November 10, 2025

To Whom It May Concern,

Company name:	Forum Engineering Inc. (Code: 7088, Prime Market of TSE)	
Representative:	Representative Director, President and Chief Executive Officer	Tsutomu Sato
Contact:	Senior Executive Officer	Nobuyuki Chiba Phone: +81-3-3560-5505

Notice Regarding Revision of Dividend Forecast for the Fiscal Year Ending March 31, 2026 (No Dividend)

Forum Engineering Inc. (the "Company") hereby announces that, at a meeting of its Board of Directors held today, it resolved to revise the dividend forecast for the fiscal year ending March 31, 2026, and not to pay either an interim or a year-end dividend for the said fiscal year, as outlined below.

This resolution was made in light of the planned commencement of the tender offer (the "Tender Offer") for the Company's common shares (the "Company Shares") and the First, Second, and Third Series of stock acquisition rights (collectively, the "Stock Acquisition Rights") by KJ003 Corporation (the "Tender Offeror"), as stated in the separate press release titled "Notice Concerning Opinion in Favor of, and Recommendation to Tender in the Tender Offer for the Company's Shares, Etc. by KJ003 Co., Ltd. " (the "Statement of Opinion Press Release") announced separately today.

If the Tender Offer is not successfully completed, the Company will promptly determine and disclose its dividend policy and method accordingly.

1. Reason for the Revision

At the Board of Directors meeting held today, the Company resolved to express its opinion in favor of the Tender Offer, to recommend that the Company's shareholders tender their shares in the Tender Offer, and to leave the decision on whether to tender in the Tender Offer to the discretion of the holders of the the Stock Acquisition Rights.

This resolution is based on the assumption that, following the Tender Offer and subsequent procedures, the Tender Offeror intends to make the Company its wholly owned subsidiary and that the Company's shares will be delisted.

For further details, please refer to the Statement of Opinion Press Release announced separately today.

The Company has maintained a basic policy of shareholder returns based on "stable dividends" and "continuous dividend growth," taking into account medium- to long-term business development.

However, as the purchase price per share under the Tender Offer has been determined on the assumption that no interim dividend (with a record date of September 30, 2025) or year-end dividend (with a record date of March 31, 2026) will be paid, the Company has resolved to revise its dividend forecast and not to pay dividends for the said fiscal year, despite the record date for the interim dividend having already passed as of today.

２．Details of the Revision

(Dividend Forecast for the Fiscal Year Ending March 31, 2026)

	Dividend per Share (Yen)		
Record Date	Interim (2Q-end)	Fiscal Year-End	Annual Total
Previous Forecast (Announced May 14, 2025)	¥31.00	¥31.50	¥62.50
Revised Forecast	¥0.00	¥0.00	¥0.00
Actual Results (FY2026)			
Previous Fiscal Year (FY2025)	¥21.00	¥32.00	¥53.00

End