

Translation

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February 4, 2026

To whom it may concern:

Company name: Br. Holdings Corporation
Name of representative: Takashi Yamane, President
(Securities code: 1726)
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Notice of Revision of Year-End Dividend Forecast (No Dividend)

Br. Holdings Corporation (the "Company") hereby announces that, at the meeting of its Board of Directors held today, it has resolved that subject to the completion of the tender offer (the "Tender Offer") by Yokogawa Bridge Holdings Corp. (the "Offeror") for ordinary shares of the Company (the "Company's Stock") and the stock acquisition rights (the "Stock Acquisition Rights") as described in the "Notice Concerning Opinion in Favor of Tender Offer For Company's Shares, Etc. by Yokogawa Bridge Holdings Corp. and Recommendation to Tender" which was issued separately on the same day (the "Company Opinion Press Release"), the Company will revise dividend forecast for the fiscal year ending March 31, 2026 and issue no year-end dividend for said fiscal year, as follows.

1. Reasons for Revision of Dividend Forecast

At the meeting of its Board of Directors held today, the Company resolved to express an opinion in favor of the Tender Offer and to recommend to the Company shareholders and the holders of the Stock Acquisition Rights that they tender their shares and Stock Acquisition Rights in the Tender Offer. This resolution of the Board of Directors was adopted with the assumption that the Offeror intends to make the Company a wholly-owned subsidiary of the Offeror and plans to delist the Company Shares through the Tender Offer and a series of subsequent procedures (for details, see the Company Opinion Press Release).

The Company regards the return of profits to shareholders as one of its most essential management policies and its basic policy is to issue dividends in a stable and continuous manner. However, if the Company issues dividends with a reference date of March 31, 2026, which is after the commencement date of the settlement of the Tender Offer (scheduled to be on March 30, 2026), such issuance could produce differing economic effects for shareholders that tender their shares in the Tender Offer and shareholders that do not tender their shares in the Tender Offer; thus, with a view to ensuring fairness for all the Company shareholders, it was resolved at the meeting of its Board of Directors held today that subject to the completion of the Tender Offer, the Company will revise its dividend forecast for the fiscal year ending March 31, 2026 and issue no year-end dividend for said fiscal year.

2. Details of Revision

	Annual dividend		
	Second quarter-end	Fiscal year-end	Total
Previous dividend forecasts (announced November 7, 2025)		Yen 8.00	Yen 16.00
Current revised forecasts		Yen 0.00	Yen 8.00
Actual results for the current fiscal year	Yen 8.00		
Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)	Yen 7.50	Yen 7.50	Yen 15.00