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## **Notice Regarding Introduction of Incentive Plan for Employees (RS Trust) and Determination of Matters Related to Acquisition of Shares in RS Trust**

Business Engineering Corporation (the "Company") hereby announces that, at a Board of Directors meeting held today, it has resolved to introduce an incentive plan (the "Plan"; and the trust created for introducing the Plan is referred to as the "RS Trust") for employees of the Company and its subsidiary Business System Service Corporation (collectively the "Employees") and determined matters related to shares acquired by trustees of the RS Trust, as outlined below.

### **1. Purpose of introduction of the Plan**

The Company will introduce the Plan to improve its benefit program for the Employees; improve employee engagement and retention and increase its corporate value in the medium to long term by developing a sense of belonging, providing a sense of management participation, and increasing their awareness of the Company's business performance and higher stock price; and give an incentive for consistent improvement of corporate value after the delivery of shares by putting a transfer restriction on shares delivered to the Employees until their retirement.

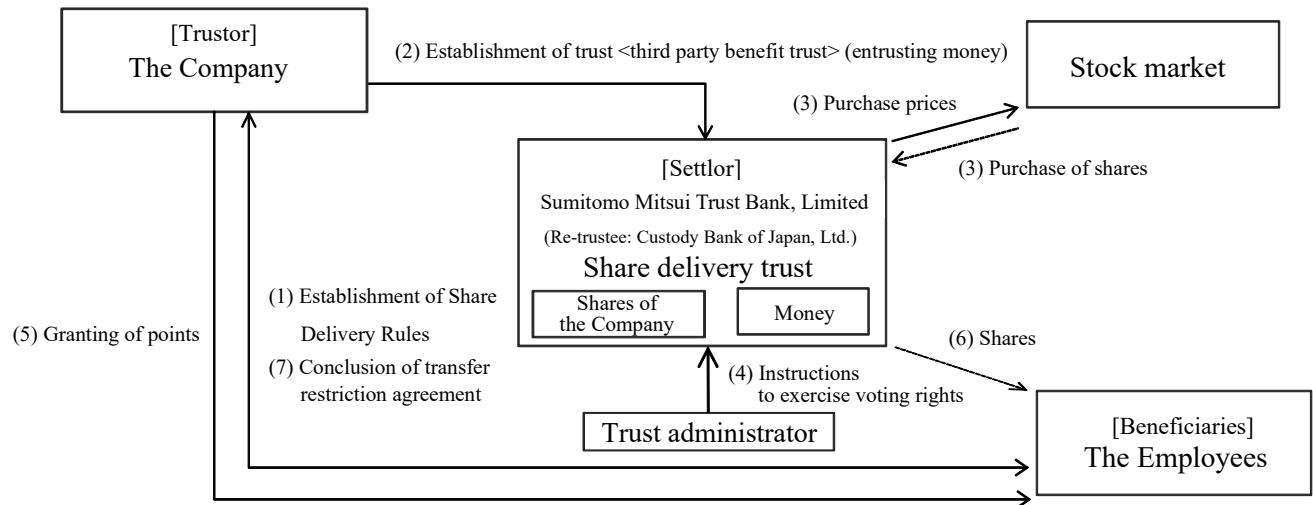
### **2. Overview of the Plan**

The Plan is a stock grant incentive plan whereby the RS Trust established with money contributed by the Company; the RS Trust acquires Company's common shares ("Shares"), and Shares are delivered to the Employees through the RS Trust based on points granted to the Employees fulfilling certain requirements. The points are granted according to the title, etc. of Employees in compliance with the Company's Share Delivery Rules. The number of Shares delivered to Employees will be determined according to points granted to them. Under the transfer restriction agreement between the Company and each Employee, a restriction on transfer will be placed on the Shares delivered until the retirement of the Employee.

As the Company contributes an entire amount of money to the RS Trust for acquiring the Shares, the Employees will not shoulder any burden of the acquisition.

After the Plan is launched, the Employees will be able to enjoy profits from stock price increases. This will encourage the Employees to perform their activities while paying attention to the stock price and thereby increase their incentive to work.

<Overview of structure of the Plan>



- (1) The Company will establish Share Delivery Rules for the Employees.
  - (2) The Company will establish a share delivery trust (third party benefit trust) with the Employees as the beneficiaries (the RS Trust). At that time, the Company will entrust to the Trustee the amount of money equivalent to the amount of funds for the acquisition of Shares.
  - (3) The Trustee will acquire, in a single tranche, the number of the Shares sufficient for the expected future delivery of shares (from the stock market (including off-auction trading)).
  - (4) The Company will appoint a trust administrator (who must be independent of the Company and its officers) who shall be responsible for protecting the interests of the beneficiaries who are covered by the Share Delivery Rules and supervising the Trustee throughout the trust period. The trust administrator will instruct the Trustee to exercise voting rights associated with the Shares held in the RS Trust, and based on these instructions, the Trustee will exercise voting rights throughout the trust period.
  - (5) The Company will grant points to the Employees in accordance with the Share Delivery Rules.
  - (6) The Employees who fulfill the beneficiary requirements set out in the Shares Delivery Rules and the trust agreement that pertains to the RS Trust, as the beneficiaries of the RS Trust, will receive delivery of the Shares from the Trustee corresponding to the points.
  - (7) With respect to the Shares delivered, the Company and an Employee shall conclude a transfer restriction agreement that specifies an effective period of restriction on transfer as being from the date of delivery until the date of retirement.
- Sumitomo Mitsui Trust Bank, Limited, which is the Trustee under the Plan, will delegate (re-entrust) management of the trust property to Custody Bank of Japan, Ltd.

3. About the RS Trust

(1) Name	Share delivery trust for Employees (RS Trust)
(2) Settlor	The Company
(3) Settlor	Sumitomo Mitsui Trust Bank, Limited (Re-trustee: Custody Bank of Japan, Ltd.)
(4) Beneficiaries	Employees who fulfill the beneficiary requirements
(5) Trust administrator	Plan to select a third party that is independent of the Company and its officers
(6) Exercise of voting rights	Based on instructions from the trust administrator, the voting rights of the Shares held in the trust will be exercised by the Trustee throughout the period of the trust.
(7) Type of trust	Trust of money other than "money trust" (third party benefit trust)
(8) Date of trust agreement	December 9, 2025
(9) Date of entrustment of monies	December 9, 2025
(10) Date of trust termination	June 30, 2028 (scheduled)

4. Matters regarding acquisition of Shares by trustee of the RS Trust

(1) Class of shares to be acquired	Common shares of Company
(2) Amount of funds Company entrusts for acquisition of Shares	360,000,000 yen
(3) Total number of shares to be acquired (*)	100,000 shares (maximum)
(4) Method of acquisition of Shares	Acquisition from the stock market (including off-auction trading)
(5) Term of acquisition of Shares	From December 9, 2025 to January 30, 2026 (scheduled)

\* The Company will split its Shares at a rate of 5-for-1 considering January 1, 2026 the effective date. After the effective date, the total number of Shares to be acquired will be 500,000 shares (maximum).