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May 15, 2026

Company name:	I-ne Co., Ltd.
Name of representative:	Yohei Onishi, Representative Director, President and CEO (Securities code: 4933; Tokyo Stock Exchange Prime Market)
Inquiries:	Yoshinori Hara, Director, Executive Officer and CFO (Telephone: +81-6-6443-0881)

Notice Regarding the Formulation of Measures to Prevent Recurrence

As announced in the " Notice Regarding Receipt of Investigation Report from the Special Investigation Committee" dated April 24, 2026, the Company has received the investigation report (the "Report") from the Special Investigation Committee (the "Committee") regarding the investigation (the "Investigation") conducted by said Committee. Taking the "Analysis of Causes of Issues Identified in the Investigation" and the "Recommendations for Measures to Prevent Recurrence" pointed out in the Report with the utmost seriousness, the Board of Directors resolved at a meeting held today to implement the following measures to prevent a recurrence.

1. **Analysis of Causes of Issues Identified in the Investigation**

   The causes identified in the Report are as follows:

(1) Issues Regarding the Awareness and Understanding of the Representative Director and Senior Executive Management

A) Insufficient awareness and understanding regarding the governance and compliance standards expected of a representative of a listed company.

B) Issues regarding the awareness and consciousness of senior executive management.

(2) Institutional and Structural Issues That Prevented the Prevention and Correction of the Incident

A) Concentration of authority in the Representative Director and a homogeneous management team.

B) Lack of mechanisms to ensure the effectiveness of deliberations and supervision by the Board of Directors.

C) Inadequacies in the organizational management system for related-party transactions.

D) Inadequacy in the framework for reporting concerns or irregularities.

E) Inadequacies in the information management system.

F) Inadequacies in awareness and systems regarding data preservation and cooperation with investigations.

2. **Overview of Measures to Prevent Recurrence**

Based on the aforementioned analysis of causes and the recommendations provided in the Report, the Company has decided to implement the following measures.

As stated in the "Notice Regarding the Receipt of the Investigation Report from the Special Investigation Committee" dated April 24, 2026, the Company has been gradually reviewing its governance structure since the time the incident occurred (fiscal year ended December 2022). In addition to these gradual reviews, the following measures represent actions the Company deems necessary to implement.

(1) Reform of Management Awareness and Cultivation of Corporate Culture

a) **Transition to an Independent Governance Structure:**

- The Company will change its structure so that an Independent Outside Director serves as the Chairperson of the Board of Directors. *This item is subject to approval at the Extraordinary General Meeting of Shareholders, as described in the "Notice Concerning Holding of Extraordinary General Meeting of Shareholders, Adoption of Submitted Proposals, and Partial Amendments to Articles of Incorporation" released today.*

b) **Incorporation of Governance Elements into Director Selection and Compensation Systems:**

- The Company will examine and establish selection criteria for Director candidates that include requirements regarding governance and compliance awareness and establish a system in which the Nomination and Compensation Committee evaluates suitability against these criteria.
- Governance and compliance elements will be incorporated into the evaluation and compensation of Directors.
- The Company will also consider applying or mutatis mutandis application of these items to the selection, compensation, and evaluation of Executive Officers.

c) **Continuous Education and Enhancement of Organizational Culture:**

- Regular governance and compliance training based on this incident will be conducted for Directors and Executive Officers.
- Simultaneously, governance and compliance training based on this incident will be conducted for all employees.
- The Company will reorganize and expand the use cases of the existing internal whistleblowing system and re-disseminate information clearly stating that no disadvantage will befall whistleblowers.

(2) Ensuring the Effectiveness of the Board of Directors' Supervisory Function

- In transitioning to an Independent Outside Director as Chairperson of the Board, the Company will consider measures to enhance Board effectiveness, such as prior coordination between the Chairperson and management regarding agendas and materials for important meetings, ensuring all necessary items are brought before the Board.
- The Company will review the appropriateness of approval standards, including transferring certain matters currently under the sole decision-making authority of the Representative Director to the Board of Directors for resolution, or requiring prior consultation and reporting by the Executive Officers' Committee.

(3) Strengthening Management Systems for Related-Party Transactions

- The Company will formulate and implement independent regulations for the comprehensive identification and management of related-party transactions.
- The Company has expanded its investigation questionnaires to comprehensively collect information regarding substantial control relationships (already executed as of the date of this disclosure).
- The Company will expand its monitoring functions based on a risk-based approach for transactions that may involve conflicts of interest.

(4) Strengthening Systems for Information Management

- The Company will strengthen its information management systems, including establishing rules for the preservation of business data and the use of IT tools in business operations.

As stated in the "Notice Regarding the Receipt of the Investigation Report from the Special Investigation Committee" dated April 24, 2026, Mr. Yohei Onishi, Representative Director, President and CEO, has voluntarily offered to return 100% of his executive compensation until the steady implementation of these measures is confirmed, and the Company has accepted this offer. The Company plans to transition these measures to an operational phase by the end of December 2026, and accordingly, the period of this voluntary return is also planned to continue until that date.

The Company deeply apologizes to our shareholders, investors, and all other stakeholders for the inconvenience and concern caused. We will do our utmost to restore the trust of our stakeholders as promptly as possible by steadily executing these measures.