



February 13, 2026

TSUBAKI NAKASHIMA CO., LTD.
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[Update on Disclosed Matter] Notice on Finalized Deferred Tax Assets Reversal Amount

Tsubaki Nakashima (“the Company”) hereby announces that it has finalized the deferred tax assets reversal amount which was estimated in the announcement of “Notice of Recording Impairment losses, Inventory Valuation Loss, Reversal of Deferred Tax Assets, Deferred Tax Liabilities, and Revisions to Consolidated Full-year Earnings Forecast for FY2025” announced on January 30, 2026.

1. Amount of deferred tax assets reversal

Initially, approximately 2.9 billion yen of deferred tax assets incurred by the U.S. subsidiary of the Company were to be reversed based on the reexamination of the business plan of the U.S. subsidiary triggered by the change in business environment. However, through the discussion between our auditing firm in the closing procedure of financial results for FY2025, we concluded the amount to be 1.6 billion yen, 1.3 billion yen less than the initial estimate.

2. Impact on our financials

Amount related to this matter is incorporated into the Financial Statements disclosed separately today.