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To whom it may concern:

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(Securities code: 7088; TSE Prime Market)

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Notice of Resolutions Concerning Partial Amendment to the Articles of Incorporation, Issuing of Class Shares by Way of Third-party Allotment, Reduction in Stated Capital and Capital Reserves, Share Consolidation, and Abolition of Provision Concerning Number of Shares Per Unit

Forum Engineering Inc. (the “Company”) hereby announces that, as announced in a press release issued on January 26, 2026 titled “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” (the “January 26, 2026 Press Release”), at an extraordinary general shareholders meeting held today (the “Extraordinary General Shareholders Meeting”), proposals were submitted concerning partial amendment to the Articles of Incorporation in connection with the issuance of Class A Shares (the “Amendment to the Articles of Incorporation (Issuance of Class A Shares)”), issuance of Class A Shares by way of third-party allotment, reduction in stated capital and capital reserves, share consolidation, abolition of the provision concerning the number of shares per unit, and a partial amendment to the Articles of Incorporation in connection with the share consolidation (the “Amendment to the Articles of Incorporation (Share Consolidation)”), and all such proposals were approved and adopted as originally proposed, with the details as set forth below.

As a result, subject to the completion of a tender offer for its own shares carried out by the Company (the “Tender Offer for Own Shares”), the Company will implement a share consolidation of the Company’s Stock (the “Share Consolidation”), after which the common shares of the Company (the “Company’s Stock”) will fall under the delisting criteria specified in the Securities Listing Regulations of Tokyo Stock Exchange, Inc. Accordingly, after being designated as a delisted stock from the day on which completion of the Tender Offer for Own Shares is disclosed (scheduled for around early April 2026) until May 12, 2026, the Company’s Stock is expected to be delisted as of May 13, 2026. Please note that, after the delisting, the Company’s Stock cannot be traded on the TSE Prime Market.

I. Proposal 1 (Partial Amendment to the Articles of Incorporation (Issuance of Class A Shares))

The Company obtained approval from shareholders at the Extraordinary General Shareholders Meeting regarding the Amendment to the Articles of Incorporation (Issuance of Class A Shares) as detailed below. Detailed information regarding the amendment is as stated in the January 26, 2026 Press Release.

In addition, as stated in “II. Proposal 2 (Issuance of Shares for Subscription by Way of Third-Party Allotment)” below, the Amendment to the Articles of Incorporation (Issuance of Class A Shares) became effective as of today, since the proposal concerning the Third-Party Allotment Capital Increase (defined in “II. Proposal 2 (Issuance of Shares for Subscription by Way of Third-Party Allotment) below) was approved and adopted as originally proposed at the Extraordinary General Shareholders Meeting.

(1) In anticipation of the issuance of Class A Shares, Article 6 in the current Articles of Incorporation (Total Number of Authorized Shares) has been amended to reduce the total number of authorized common shares and newly add provisions concerning the total number of authorized Class A Shares.



(2) In the current Articles of Incorporation, a new provision concerning the number of shares per unit for Class A Shares has been newly added in Article 8 (Number of Shares Per Unit), and Article 17-2 will be newly established to provide for matters concerning general meetings of class shareholders.

(3) A new Chapter 2-2 has been added as a chapter pertaining to Class A Shares to set out the terms and conditions of class shares.

II. Proposal 2 (Issuance of Shares for Subscription by Way of Third-Party Allotment)

The Company obtained approval from shareholders at the Extraordinary General Shareholders Meeting regarding the issuance of Class A Shares by way of third-party allotment (the “Third-party Allotment Capital Increase”) as detailed below.

Also note that detailed information regarding the Third-party Allotment Capital Increase is as described in the January 26, 2026 Press Release.

(1) Payment date	March 2, 2026
(2) Number of new shares to be issued	1 share of Class A Shares
(3) Issue price	24,504,000,000 yen per share
(4) Capital to be acquired	24,504,000,000 yen
(5) Method of offering or allotment (Scheduled allottee)	All Class A Shares will be allotted to KJ003 Co., Ltd. by way of third-party allotment.
(6) Others	For details regarding the Class A Shares, see “(2) Details of the Amendment to the Articles of Incorporation (Issuance of Class A Shares)” under “III. Amendment to the Articles of Incorporation (Issuance of Class A Shares)” in the January 26, 2026 Press Release.

III. Proposal 3 (Reduction in Stated Capital and Capital Reserves)

The Company obtained approval from shareholders at the Extraordinary General Shareholders Meeting regarding the reduction in stated capital and capital reserves as detailed below.

(1) Amount of stated capital to be reduced

Subject to the amount of stated capital increasing by 12,252,000,000 yen due to the Third-Party Allotment Capital Increase, the amount of stated capital will be reduced by 12,252,000,000 yen to 117,313,650 yen.

(2) Amount of capital reserves to be reduced

Subject to the amount of capital reserves increasing by 12,252,000,000 yen due to the Third-Party Allotment Capital Increase, the amount of capital reserves will be reduced by 12,252,000,000 yen to 129,618,650 yen.

(3) Effective date

March 2, 2026

IV. Proposal 4 (Share Consolidation)

The Company obtained approval from shareholders at the Extraordinary General Shareholders Meeting regarding the Share Consolidation as detailed below. Also note that detailed information regarding the Share Consolidation is as described in the January 26, 2026 Press Release.

(1) Type of shares to be consolidated

Common shares

(2) Ratio of consolidation

The Company’s Stock will be consolidated at a ratio of 9,920,420 shares to 1.



(3) Decrease in the total number of outstanding shares

To be determined

(Note) The Company resolved at the Board of Directors meeting held on January 26, 2026 to cancel all treasury shares it holds as of the day immediately preceding the effective date of the Share Consolidation. As the total number of shares to be canceled is yet to be determined, the decrease in the total number of outstanding shares is also yet to be determined.

(4) Total number of outstanding shares before the effective date

To be determined

(Note) As stated in “(3) Decrease in the total number of outstanding shares” above, as the total number of shares to be canceled is yet to be determined, the total number of outstanding shares before the effective date is also yet to be determined.

(5) Total number of outstanding shares after the effective date

4 shares

(6) Total number of authorized shares on the effective date

16 shares

(7) Method of treatment of fractional shares of less than one share and amount of cash expected to be delivered to shareholders as a result of such treatment

(i) Whether there are plans to implement treatment pursuant to Article 235, Paragraph 1 of the Companies Act, or Article 234, Paragraph 2 of the same act as applied mutatis mutandis in Article 235, Paragraph 2, and the reasons for doing so

Due to the Share Consolidation, the number of shares of the Company’s Stock held by shareholders other than KJ003 Co., Ltd. (the “Third-Party Tender Offeror”) will be a fraction of less than one share.

The method of treatment of fractions of less than one share resulting from the Share Consolidation will be to sell a number of shares equivalent to the total number of shares (if the total number of shares includes fractions of less than one share, such fractions will be rounded down in accordance with Article 235, Paragraph 1 of the Companies Act) (“Shares Equivalent to Fractional Shares”) and the proceeds from the sale will be delivered to shareholders in proportion to the number of fractional shares they hold.

In such sale, the Share Consolidation will be carried out as part of a transaction whose purpose is for the Third-Party Tender Offeror taking the Company private (the “Transaction”), and the Third-Party Tender Offeror becoming the purchaser of the Shares Equivalent to Fractional Shares is consistent with the said purpose, the Company plans to sell the Shares Equivalent to Fractional Shares to the Third-Party Tender Offeror upon obtaining permission from the court, pursuant to Article 234, Paragraph 2 of the Companies Act, applied mutatis mutandis to Article 235, Paragraph 2 of the same act.

Regarding the sale price in this case, if the necessary court permission is obtained as planned, the Company plans to set a price that ensures delivery of an amount of cash equivalent to the amount obtained by multiplying the number of the Company’s Stock held by shareholders by 1,710 yen, which is the same as the tender offer price in the tender offer for the Company’s Stock and share options conducted by the Third-Party Tender Offeror. However, the actual amount to be delivered may differ from the above amount in cases where permission of the court cannot be obtained or where fractional adjustments are required in the calculation.

(ii) Name of the person or entity expected to become the purchaser of the shares connected with the sale

KJ003 Co., Ltd. (the Third-Party Tender Offeror)

(iii) Method of securing funds for the payment of the consideration connected with the sale that the person expected



to become the purchaser of the shares connected with the sale will use, and the reasonableness of that method

The Third-Party Tender Offeror plans to obtain funding related to the acquisition of the Company's Stock equivalent to the total number of fractional shares that arise as a result of the Share Consolidation through an investment from its parent company, KJ003 Group Co., Ltd.

In the procedures for implementing the Transaction, the Company has verified the method the Third-Party Tender Offeror will use to secure the funds by confirming the certificate of capital contribution and certificate of financing attached to the Tender Offer Registration Statement submitted on November 11, 2025 and Amendment Statement to Tender Offer Registration Statement submitted on December 4, 2025. In addition, according to the Third-Party Tender Offeror, no events that could impede the payment of proceeds from the sale of the Company's Stock equivalent to the total number of fractional shares of less than one share arising as a result of the Share Consolidation have occurred, and it is not recognized that there is a possibility that such impediments should occur in the future. Therefore, the Company has determined that the method to secure funds for payment of the price for the sale of the Company's Stock equivalent to the total number of fractional shares of less than one share arising as a result of the Share Consolidation is reasonable.

(iv) Expected timing of the sale and timing of the delivery of proceeds from the same to shareholders

The Company plans to petition the court for permission to sell the Shares Equivalent to Fractional Shares to the Third-Party Tender Offeror pursuant to Article 234, Paragraph 2 of the Companies Act, applied mutatis mutandis to Article 235, Paragraph 2 of the same act, around early June 2026. The Company expects, upon obtaining permission from the court, to sell the Company's Stock in question to the Third-Party Tender Offeror from around late June 2026 to early July 2026, and after subsequently making the necessary preparations to deliver the proceeds obtained from said sale to shareholders, to deliver the proceeds to shareholders around late August 2026.

The Company has determined that, taking into account the time required for the series of procedures pertaining to the sale from the effective date of the Share Consolidation, the Shares Equivalent to Fractional Shares will be sold and the proceeds of the sale will be delivered to shareholders at each of the times set forth above.

V. Proposal 5 (Partial Amendment to the Articles of Incorporation (Share Consolidation))

The Company obtained approval from shareholders at the Extraordinary General Shareholders Meeting regarding the Amendment to the Articles of Incorporation (Share Consolidation) as detailed below. Also note that detailed information regarding the Amendment to the Articles of Incorporation (Share Consolidation) is as described in the January 26, 2026 Press Release.

In addition, the Amendment to the Articles of Incorporation (Share Consolidation) is expected to take effect on May 15, 2026, the effective date of the Share Consolidation.

- (1) If the proposal on the Share Consolidation is approved and adopted as originally proposed at the Extraordinary General Shareholders Meeting and the Share Consolidation takes effect, the total number of authorized shares of the Company's Stock will be reduced to 16 shares in accordance with the provisions of Article 182, Paragraph 2 of the Companies Act. To clarify this point, subject to the Share Consolidation taking effect, Article 6 (Total Number of Authorized Shares and Total Number of Authorized Class Shares) of the Articles of Incorporation will be amended.
- (2) If the proposal on the Share Consolidation is approved and adopted as originally proposed at the Extraordinary General Shareholders Meeting and the Share Consolidation takes effect, the Company's total number of outstanding shares will be four shares, and it will no longer be necessary to specify the number of shares in a share unit. Accordingly, subject to the Share Consolidation taking effect, in order to abolish the provisions concerning the number of shares per unit of the Company's Stock, Article 8 (Number of Shares Per Unit) and Article 9 (Rights in Relation to Shares Less than One Unit) of the Articles of Incorporation will be deleted, and the affected article numbers will be shifted up due to the amendment.



- (3) If the proposal on the Share Consolidation is approved and adopted as originally proposed at the Extraordinary General Shareholders Meeting and the Share Consolidation takes effect, the Company's shares will be delisted, and the Third-Party Tender Offeror will become the Company's sole shareholder. Accordingly, it will no longer be necessary to specify a record date for voting rights at the annual general meetings of shareholders. Accordingly, subject to the Share Consolidation taking effect, Article 13 (Record Date of Annual General Meeting of Shareholders) of the Articles of Incorporation will be deleted, and the affected article numbers will be shifted up due to the amendment.
- (4) If the proposal on the Share Consolidation is approved and adopted as originally proposed at the Extraordinary General Shareholders Meeting and the Share Consolidation takes effect, the Company's shares will be delisted, and the Third-Party Tender Offeror will become the Company's sole shareholder, there will no longer be a need to have provisions concerning systems on the provision of electronic materials for general meetings of shareholders. Accordingly, subject to the Share Consolidation taking effect, Article 15 (Electronic Provision Measure, etc.) of the Articles of Incorporation will be deleted, and the affected article numbers will be shifted up due to the amendment.

VI. Schedule for the share consolidation

(1)	Date of the Extraordinary General Shareholders Meeting	February 25, 2026
(2)	Date to be designated as stock to be delisted	Date that completion of the Tender Offer for Own Shares, which is a condition precedent of the Share Consolidation taking effect, will be disclosed (planned for around early April 2026)
(3)	Final date of trading of the Company's Stock	May 12, 2026 (planned)
(4)	Date of delisting of the Company's Stock	May 13, 2026 (planned)
(5)	Effective date	May 15, 2026 (planned)