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May 8, 2026

To whom it may concern

Company name: JMDC Inc.
Representative: Ryo Noguchi,
President and CEO
(TSE Prime Market, Stock Code: 4483)
Contact: Yuzuru Kubota,
Executive Officer and CFO
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Notice Concerning Dividends of Surplus

JMDC Inc. (the "Company") announces that at the meeting of the Board of Directors held on May 8, 2026, its Board of Directors resolved the distribution of dividends of surplus with a record date of March 31, 2026.

I. Details of dividends

	Resolved	Latest forecast (announced on May 7, 2025)	Dividends for the previous fiscal year (FY ended March 2025)
Record date	March 31, 2026	Same as left	March 31, 2025
Dividends per share	JPY18.00	—	JPY16.00
Total dividends	JPY1,177 million	—	JPY1,045 million
Effective date	June 8, 2026	—	June 6, 2025
Source of dividends	Retained earnings	—	Retained earnings

II. Summary of the Merger

The Company recognizes that returning profits to shareholders is one of its most important management tasks and aims to manage the Company while paying attention to maintaining an appropriate balance between shareholder return and securing financial resources for investment for future growth. The Company, therefore, has decided to pay out dividends as a return of profits to shareholders.

We will continue to consider implementing shareholder return while taking into account the Company's performance in each fiscal year including its financial results and conditions.

At this moment, however, the dividend forecast for the fiscal year ending March 2027 is undetermined. The Company will decide the amount of dividends per share based on the Company's performance in this fiscal year, including its financial results and conditions.