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Cookpad Inc.
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Recognition of an Extraordinary Loss and Partial Reversal of Deferred Tax Assets (in Non-Consolidated Financial Statements)

Cookpad Inc. (the “Company”) hereby announces that, in its non-consolidated financial statements prepared in accordance with Japanese GAAP for the fiscal year ended 31 December 2025, it has recognised an impairment loss on shares in a subsidiary, together with deferred income tax expense arising from a partial reversal of deferred tax assets, as outlined below.

1. Overview of the Impairment Loss on Shares in a Subsidiary

The Company has recognised an impairment loss in respect of its shareholding in Cookpad Limited, a consolidated subsidiary, as the underlying value of the shares has declined significantly by capital reduction. In accordance with the Accounting Standard for Financial Instruments, an impairment loss of 1,589 million yen has been recorded as an extraordinary loss.

2. Overview of the Partial Reversal of Deferred Tax Assets

After carefully assessing the recoverability of deferred tax assets in light of the business environment and future earnings outlook, the Company recognised deferred income tax expense of 329 million yen associated with the partial reversal of deferred tax assets in its non-consolidated financial statements for the fiscal year ended 31 December 2025 (prepared in accordance with Japanese GAAP).

3. Impact on Financial Results

The impairment loss described in Section 1 is eliminated on consolidation and therefore has no impact on the Company’s consolidated financial results. With respect to the partial reversal of deferred tax assets described in Section 2, please refer to the separately announced “Reversal of Deferred Tax Assets (in Consolidated Financial Statements)” and “Consolidated Financial Results for the Fiscal Year ended 31 December 2025 [IFRS],” released today.