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November 13, 2026

Consolidated Financial Results for the Nine Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: giftee Group, Inc.
Listing: Tokyo Stock Exchange
Securities code: 590A
URL: https://giftee-group.com/
Representative: Mutsumi Ota Representative Director
Inquiries: Yoshikazu Fujita Director and CFO
Telephone: +81-3-6303-9348

Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended September 30, 2026 (from January 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA※		Operating profit		Ordinary profit		Profit attributable to owners of parent		Profit attributable to owners of parent (Non-GAAP)	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	12,540	-	3,979	-	3,088	-	2,619	-	1,487	-	1,419	-
September 30, 2025	-	-	-	-	-	-	-	-	-	-	-	-

Note: Comprehensive income For the nine months ended September 30, 2026: ¥ 1,565 million [-%]
For the nine months ended September 30, 2025: ¥ - million [-%]

* EBITDA = operating income + amortization of goodwill + depreciation and amortization + stock-based compensation expense+ interest expense

	Basic earnings per share	Diluted earnings per share	Non-GAAP earnings per share
Nine months ended	Yen	Yen	Yen
September 30, 2026	50.03	48.47	47.72
September 30, 2025	-	-	-

Note: As the Company was established on July 1, 2026 through a sole-share transfer, results for the corresponding quarter of the previous year and year-on-year percentage changes are not presented.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	47,432	9,797	18.8
December 31, 2025	-	-	-

Reference: Equity
As of September 30, 2026: ¥ 8,899 million
As of December 31, 2025: ¥ - million

Note: As the Company was established on July 1, 2026, through a sole-share transfer, results for the previous fiscal year are not presented.

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	-	-	-	-	-
Fiscal year ending December 31, 2026	-	-	-		
Fiscal year ending December 31, 2026 (Forecast)				16.00	16.00

Note: Revisions to the forecast of cash dividends most recently announced: None

Note: As the Company was established on July 1, 2026, through a sole-share transfer, results for the previous fiscal year are not presented.

3. Consolidated financial result forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA※		Operating profit		Ordinary profit		Profit attributable to owners of parent (Non-GAAP)		Basic earnings per share (Non-GAAP)
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	16,949	-	4,500	-	3,484	-	2,882	-	1,570	-	52.48

Note: Revisions to the financial result forecast most recently announced: None

Note: Specific forecast figures for net income attributable to owners of the parent are not disclosed at this time because it is difficult to make a precise estimate.

Note: As the Company was established on July 1, 2026, percentage changes from the previous fiscal year are not presented.

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of September 30, 2026	30,021,715 shares
As of December 31, 2025	- shares

(ii) Number of treasury shares at the end of the period

As of September 30, 2026	739,000 shares
As of December 31, 2025	- shares

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

Nine months ended September 30, 2026	29,739,932 shares
Nine months ended September 30, 2025	- shares

Note: As the Company was established on July 1, 2026, through a sole-share transfer, no results are available for the previous fiscal year or the corresponding quarter of the previous fiscal year. The weighted average number of shares outstanding of giftee Inc. was used for the period from January 1 to June 30, 2026, before the Company's establishment, and the Company's weighted average number of shares outstanding was used for the period from July 1 to September 30, 2026.

*Review of the attached quarterly consolidated financial statements by certified public accountants or an audit firm None

Notes on the Proper Use of Earnings Forecasts and Other Matters

* Forward-looking statements, including earnings forecasts, contained in this document are based on information currently available to the Company and certain assumptions deemed reasonable by the Company. They are not intended to constitute a commitment by the Company that such forecasts will be achieved. Actual results may differ due to various factors.

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of September 30, 2026
Assets	
Current assets	
Cash and deposits	18,322
Accounts receivable - trade, and contract assets	11,933
Inventories	194
Advance payments to suppliers	3,277
Other	747
Allowance for doubtful accounts	(96)
Total current assets	34,377
Non-current assets	
Property, plant and equipment	
Buildings, net	347
Tools, furniture and fixtures, net	60
Total property, plant and equipment	407
Intangible assets	
Software	802
Software in progress	263
Goodwill	3,907
Other	938
Total intangible assets	5,912
Investments and other assets	
Investment securities	6,452
Leasehold and guarantee deposits	276
Other	5
Total investments and other assets	6,734
Total non-current assets	13,054
Total assets	47,432

(Millions of yen)

	As of September 30, 2026
Liabilities	
Current liabilities	
Accounts payable - trade	7,319
Short-term borrowings	6,577
Current portion of long-term borrowings	2,922
Accounts payable - other	1,206
Accrued expenses	325
Income taxes payable	607
Contract liabilities	3,488
Deposits received	8,411
Other	476
Total current liabilities	31,335
Non-current liabilities	
Long-term borrowings	5,658
Retirement benefit liability	158
Asset retirement obligations	138
Deferred tax liabilities	318
Other	25
Total non-current liabilities	6,299
Total liabilities	37,635
Net assets	
Shareholders' equity	
Share capital	20
Capital surplus	7,011
Retained earnings	2,748
Treasury shares	(973)
Total shareholders' equity	8,807
Accumulated other comprehensive income	
Valuation difference on available-for-sale securities	116
Foreign currency translation adjustment	(24)
Total accumulated other comprehensive income	91
Share acquisition rights	723
Non-controlling interests	173
Total net assets	9,797
Total liabilities and net assets	47,432

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Nine-Month Period

(Millions of yen)

	For the nine months ended September 30, 2026
Net sales	12,540
Cost of sales	3,027
Gross profit	9,513
Selling, general and administrative expenses	6,424
Operating profit	3,088
Non-operating income	
Interest income	45
Gain on investments in investment partnerships	8
Other	11
Total non-operating income	65
Non-operating expenses	
Interest expenses	194
Share of loss of entities accounted for using equity method	310
Other	29
Total non-operating expenses	534
Ordinary profit	2,619
Extraordinary income	
Gain on reversal of share acquisition rights	24
Gain on step acquisitions	181
Total extraordinary income	206
Extraordinary losses	
Loss on valuation of investment securities	137
Total extraordinary losses	137
Profit before income taxes	2,688
Income taxes - current	1,000
Income taxes - deferred	149
Total income taxes	1,150
Profit	1,538
Profit attributable to non-controlling interests	50
Profit attributable to owners of parent	1,487

Quarterly Consolidated Statement of Comprehensive Income

For the Nine-Month Period

(Millions of yen)

	For the nine months ended September 30, 2026
Profit	1,538
Other comprehensive income	
Valuation difference on available-for-sale securities	9
Foreign currency translation adjustment	17
Total other comprehensive income	27
Comprehensive income	1,565
Comprehensive income attributable to	
Comprehensive income attributable to owners of parent	1,515
Comprehensive income attributable to non-controlling interests	49