February 13, 2026

Company Name	Synspective Inc.	
Representative	Representative Director & CEO	Motoyuki ARAI
	（Code number：290A TSE Growth）	
Contact	Board director & CFO	Atsushi SHITO (ir@synspective.com)

Notice Regarding Differences between Financial Forecast and Actual Results and Recognition of Deferred Tax Assets

Synspective Inc. (the "Company") hereby announces the differences have arisen between the full-year consolidated financial forecast for the fiscal year ending December 31,2025, which was announced on February 14, 2025, and the actual results released today, and that it has recognized deferred tax assets as described below.

1. Difference between Consolidated Financial Forecast and Actual Results for the Fiscal Year Ending December 31, 2025 (January 1, 2025 – December 31, 2025)

	Total Revenue	Sales	Operating Income	Ordinary Income	Net Income Attributable to Owners of the Parent	Net Income per Share
Unit	Million Yen	Million Yen	Million Yen	Million Yen	Million Yen	Yen
Previous Forecast (A)	6,113	2,321	(4,524)	(1,473)	(1,482)	(12.99)
Actual Results (B)	6,140	2,376	(4,137)	(1,074)	(371)	(3.21)
Changes (B-A)	27	55	387	399	1,111	
Changes (%)	0.44	2.37	-	-	-	
(Reference) Previous Year Results	2,508	2,316	(3,070)	(3,594)	(3,592)	(42.78)

2. Reasons for Differences

With respect to the full-year consolidated financial results for the fiscal year ending December 31, 2025, total revenue, sales, operating loss, and ordinary loss all remained generally within the range of the previously announced forecast.

On the other hand, net loss attributable to owners of the parent is expected to be narrower than the previously announced forecast, primarily due to the recognition of income taxes – deferred (credit).

3. Recognition of Deferred Tax Assets

The Company has carefully examined the recoverability of deferred tax assets based on its outlook for future performance and earning capacity. As a result of this assessment, the Company concluded that a portion of the deferred tax assets was recoverable within the estimated future taxable income, and accordingly recognized deferred tax assets in the fiscal year ending December 31, 2025.

As a result, income taxes - deferred (credit) of 702 million yen were recorded in the consolidated financial statements for the fiscal year ending December 31, 2025. The above matters have been reflected in the "Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (Under Japanese GAAP)" released today.

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