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August 7, 2026

Consolidated Financial Results for the Six Months Ended June 30, 2026 (Under IFRS)

Company name: Cookpad Inc.
Listing: Tokyo Stock Exchange
Securities code: 2193
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Scheduled date to file semi-annual securities report: August 10, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended June 30, 2026 (from January 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	2,510	(7.8)	3	(98.1)	527	689.2	524	-
June 30, 2025	2,723	(9.8)	161	(63.5)	66	(90.9)	37	(95.0)

	Profit attributable to owners of parent		Total comprehensive income		Basic earnings per share	Diluted earnings per share
Six months ended	Millions of yen	%	Millions of yen	%	Yen	Yen
June 30, 2026	524	-	582	837.6	7.25	-
June 30, 2025	37	(95.0)	62	(96.1)	0.46	-

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
As of	Millions of yen	Millions of yen	Millions of yen	%
June 30, 2026	14,390	13,281	13,281	92.3
December 31, 2025	14,102	12,897	12,897	91.5

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	-	0.00	-	0.00	0.00
Fiscal year ending December 31, 2026	-	0.00			
Fiscal year ending December 31, 2026 (Forecast)			-	0.00	0.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated earnings forecast for the fiscal year ending December 31, 2026 (January 1, 2026 to December 31, 2026)

The Group intends to make proactive investments to provide services that make everyday cooking fun for people around the world, including those in Japan. The timing and scale of these investments will be determined flexibly in response to changes in the business environment. Accordingly, the Group has not disclosed a consolidated earnings forecast for the fiscal year ending December 31, 2026, as it is difficult to make a reasonable estimate.

* Notes

(1) Significant changes in the scope of consolidation during the period: None
Newly included: -
Excluded: -

(2) Changes in accounting policies and changes in accounting estimates

(i) Changes in accounting policies required by IFRS: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(3) Number of issued shares (ordinary shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	78,807,900 shares
As of December 31, 2025	107,429,400 shares

(ii) Number of treasury shares at the end of the period

As of June 30, 2026	6,923,303 shares
As of December 31, 2025	34,122,703 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended June 30, 2026	72,236,198 shares
Six months ended June 30, 2025	80,672,608 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters
The earnings forecast for the fiscal year ending December 31, 2026 is omitted for the reasons stated in the summary information above.

Accompanying Materials

1. Analysis of Operating Results and Financial Position

(1) Analysis of Operating Results

The consolidated results for the six months ended 30 June 2026 (1 January 2026 through 30 June 2026) are as follows:

(Millions of yen)

	Six months ended 30 June 2025 (1 Jan. to 30 Jun. 2025)	Six months ended 30 June 2026 (1 Jan. to 30 Jun. 2026)	YoY change
Sales revenue	2,723	2,510	(7.8 %)
Operating income	161	3	(98.1 %)
Profit before tax	66	527	689.2 %
Profit attributable to shareholders of the Company	37	524	1,311.2 %

To deliver on its mission to “Make everyday cooking fun!” the Group has been making proactive investments to solve various problems associated with cooking around the world. The Company’s Articles of Incorporation include the statements, “Our Company exists to ‘Make everyday cooking fun!’ and this is our mission” and “When everyday cooking becomes enjoyable in every household around the world, the Company will dissolve,” in order to clarify the purpose of the Group’s business activities and its reason for being.
Alongside its recipe service business, the Group operates “moment” and Cookpad Mart with the aim of removing barriers that prevent people from enjoying cooking as a natural part of everyday life.

Sales revenue for the six months ended 30 June 2026 (“1H FY2026”) was 2,510 million yen (down 7.8% year on year). The decrease was mainly attributable to a decline in the number of premium service subscribers.
SG&A expenses decreased to 2,486 million yen (down 1.4% YoY), despite the recognition of 185 million yen in one-off costs, recorded mainly in the first quarter, associated with workforce reductions at overseas locations, as part of initiatives to streamline the Group’s structure. The decrease reflected a reduction in personnel expenses in the second quarter as a result of the workforce streamlining. Consequently, operating income was 3 million yen (down 98.1% YoY).
In addition, due to market fluctuations, the Group recognised finance income including fair value gains on securities held at the end of 1H FY2026. As a result, profit before tax was 527 million yen (up 689.2% YoY), and profit attributable to shareholders of the Company stood at 524 million yen (up 1,311.2% YoY).

(2) Analysis of Financial Position

a) Assets, liabilities and equity

(Assets)

As of 30 June 2026, total assets were 14,390 million yen, up 287 million yen from 31 December 2025; current assets increased by 388 million yen to 13,403 million yen, while non-current assets decreased by 100 million yen to 986 million yen.

The main factors behind the increase in current assets were an increase of 360 million yen in cash and cash equivalents and an increase of 124 million yen in other financial assets, mainly due to the fair value measurement of securities held.

Meanwhile, the decrease in non-current assets was mainly attributable to a decline of 85 million yen in property, plant and equipment due to depreciation, despite additions from the purchase of business-use PCs.

(Liabilities)

As of 30 June 2026, total liabilities were 1,109 million yen, down 96 million yen from 31 December 2025; current liabilities rose by 16 million yen to 659 million yen, while non-current liabilities decreased by 113 million yen to 450 million yen.

The decline in total liabilities was primarily due to a decrease in lease obligations of 114 million yen following repayments.

(Equity)

As of 30 June 2026, total equity was 13,281 million yen, up 383 million yen from 31 December 2025.

The main factor behind the increase was the recognition of profit for the period attributable to shareholders of the Company of 524 million yen, although it was partly offset by a decrease of 223 million yen resulting from the share buyback. Other comprehensive income of 57 million yen and share-based payment transactions of 24 million yen also contributed to the total equity increase.

b) Cash flows

As of 30 June 2026, the balance of cash and cash equivalents ("Funds") was 6,245 million yen, up 360 million yen from 31 December 2025, primarily due to the factors shown below.

(Cash flows from operating activities)

Funds gained in operating activities totalled 654 million yen, compared with 565 million yen in the same period of the previous year.

The main positive factors were profit before tax of 527 million yen, depreciation and amortisation of 129 million yen, and a decrease in other financial assets of 329 million yen. These were partly offset by net financial income of 562 million yen, including security investment gains.

(Cash flows from investing activities)

Funds used for investing activities amounted to 67 million yen, compared with 26 million yen in the same period of the previous year.

The main factors were payments of 1,094 million yen for the purchase of securities, offset by proceeds of 1,067 million yen from the sale and redemption of securities, following the rebalancing of the securities portfolio. Payments of 33 million yen for the purchase of property, plant and equipment were also recorded.

(Cash flows from financing activities)

Funds used in financing activities were 337 million yen, compared with 2,095 million yen in the same period of the previous year.

This resulted from an outflow of 223 million yen for the share buyback, as well as repayments of lease obligations of 114 million yen.

(3) Consolidated Earnings Forecasts and Other Forward-Looking Information

The Group intends to make proactive investments to provide services that make everyday cooking fun for people around the world, including those in Japan. The timing and scale of these investments will be determined flexibly in response to changes in the business environment. Accordingly, the Group has not disclosed a consolidated earnings forecast for the fiscal year ending 31 December 2026, as it is difficult to make a reasonable estimate.

2. Condensed Interim Consolidated Financial Statements

(1) Condensed Interim Consolidated Statements of Financial Position

(Thousands of yen)

	As of 31 December 2025	As of 30 June 2026
Assets		
Current assets		
Cash and cash equivalents	5,885,014	6,245,262
Trade and other receivables	979,829	887,658
Other financial assets	5,933,548	6,057,828
Inventories	7,382	7,591
Other current assets	209,982	205,545
Total current assets	13,015,755	13,403,883
Non-current assets		
Property, plant and equipment	750,668	664,848
Intangible assets	110,390	102,338
Other financial assets	213,766	216,564
Deferred tax assets	4,661	2,557
Other non-current assets	7,714	455
Total non-current assets	1,087,199	986,762
Total assets	14,102,955	14,390,645
Liabilities and equity		
Liabilities		
Current liabilities		
Lease obligations	229,270	219,834
Trade and other payables	330,684	342,885
Other financial liabilities	30,314	28,609
Income tax payable	69	28,490
Other current liabilities	52,040	39,513
Total current liabilities	642,377	659,330
Non-current liabilities		
Lease obligations	421,569	316,905
Provisions	132,222	133,290
Other non-current liabilities	9,460	-
Total non-current liabilities	563,251	450,195
Total liabilities	1,205,629	1,109,525
Equity		
Capital stock	50,000	50,000
Capital surplus	12,198,187	7,153,878
Retained earnings	5,325,233	5,058,589
Treasury shares	(7,021,584)	(1,409,310)
Other components of equity	2,345,489	2,427,964
Equity attributable to shareholders of the Company	12,897,326	13,281,121
Total equity	12,897,326	13,281,121
Total liabilities and equity	14,102,955	14,390,645

(2) Condensed Interim Consolidated Income Statements and Statements of Comprehensive Income

Condensed Interim Consolidated Income Statements

(Thousands of yen)

	Six months ended 30 June 2025 (1 Jan. to 30 Jun. 2025)	Six months ended 30 June 2026 (1 Jan. to 30 Jun. 2026)
Sales revenue	2,723,498	2,510,625
Cost of sales	(40,977)	(18,951)
Gross profit	2,682,522	2,491,673
Selling, general and administrative expenses	(2,521,051)	(2,486,568)
Other income	351	3,801
Other expense	(383)	(5,882)
Operating income	161,438	3,024
Financial income	173,572	557,129
Financial expense	(268,193)	(32,821)
Profit before tax	66,817	527,332
Income tax expense	(29,659)	(2,956)
Net profit	37,159	524,376
Profit attributable to:		
Shareholders of the Company	37,159	524,376
Net profit	37,159	524,376
Earnings per share		
Basic earnings per share (yen)	0.46	7.25
Diluted earnings per share (yen)	-	-

Condensed Interim Consolidated Statements of Comprehensive Income

(Thousands of yen)

	Six months ended 30 June 2025 (1 Jan. to 30 Jun. 2025)	Six months ended 30 June 2026 (1 Jan. to 30 Jun. 2026)
Net profit	37,159	524,376
Other comprehensive income		
Items that will not be reclassified subsequently to profit or loss		
Net change in the fair value of equity instruments designated as measured at fair value through other comprehensive income	(9,886)	(497)
Revaluation surplus on intangible assets	614	(3,986)
Total of items that will not be reclassified subsequently to profit or loss	(9,272)	(4,484)
Items that may be reclassified subsequently to profit or loss		
Exchange differences on translating foreign operations	34,196	62,195
Total items that may be reclassified subsequently to profit or loss	34,196	62,195
Other comprehensive income, net of tax	24,925	57,711
Comprehensive income	62,083	582,087
Comprehensive income attributable to:		
Shareholders of the Company	62,083	582,087
Comprehensive income	62,083	582,087

(3) Condensed Interim Consolidated Statements of Changes in Equity

The first six months of FY2025 (1 January 2025 through 30 June 2025)

(Thousands of yen)

	Equity attributable to shareholders of the Company						
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Other components of equity	Equity attributable to shareholders of the Company	Total equity
Balance as of 1 Jan. 2025	50,000	12,222,716	4,602,392	(5,313,358)	2,057,876	13,619,626	13,619,626
Net profit	-	-	37,159	-	-	37,159	37,159
Other comprehensive income	-	-	-	-	24,925	24,925	24,925
Total comprehensive income	-	-	37,159	-	24,925	62,083	62,083
Share-based payment transaction	-	-	-	-	5,852	5,852	5,852
Reclassification from other components of equity to retained earnings	-	-	(2,325)	-	2,325	-	-
Share buyback	-	(8,612)	-	(965,461)	-	(974,073)	(974,073)
Cancellation of treasury shares	-	-	-	-	-	-	-
Reclassification from retained earnings to capital surplus	-	-	-	-	-	-	-
Total transactions with shareholders	-	(8,612)	(2,325)	(965,461)	8,177	(968,221)	(968,221)
Balance as of 30 Jun. 2025	50,000	12,214,104	4,637,225	(6,278,819)	2,090,978	12,713,488	12,713,488

The first six months of FY2026 (1 January 2026 through 30 June 2026)

(Thousands of yen)

	Equity attributable to shareholders of the Company						
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Other components of equity	Equity attributable to shareholders of the Company	Total equity
Balance as of 1 Jan. 2026	50,000	12,198,187	5,325,233	(7,021,584)	2,345,489	12,897,326	12,897,326
Net profit	-	-	524,376	-	-	524,376	524,376
Other comprehensive income	-	-	-	-	57,711	57,711	57,711
Total comprehensive income	-	-	524,376	-	57,711	582,087	582,087
Share-based payment transaction	-	-	-	-	24,764	24,764	24,764
Reclassification from other components of equity to retained earnings	-	-	-	-	-	-	-
Share buyback	-	(9,127)	-	(213,930)	-	(223,057)	(223,057)
Cancellation of treasury shares	-	(5,826,203)	-	5,826,203	-	-	-
Reclassification from retained earnings to capital surplus	-	791,021	(791,021)	-	-	-	-
Total transactions with shareholders	-	(5,044,309)	(791,021)	5,612,273	24,764	(198,293)	(198,293)
Balance as of 30 Jun. 2026	50,000	7,153,878	5,058,589	(1,409,310)	2,427,964	13,281,121	13,281,121

(4) Condensed Interim Consolidated Statements of Cash Flows

(Thousands of yen)

	Six months ended 30 June 2025 (1 Jan. to 30 Jun. 2025)	Six months ended 30 June 2026 (1 Jan. to 30 Jun. 2026)
Cash flows from operating activities		
Profit before tax	66,817	527,332
Depreciation and amortisation	132,482	129,720
Financial expense (or income)	151,438	(562,662)
Net decrease (or increase) of trade and other receivables	15,822	91,263
Net decrease (or increase) of other financial assets	-	329,221
Net increase (or decrease) of trade and other payables	(13,295)	8,442
Net increase/decrease of consumption taxes payable or consumption taxes refund receivable	(24,024)	(12,226)
Other	15,028	45,617
Subtotal	344,269	556,706
Interest and dividend income received	216,284	90,487
Interest expenses paid	(3,495)	(2,827)
Income taxes refunded (or paid)	8,822	10,617
Cash flows from operating activities	565,880	654,982
Cash flows from investing activities		
Purchase of property, plant and equipment	(9,522)	(33,412)
Purchase of intangible assets	(17,977)	(6,976)
Purchase of investment securities	-	(1,094,199)
Sale and redemption of investment securities	-	1,067,788
Other	1,479	(441)
Cash flows from investing activities	(26,020)	(67,240)
Cash flows from financing activities		
Repayments of lease obligations	(92,309)	(114,811)
Purchase of shares of the Company’s stock	(2,003,615)	(223,057)
Cash flows from financing activities	(2,095,925)	(337,868)
Increase (or decrease) in cash and cash equivalents	(1,556,065)	249,875
Cash and cash equivalents at beginning of period	12,083,662	5,885,014
Effect of exchange rate change on cash and cash equivalents	(289,438)	110,373
Cash and cash equivalents at end of period	10,238,159	6,245,262

(5) Notes on the Going Concern Assumption

Not applicable.

(6) Notes to Condensed Interim Consolidated Financial Statements

1. Segment information

The Group has a single business segment, the “Make everyday cooking fun!” business. Accordingly, disclosure of revenue, profit or loss and other items by business field has been omitted.

2. Notes on significant changes in equity attributable to shareholders of the Company

(Share buyback)

Pursuant to the resolution of the Board of Directors passed on 27 March 2025, the Company acquired 1,422,100 of its own shares during Q1 FY2026. As a result, treasury shares increased by 213,930 thousand yen.

(Cancellation of treasury shares)

Pursuant to the resolutions of the Board of Directors passed on 27 March 2025 and 26 March 2026, the Company cancelled 28,621,500 treasury shares on 31 March 2026. As a result, capital surplus, retained earnings and treasury shares decreased by 5,035,182 thousand yen, 791,021 thousand yen and 5,826,203 thousand yen, respectively.