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Cookpad Inc.
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Reversal of Deferred Tax Assets (in Consolidated Financial Statements)

Cookpad Inc. (the “Company”) hereby announces that it has recognised corporate income tax expense arising from the reversal of deferred tax assets in its consolidated financial statements for the fiscal year ended 31 December 2025 (prepared in accordance with International Financial Reporting Standards), as outlined below.

1. Overview of the 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 corporate income tax expense associated with the reversal of deferred tax assets amounting to 327 million yen in its consolidated financial statements for the fiscal year ended 31 December 2025 (prepared in accordance with IFRS).

2. Impact on the Company’s Financial Performance

The impact of the above on the Company’s financial performance has already been reflected in the “Consolidated Earnings Results for the Fiscal Year ended 31 December 2025 [IFRS],” released today.