



April 25, 2025

To whom it may concern,

Company Name: Kisoji Co., Ltd
Representative: Motoyuki Yoshie,
Chairman and President
(Code: 8160, TSE Prime / NSE Premier)
Contact: Shintaro Okuno,
General Manager, Accounting Dept.
TEL: +81-52-872-1811

Notice Regarding Recognition of Extraordinary Loss (Impairment Loss) and Income Taxes— Deferred (Gain)

We hereby announce that for the fiscal year ending March 2025, we expect to recognize an extraordinary loss (impairment loss) and income taxes—deferred (gain), as outlined below

1. Recognition of Extraordinary Loss (Impairment Loss)

In accordance with the “Accounting Standard for Impairment of Fixed Assets,” we carefully reviewed the recoverability of certain property assets including stores, in light of recent business performance. As a result, we plan to record an impairment loss of ¥220 million as an extraordinary loss.

2. Recognition of Income Taxes—Deferred (Gain)

Based on the “Guidance on Recoverability of Deferred Tax Assets,” we estimated future taxable income and carefully assessed the recoverability of deferred tax assets. As a result, we expect to record a deferred tax gain of ¥1,310 million.

Note: The above figures are based on information currently available, and actual results may differ from forecasts due to various factors.