

Translation

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IDOM Inc.

Notice Regarding Dividends from Retained Earnings (Interim Dividends) and Revision to Year-End Dividend Forecast

Tokyo, October 14, 2026 — IDOM Inc. (“the Company”) hereby announces that, at a meeting of the Board of Directors held on October 14, 2026, it resolved to make the payment of a dividend of surplus with August 31, 2026, as the record date, and to revise the year-end dividend forecast for the fiscal year ending February 2027. Details are as below.

1. Revision of Interim Dividend and Year-End Dividend Forecasts

(1) Details of dividends (Interim Dividend)

	Amount	Most Recent Forecast	Previous Amount
		(Announced April 13, 2026)	(Year ended February 2026)
Recording date	August 31, 2026	August 31, 2026	August 31, 2025
Dividend per share	15.54 yen	21.06 yen	15.43 yen
Total dividend	1,560 million yen	–	1,549 million yen
Effective date	November 13, 2026	–	November 13, 2025
Source of dividend	Retained earnings	–	Retained earnings

(Note) The total amount of dividends is rounded down to the nearest million yen.

(2) Details of revision to year-end dividend forecast

	Dividend per share		
	End of first half	End of fiscal year	Total
Previous forecasts	21.06 yen	21.37 yen	42.43 yen
Revised forecasts		15.84 yen	31.38 yen
Dividends paid for the current fiscal year	15.54 yen		
Previous fiscal year (Ended February 2026)	15.43 yen	20.17 yen	35.60 yen

2. Reason for Forecast Revision; Review of Future Dividend Policy

(1) Reason for revision to dividend forecast

The Company's policy on dividends is to pay performance-based dividends under which the Company will decide on dividends based on consolidated results, with a target consolidated payout ratio of 30%. Based on this policy and reflecting the revision to the earnings forecast announced in the “Notice Regarding Differences Between Second-Quarter (Interim) Financial Forecasts and Actual Results and Revisions to Full-Year Financial

Forecasts" today (October 14, 2026), the Company determined the amount of interim dividends and revised its forecast for the year-end dividend as described above.

(2) Review of future dividend policy

As described above, the Company has distributed its profits in line with its consolidated results. However, it is currently reviewing this conventional, entirely performance-based dividend policy from the viewpoint of the need to adapt to the changing business environment and to improve capital efficiency (ROIC), as well as to further enhance the stability and predictability of shareholder returns.

Following the review, the Company plans to announce the details of its new dividend policy alongside its next Medium-Term Business Plan in April 2027, when financial results for the fiscal year ending February 2027 will be announced.

3. Review of Shareholder Benefit Program Operation

(1) Reason and policy for reviewing the benefit program

Since its introduction on January 23, 2026, the Company's shareholder benefit program has helped to expand its shareholder base by encouraging many new investors to hold shares. On the other hand, a rapid rise in the number of shareholders is increasing various operational and management costs associated with digital gifts and other benefits.

From the viewpoint of sustainable growth investment, optimized capital efficiency, and fair and efficient return of profits to all shareholders, the Company is reexamining whether the current return method of offering general digital gifts is appropriate, and it is giving concrete consideration to a new benefit program by comprehensively taking into account the program's synergy with the Company Group's business activities, the creation of opportunities for shareholders to use and experience the Company's services, and its sustainability as a program.

(2) Duration of the current benefit program (until the end of August 2027)

In light of the continuous holding period requirement (1 year or longer) announced in the press release dated January 23, 2026, among others, the current shareholder benefit program in which digital gifts are offered will end when digital gifts are awarded to the shareholders stated or recorded in the shareholder register as of the end of August 2027 (limited to those in the shareholder register under the same shareholder number for three consecutive record dates) (the award is scheduled for November 2027).

(3) Timing of the announcement of the new benefit program following the review

The Company will announce the details of the new shareholder benefit program following the review alongside the revised dividend policy as described above in April 2027, when financial results for the fiscal year ending February 2027 will be announced.