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Company name: Business Engineering Corporation
 Representative: Masakazu Haneda, President & CEO
 (Code number: 4828, Tokyo Stock Exchange, Prime Market)
 Contact: Shigeaki Betsunou, Senior Managing Director
 Phone: +81-3-3510-1600

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 |
|---|-----------------------|----------------------|----------------------|---|--------------------------|
| Previously announced forecast (A) | Million yen 11,000 | Million yen 2,600 | Million yen 2,600 | Million yen 1,900 | Yen 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.