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To whom it may concern

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Notice Concerning Recording of Income taxes - deferred (Gain)

Rokko Butter Co., Ltd. (the "Company") hereby announces that it has recorded income taxes - deferred for the three months ended March 31, 2025 (January 1, 2025 to March 31, 2025) as follows.

1. Recording of income taxes - deferred

As a result of calculating the current estimate on future taxable income and assessing the recoverability of deferred tax assets, the Company has decided to record income taxes - deferred (gain) of ¥450,978,000 to account for the portion expected to be recovered.

2. Impact on operating performance

The above matter is included in the "Summary of Financial Results for the First Quarter of the Fiscal Year Ending December 31, 2025 [Japanese GAAP] (Unconsolidated)" released today.