



August 13, 2026

Company name: SUNNY SIDE UP GROUP Inc.
Listing: Tokyo Stock Exchange
Securities code: 2180
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Notice Concerning Recognition of Deferred Tax Assets

SUNNY SIDE UP GROUP Inc. (the "Company") hereby announces that it recorded deferred tax assets in its consolidated financial results for the fiscal year ended June 30, 2026, as described below.

1. Recognition of Deferred Tax Assets

As a result of evaluating the recoverability of deferred tax assets based on current estimates of future taxable income, the Company recorded an additional amount of deferred tax assets for the portion expected to be recoverable and accordingly recognized JPY 368 million in deferred income tax benefit.

2. Impact on Financial Results

The above recognition is reflected in the "Consolidated Financial Results for the Fiscal Year Ended June 30, 2026 (Under Japan GAAP)" disclosed today.