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August 10, 2026

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 Determination on Matters Related to Acquisition of Shares under Stock Remuneration Program for Directors

Business Engineering Corporation (the "Company") resolved, at a Board of Directors meeting held on March 27, 2026, to continue the stock remuneration program (hereinafter referred to as the "Program"; the trust established for the purpose of introducing the Program is hereinafter referred to as the "Trust") for the Company's Directors (excluding Outside Directors and Directors who are Audit & Supervisory Committee Members; the same applies hereinafter). The Company hereby announces that, at a Board of Directors meeting held today, it has resolved to make an additional trust contribution to provide funds for the trustee of the Trust to acquire additional shares of the Company, as outlined below.

For an overview of the Program, please refer to the "Notice Regarding Introduction of Stock Remuneration Program for Directors" dated May 12, 2023.

1. Overview of the Trust

(1) Name	Share delivery trust for Directors
(2) Settlor	The Company
(3) Trustee	Sumitomo Mitsui Trust Bank, Limited (Re-trustee: Custody Bank of Japan, Ltd.)
(4) Beneficiaries	Directors who fulfill the beneficiary requirements
(5) Trust administrator	A third party that is independent of the Company and its officers
(6) Exercise of voting rights	Throughout the period of the trust, the voting rights attached to the Company's shares held in the Trust will not be exercised.
(7) Type of trust	Trust of money other than "money trust" (third party benefit trust)
(8) Date of trust agreement	August 16, 2023
(9) Date of additional contribution of funds	August 19, 2026 (scheduled)
(10) Date of trust termination (after continuation)	August 31, 2029 (scheduled)

2. Matters related to additional acquisition of the Company's shares by trustee of the Trust

(1) Class of shares to be acquired	Common shares
(2) Total amount of share acquisition costs	121,000,000 yen (maximum)
(3) Total number of shares to be acquired	100,000 shares (maximum)
(4) Method of acquisition of shares	Acquisition through trading on the stock exchange market (including off-auction trading)
(5) Term of acquisition of shares	From August 19, 2026 to September 4, 2026 (scheduled)