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October 30, 2026

To whom it may concern

Company name:	INES Corporation
Name of representative:	Shuji Hattori, President and Representative Director (Code No.: 9742, TSE Prime Market)
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Notice Concerning Determination of Dividends from Surplus (Interim Dividend) and Year-End Dividend Forecast

INES Corporation (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on October 30, 2026, to pay dividends of surplus (interim dividends) with a record date of September 30, 2026. In addition, in conjunction with the determination of the interim dividend, the Company announces its dividend per share forecast with a record date of March 31, 2027, as described below.

1. Details of the determination of interim dividends

	Determined amount	Most recent dividend forecast (Announced on May 7, 2026)	Actual results for the previous fiscal year (Fiscal year ended March 31, 2026)
Record date	September 30, 2026	September 30, 2026	September 30, 2025
Dividend per share	¥25.00		¥25.00
Total amount of dividends	¥520 million	-	¥520 million
Effective date	December 7, 2026	-	December 5, 2025
Source of dividends	Retained earnings	-	Retained earnings

2. Dividend forecasts

The dividend forecasts are as follows:

	Dividend per share (Yen)		
	Second quarter-end	Fiscal-year end	Total
Dividend forecasts		¥30.00	¥55.00
Actual results for the current fiscal year	¥25.00		
(Reference) Actual results for the previous fiscal year (Fiscal year ended March 31, 2026)	¥25.00	¥25.00	¥50.00