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

Business Engineering Corporation (the “Company”) hereby announces that the financial results forecast for the full-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 full-fiscal year ending March 31, 2026 (April 1, 2025 to March 31, 2026)

(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)	22,000	5,200	5,200	3,700	308.99
Revised forecast (B)	24,000	6,000	6,000	4,400	73.49 (367.45)
Change (B-A)	2,000	800	800	700	
Change (%)	9.1%	15.4%	15.4%	18.9%	
(Reference) Actual results for the previous fiscal year (Year ended March 31, 2025)	20,776	4,676	4,679	3,330	278.16

Note: As stated in “Notice Regarding Stock Split and Partial Amendment to the Articles of Incorporation Associated with the Stock Split, Revision to Dividend Forecast (Increase) and Distribution of Surplus (Interim Dividend), and Abolition of Shareholder Benefit System” announced today, the Company plans to conduct a five-for-one stock split of its common shares effective January 1, 2026. To implement the stock split, for “basic earnings per share” in “revised forecast (B),” reflects the value calculated after the split, with the pre-split equivalent value shown below.

(2) Non-consolidated Financial Results Forecast

	Net sales	Ordinary profit	Profit	Basic earnings per share
Previously announced forecast (A)	Million yen 21,600	Million yen 4,700	Million yen 3,300	Yen 275.59
Revised forecast (B)	23,500	5,500	4,000	66.81 (334.05)
Change (B-A)	1,900	800	700	
Change (%)	8.8%	17.0%	21.2%	
(Reference) Actual results for the previous fiscal year (Year ended March 31, 2025)	20,166	4,163	3,085	257.69

Note: As stated in “Notice Regarding Stock Split and Partial Amendment to the Articles of Incorporation Associated with the Stock Split, Revision to Dividend Forecast (Increase) and Distribution of Surplus (Interim Dividend), and Abolition of Shareholder Benefit System” announced today, the Company plans to conduct a five-for-one stock split of its common shares effective January 1, 2026. To implement the stock split, for “basic earnings per share” in “revised forecast (B),” reflects the value calculated after the split, with the pre-split equivalent value shown below.

(3) Reason for the revision

Net sales are expected to exceed the previous forecast due to strong performance in the second quarter (semi-annual period), driven by robust investments in information technology in the manufacturing industry. In terms of profits, gross profit is expected to exceed the plan due to factors such as increased profits resulting from higher sales. Although selling, general and administrative expenses are expected to increase due to enhanced sales promotion activities and new business development, operating profit and ordinary profit are projected to exceed those of the previous financial results forecast. Profit attributable to owners of parent is expected to exceed the previous forecast due to the aforementioned reasons, as well as favorable tax treatment and other factors.

The non-consolidated financial results forecast for the full-fiscal year ending March 31, 2026 has also been revised for the same reasons.

Full-year results are projected to again set new record highs for both sales and profits.

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.