



December 11, 2025

Company name:	i-mobile Co., Ltd.
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Securities code:	6535(Tokyo Stock Exchange)
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### **Notice Regarding Recording of Income Taxes – Deferred (Benefit)**

i-mobile Co., Ltd. (“the Company”) hereby announces the recording of income taxes – deferred (benefit) for the three months of the fiscal year ending July 31, 2026 (from August 1, 2025, to October 31, 2025), as detailed below.

#### **Note**

1. **Details of Income Taxes – Deferred (Benefit)**

The Company has estimated its future taxable income and evaluated the recoverability of its deferred tax assets and has determined that a portion of these assets is recoverable and has recorded an income taxes – deferred (benefit) of 1,494 million yen.

2. **Impact on Financial Results**

The above adjustment has been reflected in the “Consolidated Financial Results for the Three Months of the Fiscal Year Ending July 31, 2026 (Under Japanese GAAP),” which was disclosed today.