



Aug 5, 2026

Company Name: INTELLIGENT WAVE INC.
 Stock Code: 4847 (TSE Prime Market)
 Name of Representative: Koji Kawakami
 Chief Executive Officer,
 Representative Director
 Kozo Maruyama,
 Executive Officer, General Manager,
 Business Administration Division
 Direct queries to:

Notice Concerning Dividends of Surplus

Intelligent Wave Inc. (the “Company”) hereby announces that its Board of Directors resolved at a meeting held today to distribute a year-end dividend from surplus with a record date of June 30, 2026. Details are provided below.

This matter will be submitted for approval at the 43rd Annual General Meeting of Shareholders scheduled to be held on September 25, 2026.

1. Details of dividends

	Determined amount	Most recent dividend forecast (announced on August 6, 2025)	Actual results for the previous fiscal year (Fiscal 2025)
Record date	June 30, 2026	June 30, 2026	June 30, 2025
Dividend per share	¥20.00	¥20.00	¥20.00
Total amount of dividends	¥525 million	—	¥525 million
Effective date	September 28, 2026	—	September 25, 2025
Source of dividends	Retained earnings	—	Retained earnings

2. Reasons

The Company positions shareholder returns as an important management issue, and our basic policy is to maintain stable dividends while paying attention to internal reserves to strengthen the management base. We aim for a dividend payout ratio of around 50%.

Based on this basic policy, we plan to pay a year-end dividend of 20 yen per share for the fiscal year ended June 30, 2026. Including the interim dividend of 17 yen per share already paid, the annual dividend for the current fiscal year will be 37 yen per share.

*The dividend forecasts are as follows:

	Dividend per share (Yen)		
Record date	Second quarter-end	Fiscal-year end	Total
Dividend forecasts		¥20.00	¥37.00
Actual results for the current fiscal year	¥17.00		
Actual results for the previous fiscal year (fiscal year ended June 30, 2025)	¥15.00	¥20.00	¥35.00

Inquiries:

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