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November 13, 2026

Name of Company:	ISEKI&CO., LTD.
Company Representative:	Hajime Odagiri, President and Representative Director
Code Number:	6310
Stock Exchange Listing:	Prime Market, Tokyo Stock Exchange
Inquiries:	Fumitoshi Suzuki General Manager, Investor Relations Section (Telephone: +81-3-5604-7709

Notice on Recording a Deferred Tax Benefit

ISEKI&CO., LTD. (the "Company") hereby announces that it recorded a deferred tax benefit in its consolidated financial results for the nine months ended September 30, 2026 (January 1, 2026 to September 30, 2026), as detailed below.

1. Recording of a deferred tax benefit

Based on its current estimate of future taxable income, the Company assessed the recoverability of deferred tax assets and recognized additional deferred tax assets to the extent expected to be recoverable. As a result, the Company recorded a deferred tax benefit of ¥1,130 million for the current fiscal year.

2. Impact on financial results

The above has been reflected in "Consolidated Financial Results for the Nine Months Ended September 30, 2026 (Under Japanese GAAP)," released today.

End