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November 7, 2025

To whom it may concern

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Name of representative:	Hiroyasu Tsukamoto, President and CEO
Securities code:	2266; TSE Prime Market
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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 nine months ended September 30, 2025 (January 1, 2025 to September 30, 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 ¥455,014 thousand 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 Third Quarter of the Fiscal Year Ending December 31, 2025 [Japanese GAAP] (Unconsolidated)" released today.