



August 8, 2025

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Notice Regarding Revision to Financial Results Forecast (Upward Revision) for the First Half of the Fiscal Year Ending March 31, 2026

Business Engineering Corporation (the “Company”) hereby announces that the financial results forecast for the first half of the fiscal year ending March 31, 2026 (April 1, 2025 to March 31, 2026) announced on May 13, 2025 has been revised as outlined below.

1.Revision to the Financial Results Forecast for the First Half of the Fiscal Year Ending March 31, 2026 (April 1, 2025 - September 30, 2025)

(1) Consolidated Financial Results Forecast

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previously announced forecast (A)	11,000	2,600	2,600	1,900	158.67
Revised forecast (B)	11,800	3,000	3,000	2,200	183.73
Change (B-A)	800	400	400	300	
Change (%)	7.3%	15.4%	15.4%	15.8%	
(Reference) Actual results for the first half of the previous fiscal year (Six months ended September 30, 2024)	10,092	2,417	2,430	1,658	138.46

(2) Non-consolidated Financial Results Forecast

	Net sales	Ordinary profit	Profit	Basic earnings per share
	Million yen	Million yen	Million yen	Yen
Previously announced forecast (A)	10,800	2,400	1,750	146.15
Revised forecast (B)	11,600	2,800	2,050	171.20
Change (B-A)	800	400	300	
Change (%)	7.4%	16.7%	17.1%	
(Reference) Actual results for the first half of the previous fiscal year (Six months ended September 30, 2024)	9,781	2,170	1,479	123.57

(3) Reason for the revision

Regarding the consolidated financial results forecast for the first half of the fiscal year ending March 31, 2026, both net sales and profits are expected to exceed the previous financial results forecast due to the favorable performance in the three months ended June 30, 2025 under robust investments in information technology in the manufacturing industry.

The non-consolidated financial results forecast for the first half of the fiscal year ending March 31, 2026 has also been revised for the same reason.

The full-year financial results forecast for the fiscal year ending March 31, 2026 remains unchanged from the previous forecast, due to the uncertain future caused by trade policies of various countries. If any revisions to the financial results forecasts become necessary in the future, the Company will promptly disclose such revisions.

Note: The earnings forecasts and other forward-looking statements herein are based on the information currently available to the Company and certain assumptions that are deemed reasonable. Actual results, etc. may differ significantly from these forecasts due to a wide range of factors.