



Dear All

25-Feb-26

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## Notice Regarding Recognition of Deferred Tax Assets and Deferred Tax Liabilities

Fujikura Ltd. ("the Company") has resolved to liquidate Fujikura Europe (Holding) B.V. ("FEH"), a consolidated subsidiary of the Company. The Company expects to recognize deferred tax assets in non-consolidated and consolidated financial statements for the fiscal year ending March 31, 2026, as detailed below.

The Company also announces that the Company expects to recognize deferred tax liabilities in consolidated financial statements for the fiscal year ending March 31, 2026 due to the decision to change the dividend policy from the consolidated subsidiary to the Company.

### 1. Regarding recognition of deferred tax assets

The Company has resolved to liquidate FEH, the intermediate holding company of Fujikura Automotive Europe S.A.U., manufacturing base for Automotive business in Europe, with the aim of clarifying investment relationships and reducing costs.

Due to the liquidation resolution, the Company expects to recognize deferred tax assets of ¥10.5 billion resulting from deductible temporary differences related to the investment in FEH, in non-consolidated and consolidated financial statements for the fiscal year ending March 31, 2026. This represents the tax savings effect resulting from the realization of the tax loss on the investment at the time of liquidation completion. The accounting loss on the investment has already been recognized in non-consolidated and consolidated financial statements for the prior years and no additional loss is recognized due to this liquidation resolution.

### 2. Regarding recognition of deferred tax liabilities

The Company has decided to change the dividend policy regarding dividends distributed from consolidated subsidiaries to the Company with the aim of centralizing group funds from consolidated subsidiaries to the Company, from the perspective of improving the cash management of Fujikura group under the policy of top prioritizing the maximization of its group value, considering the rapid expansion of the overseas business.

Due to this change, the Company expects to recognize deferred tax liabilities of ¥7.7 billion in consolidated financial statements for the fiscal year ending March 31, 2026. This amount is tax against the retained earnings of its subsidiaries that the Company will pay when receiving the dividends in the future.

### 3. Future Outlook

The current estimated impact on profit attributable to owners of parent is ¥2.8 billion and the Company expects the impact on consolidated financial forecasts for the full year of the fiscal year ending March 31, 2026 will be minimal.

The Company will promptly announce if any matters requiring disclosure occurs in the future.

Notes: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.