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November 10, 2026

To Whom It May Concern

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(Code 6794, Tokyo Stock Exchange Prime Market)
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Announcement on Revision to Year-End Dividend Forecast

Foster Electric Company, Limited (hereinafter "the Company") hereby announces that, in light of recent earnings performance, it has revised the year-end dividend forecast for the fiscal year ending March 31, 2027, released along with the "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026" on May 15, 2026, as outlined below.

Revisions to the dividend forecast

1. Details of revisions to year-end dividend

	Dividend per share (yen)		
	End of 2nd quarter	Year-end	Total
Previous forecast (announced May 15, 2026)	55.00	60.00	115.00
Revised forecast		190.00	245.00
Results in the current fiscal year	55.00		
Results in the previous year (ended March 31, 2026)	35.00	45.00	80.00

2. Reasons for the revisions

The Company regards the enhancement of corporate value as a management priority, and its basic policy is to comprehensively increase the benefit of shareholders by allocating profits in a manner that balances growth investments and shareholder returns.

With respect to shareholder returns, the Company's policy for the current fiscal year had been to target the higher of a 50% dividend payout ratio or a 4% DOE. However, in line with the policy of improving capital efficiency through enhanced shareholder returns set out in the Medium-Term Business Plan 2031 announced today, the Company has decided to adopt a 110% dividend payout ratio ahead of schedule. As a result, the Company has raised its year-end dividend forecast to ¥190.00 per share, bringing the annual dividend forecast to ¥245.00 per share.