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February 13, 2026

To whom it may concern

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Notice Regarding Differences Between Full-Year Earnings Forecast and Actual Results for FY2025, and Recognition of Special Losses

giftee Inc. ("The Company") hereby announces that there is a discrepancy between the earnings forecast for the fiscal year ending December 31, 2025 (January 1, 2025 – December 31, 2025) announced on February 13, 2025, and the actual results published today.

Additionally, the Company reports the recognition of extraordinary losses in the consolidated financial results for the fourth quarter of FY2025 (October 1, 2025 – December 31, 2025), as detailed below.

1. Differences Between Consolidated Full-Year Earnings Forecast and Actual Results (January 1, 2025 – December 31, 2025)

(1) Differences Between Forecasted and Actual Full-Year Consolidated Financial Results for FY2025

| (Millions of yen) | Net Sales | E B I T D A | Operating Profit | Ordinary Profit | Net Income Attributable to Shareholders of Parent Company | Earnings Per Share |
|----------------------------|-----------|-------------|------------------|-----------------|---|--------------------|
| Forecast (A) | 14,298 | 3,551 | 2,408 | 2,192 | — | — |
| Actual Results (B) | 14,149 | 3,740 | 2,603 | 2,208 | 935 | 31.51yen |
| Increase (Decrease) (B-A) | -149 | 189 | 195 | 16 | — | |
| Increase (Decrease) (%) | -1.0 | 5.3 | 8.1 | 0.7 | — | |
| (Reference) FY2024 Results | 9,554 | 2,295 | 1,743 | 1,579 | -51 | -17.33yen |

(2) Reason for the Differences

Net income attributable to owners of the parent was not disclosed as a specific forecast figure, as it was difficult to estimate with sufficient precision. However, as shown in (1) above, “Differences from the Full-Year Consolidated Earnings Forecast for the Fiscal Year Ended December 31, 2025 (January 1, 2025, to December 31, 2025),” net income attributable to owners of the parent amounted to ¥935 million.

2. Regarding the Recognition of an Extraordinary Loss (Loss on Valuation of Investment Securities)

With respect to certain investment securities held by the Company and its subsidiaries in investee companies, the fair value declined significantly compared with the acquisition cost. As a result, the Company recorded an extraordinary loss of ¥364 million as a loss on valuation of investment securities through an impairment charge during the fourth quarter of the fiscal year ended December 31, 2025.