

Translation

Notice: This document has been translated by AI based on the Japanese original for reference purposes. In the event of any discrepancy between this translated document and the Japanese original, the latter shall prevail.



January 13, 2026

Company Name	note inc.	
Representative	Founder & CEO	Sadaaki Kato (Securities code:5243 TSE Growth)
Inquiries	CFO, Board Member	Yukihiro Kashima TEL. 050-1751-2329

Notice Concerning Recording of Deferred Tax Assets

note inc. (the "Company") hereby announces the recording of deferred tax assets in the fourth quarter of the fiscal year ending November 2025 (from September 1, 2025, to November 30, 2025), as described below.

1. Recording of Deferred Tax Assets

After a careful examination of the recoverability of deferred tax assets based on recent solid business performance and future business forecasts, the Company has decided to record additional deferred tax assets in the current fourth quarter accounting period and recorded ¥105 million in income taxes-deferred (benefit) in both the consolidated and non-consolidated financial statements.

This resulted in the recording of income taxes-deferred (benefit) of ¥180 million for the fiscal year ended November 30, 2025, in both the consolidated and non-consolidated financial statements.

2. Impact on Business Performance

The impact of this matter on the financial results is reflected in the "Summary of Consolidated Financial Results for the Fiscal Year Ending November 2025 [Based on Japanese GAAP," "Notice Regarding Differences between Consolidated Financial Forecasts and Actual Results," and "Notice Regarding Differences between Actual Non-Consolidated Financial Results and Previous Fiscal Year's Results" released today.

<Inquiries regarding this matter>

note inc. IR inquiry desk: <https://ir.note.jp/inquiry>