



February 5, 2026

To whom it may concern:

Company name: Forum Engineering Inc.
(Code:7088, Prime Market of TSE)
Tsutomu SATO
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Notice Regarding the Recognition of Non-Operating Expenses and Revisions to the Full-year Results Forecast

Forum Engineering Inc. (the "Company") announces that at its Board of Directors meeting held today, it has decided on the recognition of non-operating expenses and the revision to the full-year results forecast for the fiscal year ending March 2026, as follows.

1. Recognition of non-operating expenses and their details

The Company expects to record expenses of 624 million yen related to the series of tender offers for its shares announced on November 10, 2025, in the third and fourth quarters of the fiscal year ending March 2026.

2. Revisions to the full-year consolidated results forecast

(1) Revision of the full-year consolidated results forecast for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share (basic)
Previous forecast (A)	Million yen 38,200	Million yen 5,000	Million yen 5,035	Million yen 3,400	Yen 64.68
Revised forecast (B)	37,680	5,000	4,475	2,990	56.27
Change (B - A)	-519	0	-559	-409	
Change (%)	-1.4	0	-11.1	-12.0	

(2) Reason for revisions to the full-year consolidated results forecast

As stated in "Notice Concerning Opinion in Favor of, and Recommendation to Tender in the Tender Offer for the Company's Shares, Etc. by KJ003 Co., Ltd." announced on November 10, 2025, a tender offer for the Company's common shares and share options was made, and was subsequently completed on December 23, 2025. In addition, as stated in "Notice of the Holding of an Extraordinary General Shareholders Meeting Concerning Partial Amendment to the Articles of Incorporation, Issuing of Class Shares by Third-party Allotment, Reduction in Stated Capital and Capital Reserves, Share Consolidation, and Abolition of Provision Concerning Number of Shares Per Unit" announced on January 26, 2026, a tender offer for own shares is planned as part of the transaction. The revision is due to the expectation that, as a result of factoring in the expenses related to this series of tender offers as non-operating expenses, ordinary profit and profit attributable to owners of parent will fall short of forecasts.

(Note) The above forward-looking statements including forecasts are based on information that the Company has obtained to date and certain assumptions that it considers reasonable. The Company does not guarantee that such forecasts will be achieved. Actual results may differ materially, depending on a range of factors.