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January 14, 2026

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Director and President  
Stock exchange listing: Tokyo Stock Exchange  
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**Notice Regarding Dividend of Surplus (Interim Dividend)**

JDC Corporation hereby announces that, at the meeting of its Board of Directors held on January 14, 2026, it resolved to pay an interim dividend from surplus with a record date of November 30, 2025, as outlined below.

1. Details of Dividend

	Amount Decided	Most Recent Forecast (Announced July 15, 2025)	Previous Fiscal Year (FY ended May 2025)
Record Date	November 30, 2025	Same as left	November 30, 2024
Dividend per Share	¥10.00	¥10.00	¥10.00
Total Amount of Dividend	¥804 million	-	¥807 million
Effective Date	February 2, 2026	-	February 3, 2025
Source of Dividend	Retained Earnings	-	Retained Earnings

2. Reason

The Company positions the return of profits to shareholders as one of its important management priorities. Taking into account business performance and the business environment, our basic policy is to maintain stable dividends while securing internal reserves necessary to strengthen our financial base and prepare for future business development.

Based on the dividend policy for the fiscal year ending May 2026 set forth in the Medium-Term Management Plan 2027, which adopts a target Dividend on Equity (DOE) level of approximately 2.5%, the Company intends to continue paying stable dividends.

In accordance with the above policy, the interim dividend for the fiscal year ending May 2026 has been set at ¥10 per share, in line with the most recent dividend forecast.

(Reference) Breakdown of Annual Dividend

	Dividend per Share		
	Interim (End of Q2)	Year-End	Total
Dividend Forecast	-	¥12.00	¥22.00
Interim Dividend Paid (Current Fiscal Year)	¥10.00	-	-
Actual Results for the Previous Fiscal Year (FY2025)	¥10.00	¥12.00	¥22.00