This is a translation of the original Japanese release. The Japanese text shall prevail in case of any variance between this version and the Japanese text.

Company BEENOS Inc.
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Notice Regarding Dividend of Surplus (No Dividend)

Tokyo, Japan – 19 December 2024 – BEENOS Inc. announced that the Company resolved not to distribute a year-end dividend for the fiscal year ending 30 September 2025, with the record date set as 30 September 2025 as resolved in its Board of Directors meeting held today. This decision is conditional upon the successful completion of the tender offer (hereinafter referred to as "the Tender Offer") by LY Corporation for the Company's issued common shares and stock options.

This resolution aligns with the announcement separately disclosed today, titled "Notice regarding Expression of Opinion in Support of the Planned Commencement of the Tender Offer for the Company Share Certificates by LY Corporation and Recommendation to Tender Shares" (hereinafter referred to as "Company Opinion Statement Press Release").

1. Description of Dividend (No dividend)

	Decided Dividend	Most Recent Dividend Forecast (Announced 7 November 2024)	Last Year's Dividend (FY2024)
Effective Date	30 September 2025	30 September 2025	30 September 2024
Dividend per Share	0.00 JPY	TBD	40.00 JPY
Total Dividend Payment	—	—	514 Million JPY
Effective Date	—	—	20 December 2024
Source	—	—	Retained Earnings

2. Reason

At the Board of Directors meeting held today, the Company resolved to express its opinion in support of the Tender Offer should it commence and to recommend that shareholders tender their shares in the Tender Offer. This resolution was made based on the premise that the Company's shares are expected to be delisted following the Tender Offer and subsequent procedures. For further details, please refer to the "Company Opinion Statement Press Release."

The Company has positioned shareholder returns through dividends as a key management priority, striving to expand its business foundation and strengthen its financial base to ensure stable and long-term dividend payments, unaffected by fluctuations in business performance. However, considering that the Tender Offer price per share is determined based on the premise that no surplus dividend will be distributed as of the record date of 30 September 2025, the Board of Directors resolved at today's meeting not to distribute a year-end dividend for the fiscal year ending 30 September 2025, conditional upon the successful completion of the Tender Offer.

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