[Translation]

October 2, 2025

To Whom it May Concern

Company Name: I-NET Corp.
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Representative Director and Executive President
(Securities Code: 9600; Tokyo Prime Market)
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Notice regarding Revision of Year-End Dividend Forecast for the Fiscal Year Ending March 2026 (No Dividend) and Abolishment of Shareholder Benefit Program

The Company hereby announces as follows that it passed a resolution at its board of directors meeting held today to revise the year-end dividend forecast for the fiscal year ending March 2026 announced on July 31, 2025, and to not distribute any year-end dividends for the fiscal year ending March 2026, and to abolish the shareholder benefit program the record date which is based on is March 31, 2026 or thereafter, subject to the completion of a tender offer (the "Tender Offer") for the common shares of the Company (the "Company Shares") by OFI・01 Corporation (the "Offeror") as stated in the "Notice concerning Opinion in Favor of the Tender Offer for the Shares of the Company by OFI・01 Corporation and Recommendation to Tender Shares" (the "Opinion Press Release") separately announced today.

1. Revision of Dividend Forecast

(1) Reasons for the revision

The Company resolved at its board of directors meeting held today to express an opinion in favor of the Tender Offer and recommend that the shareholders of the Company tender their shares in the Tender Offer.

The abovementioned resolution by the board of directors of the Company was made on the assumption that (i) the Offeror plans to make the Company a wholly-owned subsidiary of the Offeror through the Tender Offer and the subsequent series of procedures, and (ii) the Company Shares are planned to be delisted. For details, refer to the Opinion Press Release.

The Company's dividend policy has been "to continue a stable payout of dividends while striving to maintain internal reserves to prepare for events such as future funding requirements that may arise." According to the Medium-Term Management Plan of the Company as disclosed on May 9, 2025, in accordance with the policy, the Company determined that "the total return ratio shall be 40% or more and dividends shall be cumulative" and therefore, the Company has determined the amount of dividend for each fiscal year by comprehensively taking into account trends in capital investments and its consolidated performance.

However, if the Company pays dividends with a record date of March 31, 2026, which falls after the payments for the Tender Offer have been settled, the economic outcomes may differ between shareholders that tender their shares in the Tender Offer and those that do not. Therefore, from the perspective of ensuring fairness for all shareholders, the Company resolved at its board of directors meeting held today to revise its year-end dividend forecast for the fiscal year ending March 2026, and to not distribute any year-end dividends for the fiscal year ending March 2026, subject to the completion of the Tender Offer.

(2) Details of the revision

	Annual dividends (yen)		
	Second-quarter end	Year-end	Total
Previously announced forecasts (announced on July 31, 2025)	29.00	29.00	58.00
Revised forecasts		0.00	29.00
Actual dividends paid in the current fiscal year	29.00		
Actual dividends paid in the previous fiscal year (fiscal year ended March 31, 2025)	28.00	28.00	56.00

2. Abolishment of the Shareholder Benefit Program

Based on the same reasons as those stated in 1.(1) above, from the perspective of ensuring fairness between shareholders that tender their shares in the Tender Offer and those that do not, the Company resolved at the board of directors meeting held today to abolish the shareholder benefit program the record date which is based on is March 31, 2026 or thereafter, subject to the completion of the Tender Offer. Accordingly, if the Tender Offer is successfully completed, the Company will abolish its shareholder benefit program after the shareholder benefits have been provided to shareholders based on the record date of September 30, 2025.

End

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.