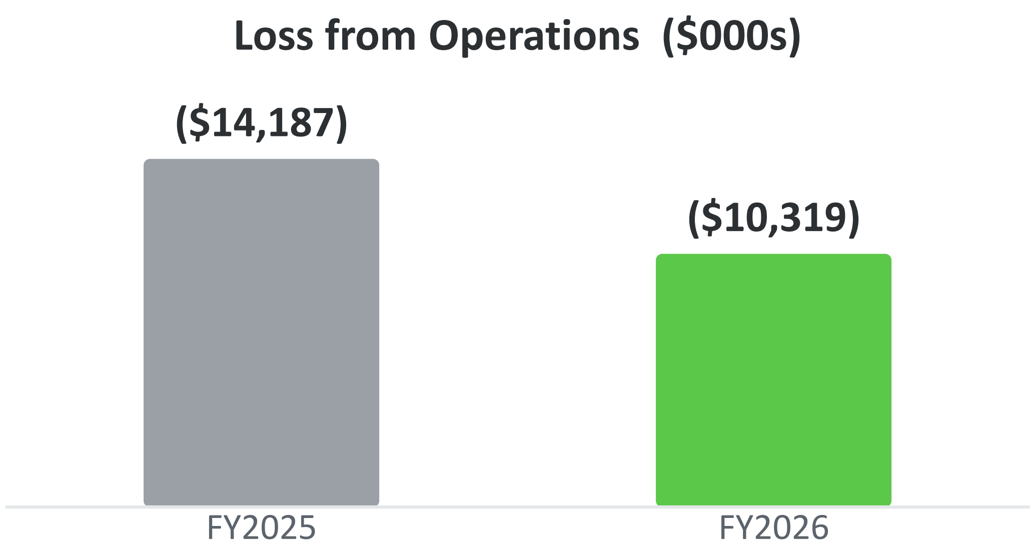


- **Net sales grew 18% YoY** — driven by strong Omni One demand and a robust 2025 holiday season.
- **Gross profit improved $1.3M YoY** — to $1.0M, up from a $(0.2)M gross loss a year ago.
- **Gross margin turned positive** — reflecting a higher ASP, lower per-unit overhead, and completion of discounted crowdfunding units.

Financial Results — Operating Expenses & Operating Loss

Fiscal Year Ended March 31, 2026 vs. Prior Year





G&A ▼ $2.2M

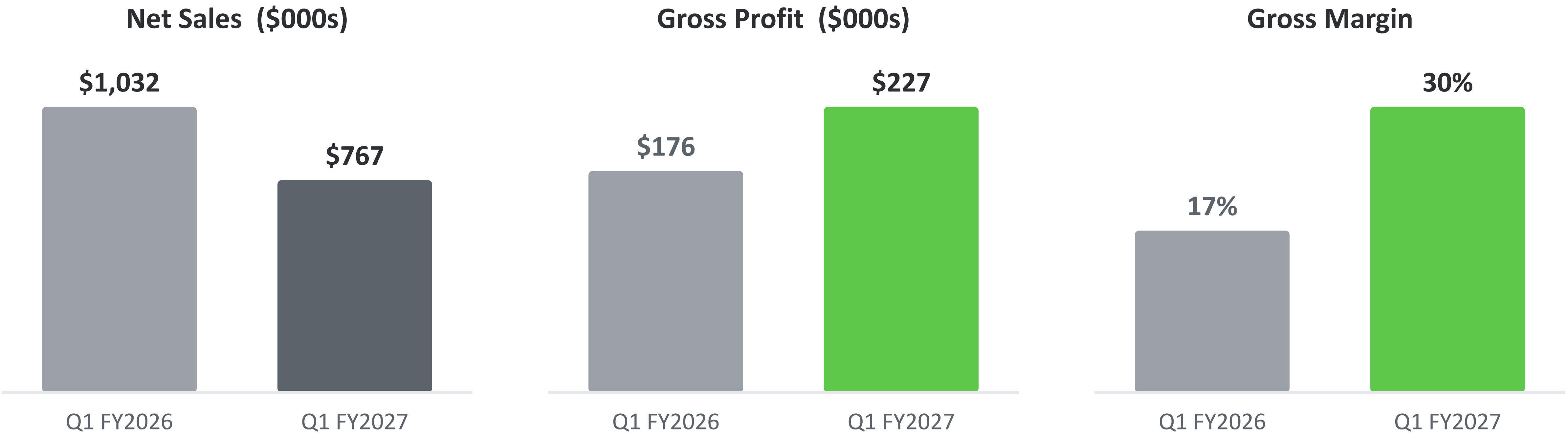
R&D ▼ $1.3M

Selling ▲ $0.9M

Net Loss: FY’26 ($16.8M) vs. FY’25 ($14.6M). Operating performance improved materially; the year-over-year increase in Net Loss reflects ~$6.4M of largely non-cash, non-operating costs, including interest, debt-discount amortization, and a one-time warrant modification tied to capital raised during the year.

Financial Results — Revenue, Gross Profit & Gross Margin

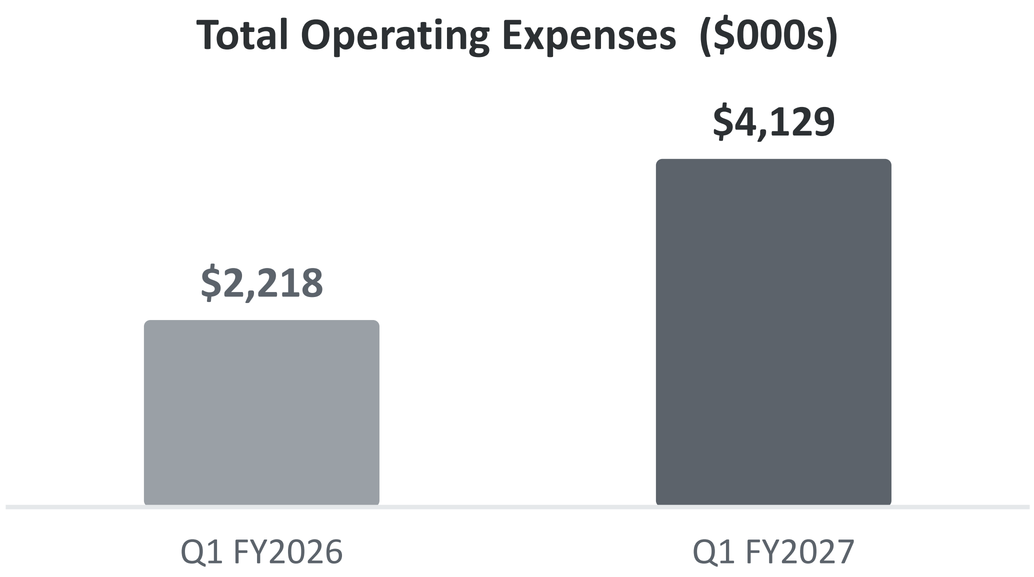
Three Months Ended June 30, 2026 vs. Prior-Year Period

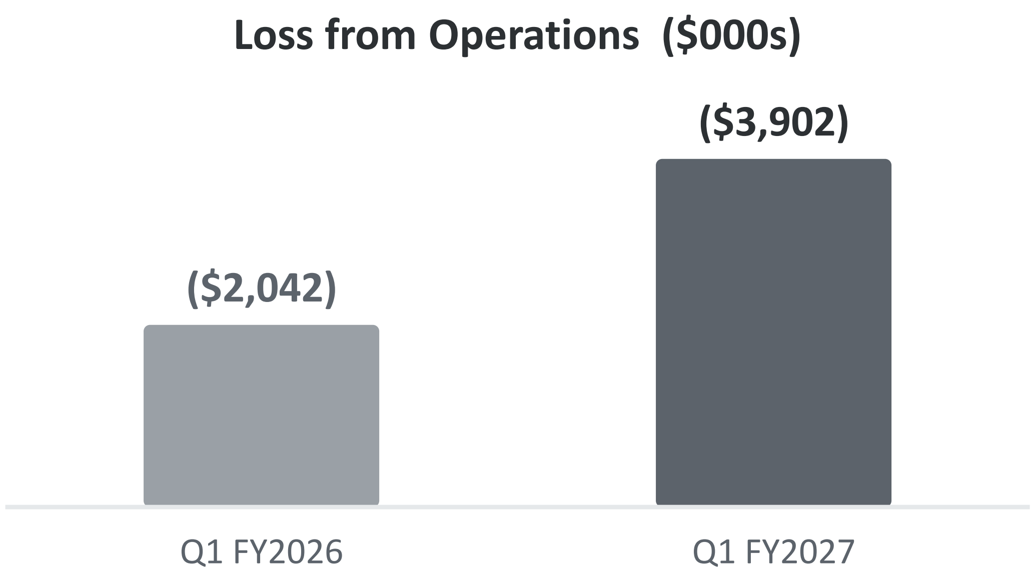


- **New orders grew 72% year over year** — and approximately 150% since the launch of Omni One for Quest, with momentum continuing into the current quarter.
- **Net sales declined 26% to $0.8M from $1.0M** — the prior-year period included the final batch of the legacy Omni One preorder backlog; this quarter's revenue came from newly acquired customers.
- **Gross margin expanded to 30% from 17%** — on higher Omni One system pricing compared to the prior-year period.

Financial Results — Operating Expenses & Operating Loss

Three Months Ended June 30, 2026 vs. Prior-Year Period





Total OpEx ▲ 86%

G&A ▲ $2.1M

Selling ▼ $0.3M

R&D ▲ $0.1M

Net Loss: Q1 FY’27 ($7.2M) vs. Q1 FY’26 ($2.3M). The increase reflects $4.0M of largely **non-cash charges**, including $2.5M of non-cash interest expense and debt-discount amortization— plus higher operating expenses associated with operating as a publicly traded company, partially offset by improved gross profit. OpEx growth includes $0.7M of non-cash stock-based compensation. Net loss per share was ($0.22) vs. ($0.28), reflecting a substantially higher weighted average share count.

Key Highlights: Multi-Use Growth Opportunity

High-Volume Consumer + High-Value Defense & Enterprise

Accelerate consumer revenue growth

Made for Meta

Advance Defense Traction to Larger Contracts

Advance Defense M&A

$10MM - $50MM

Expand Enterprise Sales

Build on the Tesla Optimus sale, NASA selection, and other recent enterprise traction to grow high-margin Omni One Enterprise sales.

Build Healthcare/ Therapeutics Channel

Develop therapeutics vertical with Sirica Therapeutics and other ABA partners, and obtain clinical validations from university research collaborations.

Drive Toward Profitability

Build on 30% gross margin, continue to grow revenue, and add high-value defense and enterprise contracts to drive toward profitability.

NASDAQ: VTIX

Subscribe to our press releases and updates:

https://invest.virtuix.com

Investor Relations:

Chris Tyson
Executive Vice President
MZ Group - MZ North America
949-491-8235
VTIX@mzgroup.us

APPENDIX

Virtuix is Well Positioned
Within Positive Market Trends

The Video Game Market is Large and Growing

$275B market

$722B est. by 2034

10.2% CAGR

The XR Market is Growing Rapidly

$10B market

$52B est. by 2034

19.7% CAGR

Massive Investment in XR from Market-Makers

$80B+

Meta has invested est. **$80B** in XR

$20B+

Apple has invested est. **$20B** in Vision Pro and spatial computing

Google launched Android XR in 2025

Omni One also benefits from the broad trend of "more active, more healthy lifestyles"

Source: Precedence Research, Global Market Insights

Top-Tier Executives with Experience

Scaling a Hardware Business

JAN GOETGELUK

Founder, Chief Executive Officer & Chairman

Started Omni R&D in 2011

Founded Virtuix in April 2013

Previously J.P. Morgan Investment Banking

DAVID ALLAN

President, Chief Operating Officer & Director

Extensive Asian manufacturing experience; speaks fluent Mandarin

Regional Manager of $350MM Flex Asia manufacturing operation

Scaled ERP from $0 to $20MM operation with 200 employees

THOMAS MCGINNIS

Chief Financial Officer

Previously Controller of Ammo, leading all aspects of financial reporting

Former auditor with Durbin & Company, focused on financial statement audits

Certified Public Accountant

LAUREN PREMO

Chief Marketing Officer

Former Director of Marketing at Corsair

Grew marketing budget from $500K to $20MM annually

Scaled marketing team from 2 to 30 team members

CAMERON SLAYTER

Chief Product Officer

Chief Product Officer with 12 years experience at the company

Led the game development team and directed creation of multiple titles for the Company's content platforms

Seasoned Non-Management Directors
With Experience in Entertainment and Defense

RANDOLPH READ

Director & Chairman of the Audit Committee

President & CEO of Nevada Strategic Credit Investments

President & CEO of International Capital Markets Group

Former Chairman of the Board of New York REIT

JOHN CUNNINGHAM

Director

Founder & CEO of Spatial Synergy, overseen the establishment of U.S. operations for Virtualware (USA)

Former Head of Government and Aerospace at Unity Technologies

Former Chief Revenue Officer of The DiSTI Corporation

UGO DE CHARETTE

Director

Managing diverse portfolio of media, technology, and real estate investments

Previously General Manager at Tous Contes Fees

PARTH JANI

Director

CEO & Founder of JC Team Capital, a venture fund with investments in the entertainment, hospitality, and real estate industries

Expertise in managing diverse investment portfolios and strategic growth across multiple sectors

BRETT MOYER

Director

CFO of Datavault AI (NASDAQ: DVLT)

Former CEO of WiSa Technologies, Summit Semiconductor, and Focus Enhancements

Led or participated in $500M+ of capital raising

Virtuix's IP & Core Competencies

Deter Copycats

PATENT PROTECTION

26 U.S. and international patents issued:

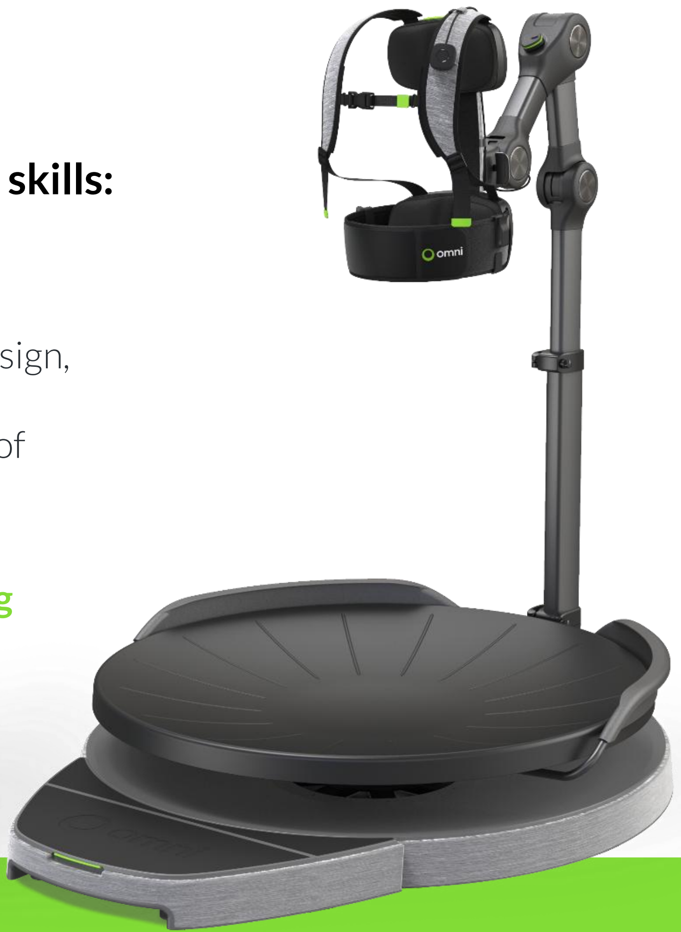
US 9,329,681	US 10,286,313
US 9,785,230	US 10,635,162
US 10,065,114	US D879,417
US D766,239	US D887,684
US D789,368	US D878,012
US D787,516	US 10,751,622
US D863,737	US 11,247,126
US D863,738	US D948,076
US 11,301,032	US 11,557,094
US 10,933,320	US 11,648,473
US 11,823,334	RE 49,772
US 12,086,942	US 12,147,658
US 12,475,653	US 12,728,362

5 additional patents pending

REQUIRED COMPETENCIES

The Omni One system requires an unusual mix of core skills:

- **Electromechanical design** covering plastic & metal parts, fabrics & footwear, precision electronics
- **Motion sensor design** involving embedded processing of proprietary algorithms and customized wireless interfacing
- **Software development** including user-facing apps and cloud-based content distribution system
- **Content development** covering VR content design, optimization of motion mechanics, integration of 3rd-party games (SDK)
- **Volume manufacturing** with a low-cost, flexible supply chain



Copycats in China, Korea, U.S., and Europe have pursued the Omni for years – *but failed*