

Translation

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Summary of Consolidated Financial Results for the Three Months Ended December 31, 2025 (Based on Japanese GAAP)

February 13, 2026

Company name: Speee, Inc.
 Stock exchange listing: Tokyo
 Stock code: 4499 URL <https://speee.jp/>
 Representative: Representative Director, CEO Hideki Otsuka
 Inquiries: Director, CFO Masataka Nishida TEL 050-1748-0088
 Scheduled date to commence dividend payments: –
 Preparation of supplementary material on financial results: Yes
 Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the three months ended December 31, 2025 (from October 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative) Percentages indicate year-on-year changes

| | Net sales | | Operating profit | | Ordinary profit | | EBITDA | | Profit attributable to owners of parent | |
|--------------------------------------|-----------------|-----|------------------|---|-----------------|--------|-----------------|--------|---|---|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| Three months ended December 31, 2025 | 3,877 | 0.1 | (245) | – | (252) | – | (219) | – | (320) | – |
| Three months ended December 31, 2024 | 3,873 | 3.8 | (4) | – | 10 | (90.4) | 38 | (72.5) | (84) | – |

| | Earnings per share | Diluted earnings per share |
|--------------------------------------|--------------------|----------------------------|
| | Yen | Yen |
| Three months ended December 31, 2025 | (27.93) | – |
| Three months ended December 31, 2024 | (7.88) | – |

(2) Consolidated financial position

| | Total assets | Net assets | Equity ratio |
|--------------------------|-----------------|-----------------|--------------|
| | Millions of yen | Millions of yen | % |
| As of December 31, 2025 | 13,842 | 6,969 | 50.3 |
| As of September 30, 2025 | 14,813 | 7,289 | 49.2 |

2. Cash dividends

| | Annual dividends per share | | | | |
|---|----------------------------|-----------------|-----------------|-----------------|-------|
| | 1st quarter-end | 2nd quarter-end | 3rd quarter-end | Fiscal year-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| Year ended September 30, 2025 | – | 0.00 | – | 0.00 | 0.00 |
| Year ending September 30, 2026 | – | | | | |
| Year ending September 30, 2026 (Forecast) | | 0.00 | – | 0.00 | 0.00 |

3. Forecast of consolidated financial results for the year ending September 30, 2026 (from October 1, 2025 to September 30, 2026)

Percentages indicate year-on-year changes

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | | Earnings per share |
|-----------|-----------------|-----|------------------|---|-----------------|---|---|---|--------------------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Yen |
| Full year | 17,000 | 3.4 | (1,704) | – | (1,698) | – | (2,079) | – | (181.14) |

4. Notes

(1) Significant changes in the scope of consolidation during the three months ended December 31, 2025: Yes

(2) Application of special accounting methods for preparing quarterly consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

| | | | |
|-------------------------|-------------------|--------------------------|-------------------|
| As of December 31, 2025 | 11,494,750 shares | As of September 30, 2025 | 11,494,750 shares |
|-------------------------|-------------------|--------------------------|-------------------|

Number of treasury shares at the end of the period

| | | | |
|-------------------------|---------------|--------------------------|---------------|
| As of December 31, 2025 | 16,384 shares | As of September 30, 2025 | 13,965 shares |
|-------------------------|---------------|--------------------------|---------------|

Average number of shares during the period (cumulative from the beginning of the fiscal year)

| | | | |
|--------------------------------------|-------------------|--------------------------------------|-------------------|
| Three months ended December 31, 2025 | 11,479,500 shares | Three months ended December 31, 2024 | 10,667,852 shares |
|--------------------------------------|-------------------|--------------------------------------|-------------------|

Quarterly consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

| | As of September 30, 2025 | As of December 31, 2025 |
|---|--------------------------|-------------------------|
| Assets | | |
| Current assets | | |
| Cash and deposits | 9,395,236 | 8,705,156 |
| Notes and accounts receivable - trade | 3,084,137 | 2,928,896 |
| Other | 628,076 | 612,082 |
| Allowance for doubtful accounts | (84,492) | (87,974) |
| Total current assets | 13,022,957 | 12,158,160 |
| Non-current assets | | |
| Property, plant and equipment | 368,529 | 361,162 |
| Intangible assets | | |
| Software | 47,345 | 39,925 |
| Other | 1,961 | 1,832 |
| Total intangible assets | 49,306 | 41,758 |
| Investments and other assets | 1,373,183 | 1,280,975 |
| Total non-current assets | 1,791,019 | 1,683,896 |
| Total assets | 14,813,976 | 13,842,056 |
| Liabilities | | |
| Current liabilities | | |
| Accounts payable - trade | 582,586 | 609,960 |
| Current portion of long-term borrowings | 1,370,568 | 1,245,566 |
| Accounts payable - other | 1,130,495 | 944,400 |
| Income taxes payable | 87,674 | 22,608 |
| Provision for bonuses | 393,148 | 187,205 |
| Other | 646,139 | 833,647 |
| Total current liabilities | 4,210,612 | 3,843,389 |
| Non-current liabilities | | |
| Long-term borrowings | 3,130,531 | 2,856,634 |
| Asset retirement obligations | 168,851 | 169,166 |
| Provision for bonuses | 14,250 | 3,726 |
| Total non-current liabilities | 3,313,632 | 3,029,526 |
| Total liabilities | 7,524,244 | 6,872,916 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 2,900,629 | 2,900,629 |
| Capital surplus | 2,940,639 | 2,940,639 |
| Retained earnings | 1,447,912 | 1,127,321 |
| Treasury shares | (1,712) | (1,712) |
| Total shareholders' equity | 7,287,469 | 6,966,877 |
| Share acquisition rights | 2,263 | 2,263 |
| Total net assets | 7,289,732 | 6,969,140 |
| Total liabilities and net assets | 14,813,976 | 13,842,056 |

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

| | (Thousands of yen) | |
|--|---|---|
| | Three months ended December 31, 2024 | Three months ended December 31, 2025 |
| Net sales | 3,873,385 | 3,877,064 |
| Cost of sales | 797,745 | 988,610 |
| Gross profit | 3,075,639 | 2,888,453 |
| Selling, general and administrative expenses | 3,080,349 | 3,134,386 |
| Operating loss | (4,710) | (245,933) |
| Non-operating income | | |
| Interest income | 275 | 1,921 |
| Penalty income | 1,075 | 1,377 |
| Recoveries of written off receivables | – | 1,032 |
| Consumption tax difference | 4,925 | – |
| Settlement income | 5,000 | – |
| Other | 7,526 | 246 |
| Total non-operating income | 18,803 | 4,577 |
| Non-operating expenses | | |
| Interest expenses | 2,092 | 10,700 |
| Other | 1,535 | 515 |
| Total non-operating expenses | 3,628 | 11,215 |
| Ordinary profit (loss) | 10,464 | (252,571) |
| Profit (loss) before income taxes | 10,464 | (252,571) |
| Income taxes - current | 14,660 | 4,258 |
| Income taxes - deferred | 79,863 | 63,761 |
| Total income taxes | 94,523 | 68,020 |
| Loss | (84,059) | (320,591) |
| Loss attributable to owners of parent | (84,059) | (320,591) |

Consolidated statements of comprehensive income (cumulative)

| | (Thousands of yen) | |
|--|---|---|
| | Three months ended December 31, 2024 | Three months ended December 31, 2025 |
| Loss | (84,059) | (320,591) |
| Comprehensive income | (84,059) | (320,591) |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | (84,059) | (320,591) |