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December 29, 2025

Corporate Name: IPS, Inc.  
Trading Name: IPS, Inc.  
President/CEO: Koji Miyashita  
Code Number: 4390 Prime Market of the  
Tokyo Stock Exchange  
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### **Notice on Receipt of Dividend from a Consolidated Subsidiary**

We hereby announce that the Company expects to receive dividends from its consolidated subsidiary, ISMO Pte. Ltd. As this matter falls under the filing requirements for an Extraordinary Report pursuant to Article 24-5, Paragraph 4 of the Financial Instruments and Exchange Act and Article 19, Paragraph 2, Item 12 of the Cabinet Office Ordinance on Disclosure of Corporate Affairs, this announcement is made as follows.

#### **1. Overview of the Dividend**

- (1) Amount of dividend: US\$8.35 million (approximately JPY 1,306 million)
- (2) Date of dividend resolution at the subsidiary: December 29, 2025
- (3) Scheduled date of dividend receipt: January 5, 2026
- (4) Name of consolidated subsidiary: ISMO Pte. Ltd.

#### **2. Impact on Financial Results**

The above-mentioned dividend will be recorded as non-operating income in the Company's non-consolidated financial statements for the fiscal year ending March 31, 2026. As the dividend is received from a consolidated subsidiary, there will be no impact on the Company's consolidated financial results for the same fiscal year.