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.

November 12, 2026

Company name: Techno Smart Corp.
Name of representative: Haruhiro Iida, President
(Securities code: 6246)
Inquiries: Kaname Takahashi,
Director, Head of Administration
(Telephone: +81-6-6253-7200)

Notice Regarding Dividends of Surplus (Interim Dividend)

Techno Smart Corp. (the “Company”) hereby announces that its Board of Directors, at a meeting held today, resolved to pay a dividend from retained earnings (interim dividend for the fiscal year ending March 31, 2027) with a record date of September 30, 2026, as described below.

1. Details of Dividend of Surplus (Interim Dividend)

	Dividend Resolved	Latest Forecast (Announced on May 13, 2026)	Interim Dividend for the Fiscal Year Ended March 31, 2026 (Previous Fiscal Year)
Record Date	September 30, 2026	Same as left	September 30, 2025
Dividend per Share	¥46.00	Same as left	¥44.00
Total Dividend Amount	¥528 million	—	¥503 million
Effective Date	December 3, 2026	—	December 4, 2025
Source of Dividend	Retained earnings	—	Retained earnings

2. Reason for Dividend of Surplus

The Company regards shareholder returns as one of its key management priorities and is committed to enhancing corporate value on a sustainable basis while strengthening its business foundation. As stated in the Company's Fourth Medium-Term Management Plan, the Company aims to maintain a dividend on equity (DOE) ratio of 5% or higher and provide stable and sustainable dividends to shareholders.

With respect to the interim dividend for the current fiscal year, the Company has decided to pay an ordinary dividend of ¥46 per share, in line with the dividend forecast announced in the Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2026 on May 13, 2026.

Reference: Breakdown of Annual Dividend

	Dividend per Share		
Record Date	Second quarter-end	Fiscal year-end	Total
Current Forecast	—	¥46.00	¥92.00
Actual Dividend for the Current Fiscal Year	¥46.00	—	—
Actual Dividend for the Previous Year (FY Ended March 31, 2026)	¥44.00	¥46.00	¥90.00