2Q Fiscal Year 2026 (Interim Period) Financial Results Briefing Materials

November 11, 2026

Business Engineering Corporation

Securities Code: 4828　TSE Prime

B-EN-G

Business Engineering for Growth

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Note: Fiscal Year 2026 or FY2026 represents the fiscal year ending March 31, 2027.

Agenda

1. Summary of FY2026 2Q and First Half Financial Results
2. AI Strategy: AI Powering a Stronger B-EN-G
3. Earnings Forecast for FY2026
4. Data Book
5. Guide to IR Reference Materials

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1. Summary of FY2026 2Q and First Half Financial Results

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Executive Summary of FY2026 2Q Financial Results

FY26 2Q Business Environment

Corporate earnings remained at high levels, and business sentiment improved to an even more favorable level, with the economy continuing on a moderate recovery path. DX demand in the manufacturing industries remains strong, and strategic digital investment has continued at a steady pace.

FY26 2Q Financial Results

- **Achieved the first-half plan and record highs across all indicators**
  - **All overseas subsidiaries consolidated from 1Q**
  - **Solutions Business: Steady sales recovery, with higher sales and profits**
  - **License sales: Record 1H, driving 1H profit growth**
  - **Net profit: Increased, absorbing the non-recurrence of the prior year's gain on sales of strategic shareholdings**
- **Interim dividend of ¥21.0 per share (+¥5.4 YoY)**
- **No revisions to full-year forecasts; progressing steadily toward achieving the plan**

◆ 1H Results

(million yen)

Net sales	Operating profit	Net profit
13,492	3,782	2,539
YoY +9.9%	YoY +12.2%	YoY +2.0%
4 consecutive periods of record highs	9 consecutive periods of record highs	

* Impact of consolidation scope changes (million yen): Net sales +630, operating profit +170, net profit +119

◆Full-Year Earnings Forecast (unchanged)

Net sales	Operating profit	Net profit
26,800	6,900	4,600
YoY +9.6%	YoY +7.6%	YoY -5.9%

* Impact of consolidation scope changes (million yen): Net sales +1,200, operating profit +200, net profit +150

Solutions Business: ERP/core systems × Extended solutions

- Sales recovered steadily from the transitional period between projects, achieving the first-half plan. Strengthened proposal activities kept orders firm, with the order backlog at a high level heading into 3Q.
- Project profitability remained strong, achieving a high profit margin.

Products Business: Proprietary software packages centered on mcframe

- License sales performed strongly, backed by market leadership and robust adoption demand, and overseas subsidiaries also performed steadily, achieving the first-half plan.
- Growth in first-half license sales drove first-half profit growth.

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Summary of Consolidated Income Statement

1H net sales and profits both grew, with all indicators achieving record highs and the plan achieved. Profit growth from higher license sales and the expanded scope of consolidation absorbed the non-recurrence of the prior year's 1Q extraordinary gains, lifting net profit as well.

(million yen)	FY26 2Q	FY25 2Q		FY26 1H	FY25 1H		FY26 1H	
		Actual	Change %		Actual	Change %	Forecast	Achievement
Net sales	6,710	6,241	+7.5%	13,492	12,280	+9.9%	13,200	102.2%
Gross profit	3,308	2,778	+19.1%	6,704	5,619	+19.3%	6,400	104.8%
Gross profit margin	49.3%	44.5%		49.7%	45.8%		48.5%	
Operating profit	1,872	1,642	+14.0%	3,782	3,370	+12.2%	3,450	109.6%
Operating profit margin	27.9%	26.3%		28.0%	27.4%		26.1%	
Ordinary profit	1,888	1,641	+15.0%	3,809	3,392	+12.3%	3,450	110.4%
Ordinary profit margin	28.1%	26.3%		28.2%	27.6%		26.1%	
Net profit	1,265	1,118	+13.1%	2,539	2,489	+2.0%	2,300	110.4%
Net profit margin	18.9%	17.9%		18.8%	20.3%		17.4%	
Orders received	6,315	5,844	+8.1%	13,529	12,008	+12.7%	13,500	100.2%

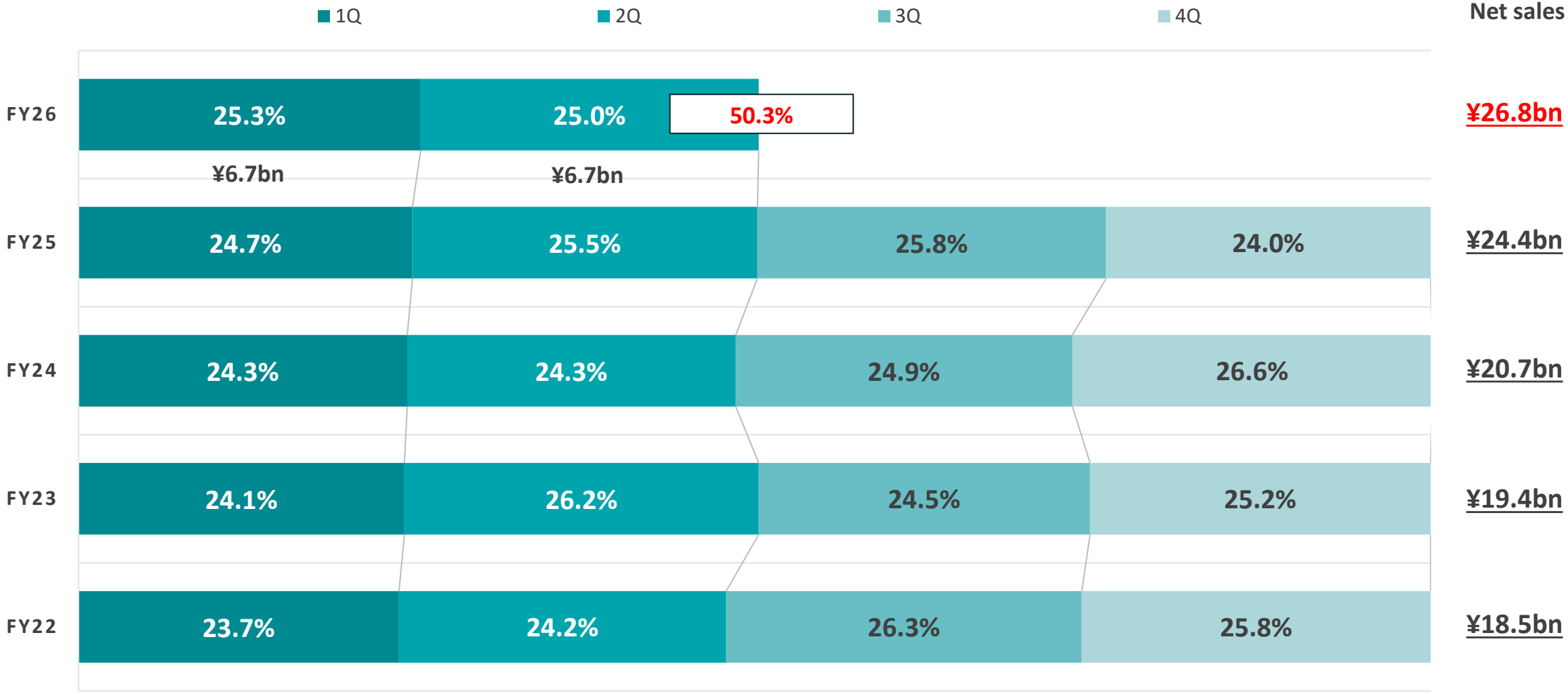
* From FY26 all five previously non-consolidated overseas subsidiaries are consolidated.
The impact of the consolidation scope change (million yen) is shown in the table to the right.

	FY26 2Q	FY26 1H	FY26 1H forecast
Net sales	+337	+630	+600
Operating profit	+120	+170	+80
Net profit	+85	+119	+60

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Progress Against Full-Year Sales Forecast

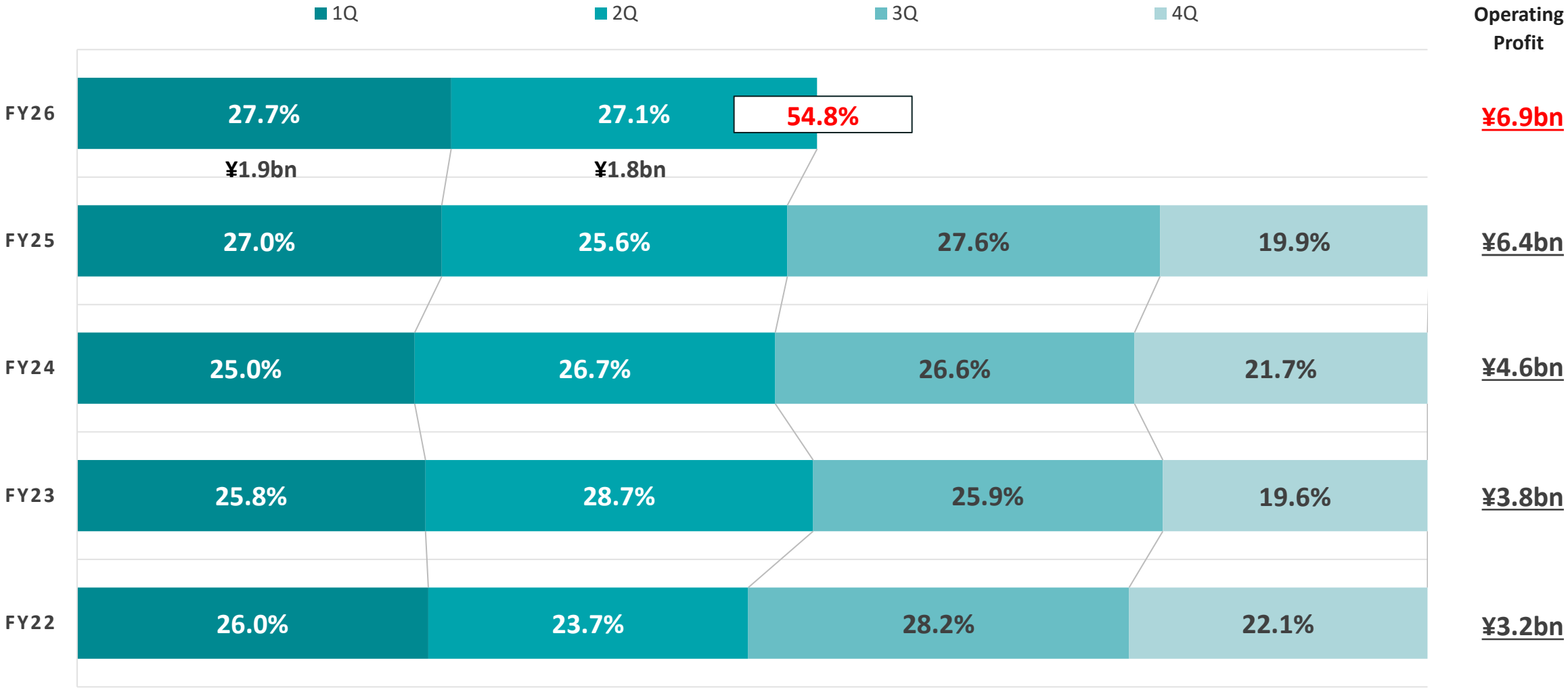
All businesses achieved 1H plans, progressing broadly in line with the plan.
On track toward achieving the full-year targets.



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Progress Against Full-Year Operating Profit Forecast

License sales growth in the Products Business drove profit growth, resulting in strong first-half progress.
On track toward achieving the full-year targets.

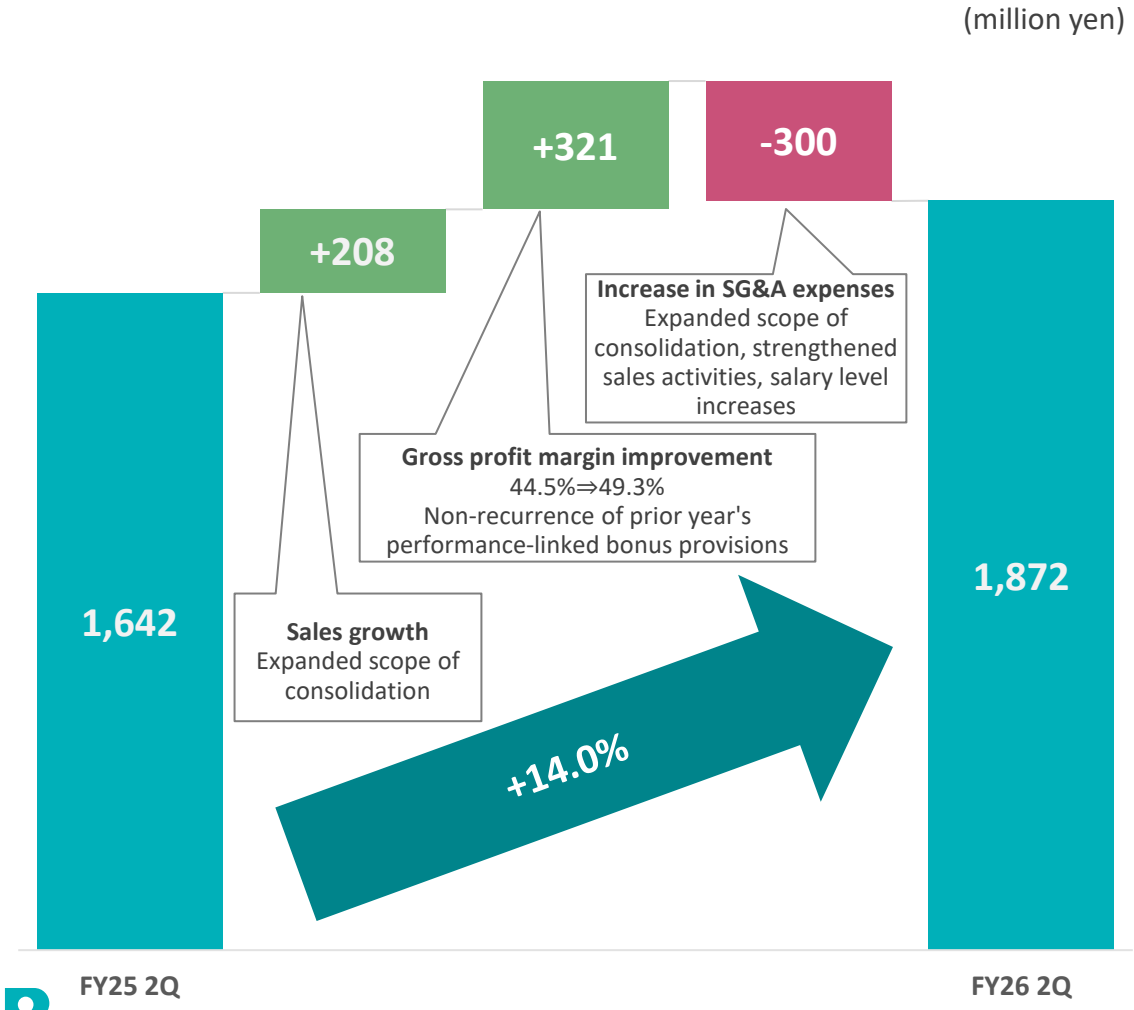


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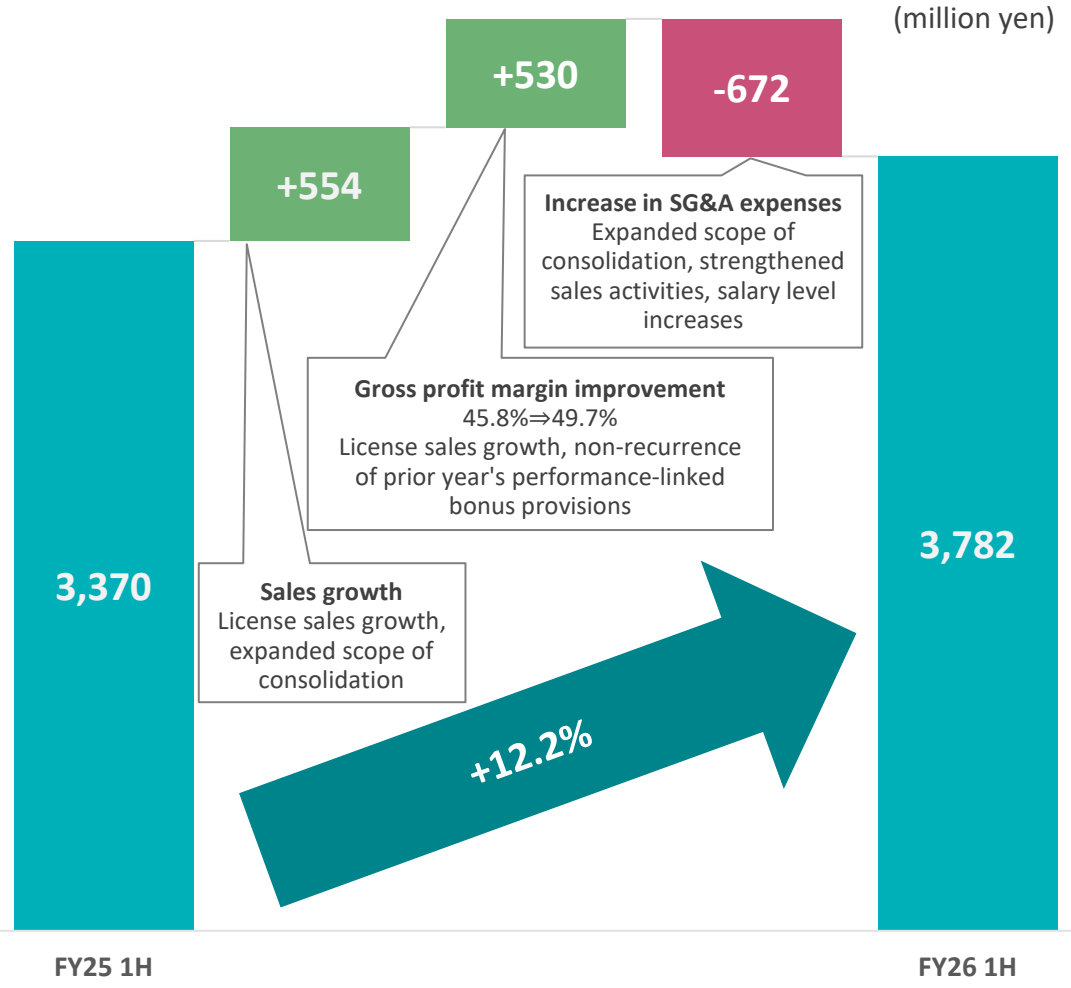
Analysis of Changes in Operating Profit (YoY)

License sales growth drove first-half profit growth. Together with the profit contribution from the expanded scope of consolidation, this absorbed the increase in SG&A expenses from higher salary levels and other factors.

2Q comparison



1H comparison



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Sales & Operating Profit by Segment

The Solutions Business recovered to exceed the prior year's high level. The Products Business expanded sales on the broader scope of consolidation and the pull-forward of license sales into 1H. All businesses posted higher sales and profits in both 2Q and 1H, achieving the 1H plan.

Net sales

(million yen)	FY26 2Q	FY25 2Q		FY26 1H	FY25 1H		FY26 1H	
		Actual	Change %		Actual	Change %	Forecast	Achievement
Solutions	4,025	3,885	+3.6%	7,961	7,876	+1.1%	7,900	100.8%
Products	2,545	2,263	+12.4%	5,284	4,217	+25.3%	5,100	103.6%
System Support	139	92	+51.3%	245	187	+31.2%	200	122.9%
Total	6,710	6,241	+7.5%	13,492	12,280	+9.9%	13,200	102.2%
mcframe license	1,779	1,714	+3.8%	3,819	3,136	+21.8%	3,400	112.3%

Operating profit

(million yen)	FY26 2Q	FY25 2Q		FY26 1H	FY25 1H		FY26 1H	
		Actual	Change %		Actual	Change %	Forecast	Achievement
Solutions	1,262	1,127	+12.0%	2,428	2,422	+0.2%	-	-
Products	938	903	+3.9%	2,098	1,661	+26.3%	-	-
System Support	117	106	+10.1%	249	245	+1.5%	-	-
Eliminations & corporate	(447)	(495)	-	(993)	(959)	-	-	-
Total	1,872	1,642	+14.0%	3,782	3,370	+12.2%	3,450	109.6%

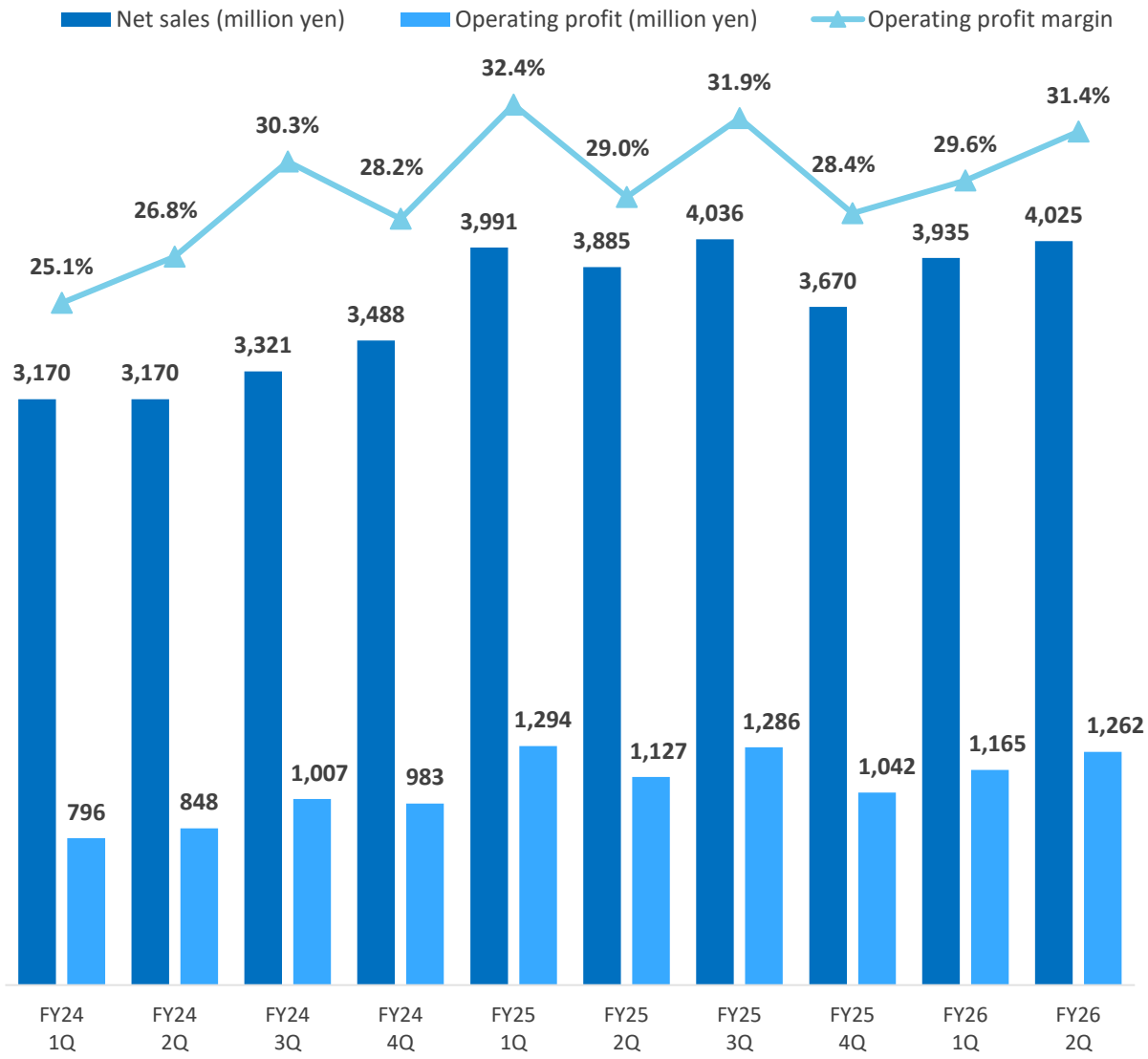
* From FY26, all five previously non-consolidated overseas subsidiaries are consolidated and included in the Products Business. The impact of the consolidation scope change (million yen) is shown in the table to the right.

	FY26 2Q	FY26 1H	FY26 1H forecast
Net sales: Products, Total	+337	+630	+600
Net sales: mcframe license	+108	+218	+80
Operating profit: Products	+120	+170	-
Operating profit: Total	+120	+170	+80

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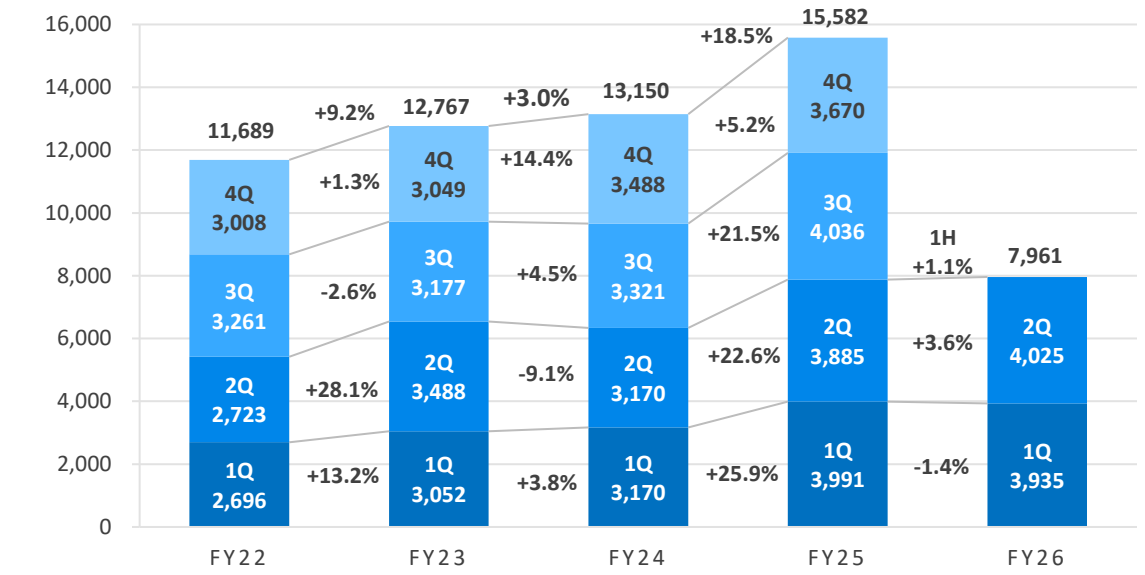
Segment Information: Solutions Business

< Net sales and Operating profit >



- Sales in the previous fiscal year were at a high level, driven by the execution of several large projects. After a 4Q transitional period between projects, new project wins brought a recovery in 1H sales. Order backlog remains at a high level heading into 3Q (¥4,722 million).
- Operating profit margin stayed at a high level, as high-quality project execution absorbed stepped-up investment in future growth and higher personnel costs.
- Advancing initiatives that leverage our manufacturing domain expertise and deliver AI solutions, strengthening our foundation for continued growth.

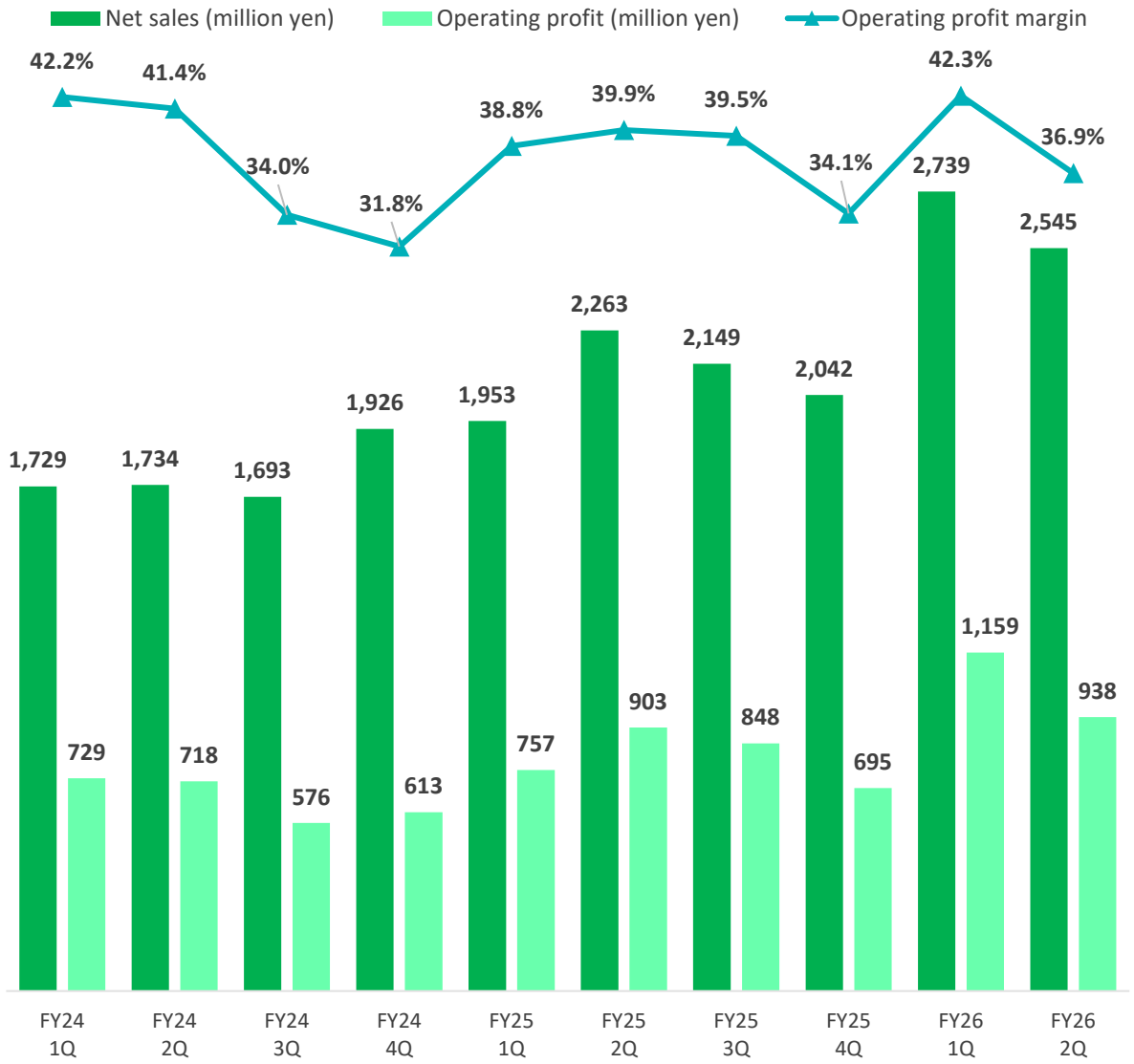
＜Net sales＞



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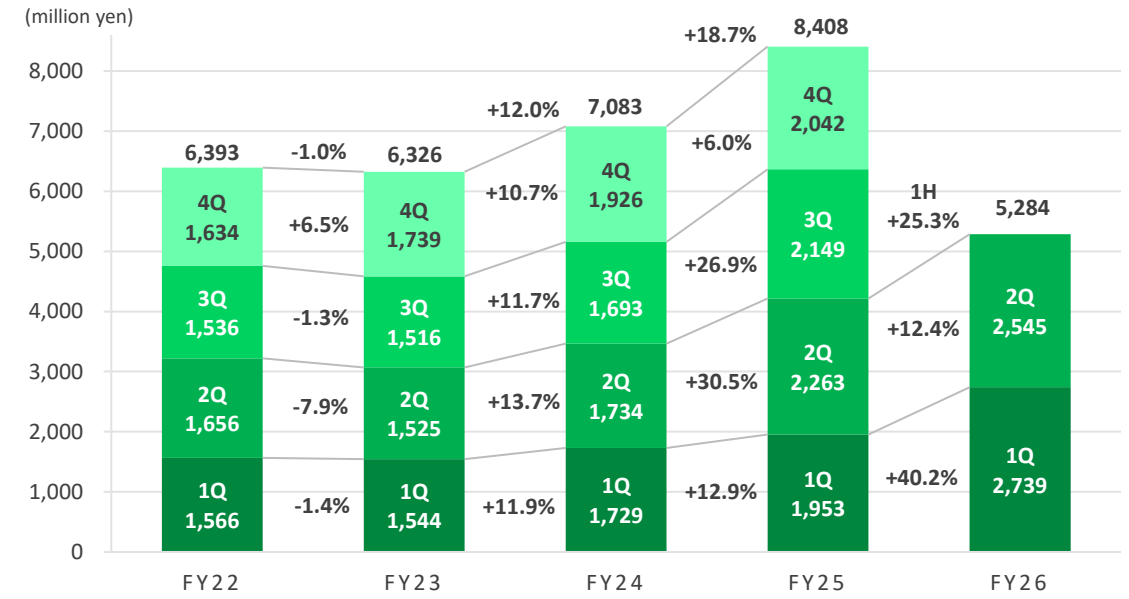
Segment Information: Products Business

< Net sales and Operating profit >



- Supported by strategic partnerships and favorable customer relationships, maintained strong 1H license sales, helped in part by some sales being brought forward. With an added contribution from the expanded scope of consolidation, 1H sales achieved high growth.
- 2Q operating profit margin declined from 1Q due to a lower share of license sales, but 1H margin remained high at 39.7%.
- Accelerating partner rollout of SaaS offering, mcframe X, which is attracting strong inquiries, together with AI development across our products, strengthening our foundation for continued growth.

＜Net sales＞

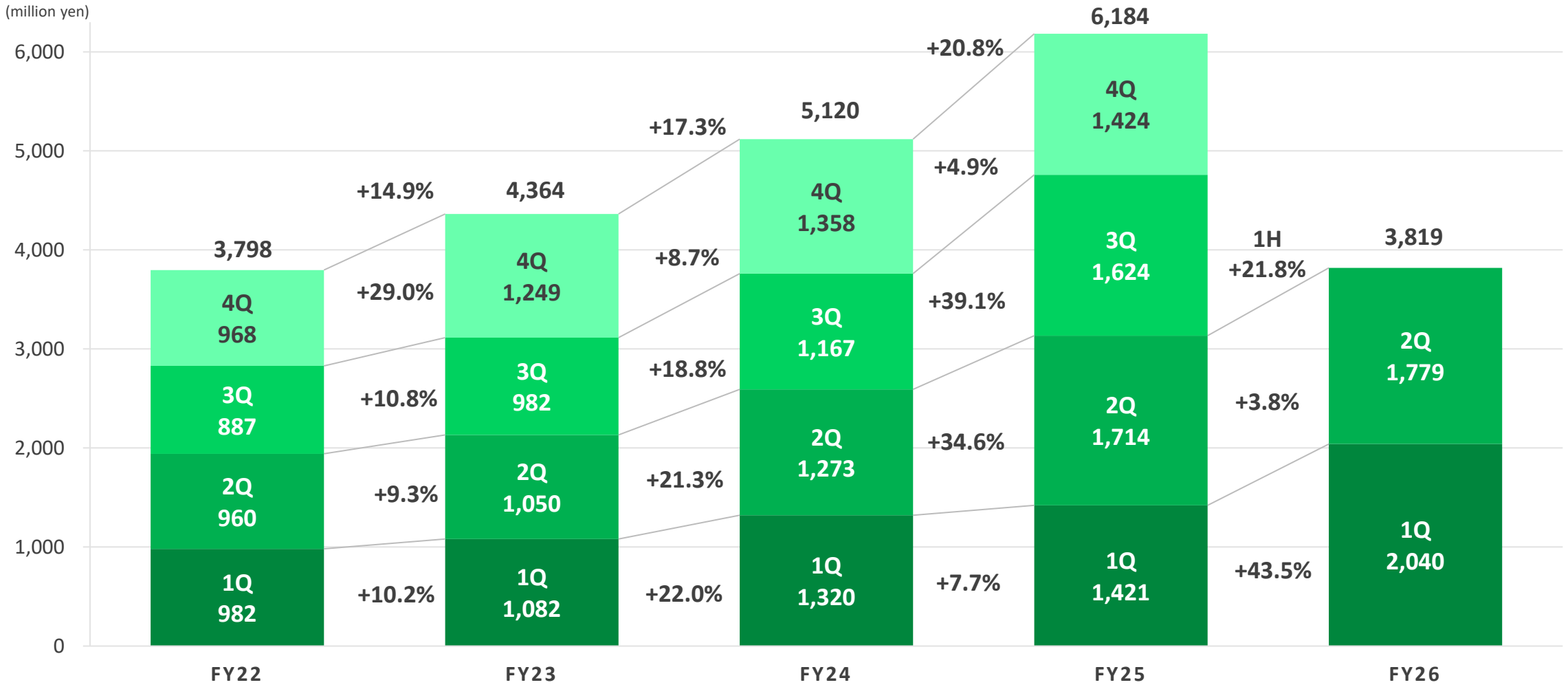


* The impact of the consolidation scope change on FY26 results (million yen): 1Q net sales +293, 1Q operating profit +50, 2Q net sales +337, 2Q operating profit +120.

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mcframe License Sales

Leveraging mcframe's competitive strength in supply chain management,
1H growth exceeded 21%, delivering consecutive record highs.



* The impact of the consolidation scope change on FY26 results: 1Q +¥110 million, 2Q +¥108 million.

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Summary of Consolidated Balance Sheet

Balancing growth investment with capital efficiency. Intangible assets increased on investment to strengthen product capabilities. While stepping up investment to accelerate new businesses, investments and other assets decreased from the prior fiscal year-end due to reclassifications associated with the consolidation of overseas subsidiaries.

(million yen)	FY26 1H	FY25 1H		FY25	
		Actual	Change %	Actual	Change %
Current assets	20,090	16,913	+18.8%	17,219	+16.7%
Cash and deposits	14,448	11,234	+28.6%	12,141	+19.0%
Notes and accounts receivable, and contract assets	4,631	4,934	-6.1%	4,416	+4.9%
Non-current assets	4,387	3,890	+12.8%	4,306	+1.9%
Intangible assets	2,244	2,035	+10.3%	2,120	+5.9%
Investments and other assets	1,903	1,674	+13.7%	2,012	-5.4%
Total assets	24,477	20,803	+17.7%	21,526	+13.7%
Current liabilities	6,330	5,759	+9.9%	5,396	+17.3%
Non-current liabilities	100	47	+112.6%	58	+73.3%
Net assets	18,046	14,997	+20.3%	16,071	+12.3%
Equity ratio	73.0%	72.1%	+0.9pt	74.7%	-1.7pt

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Summary of Consolidated Cash Flows

Making effective use of operating cash flow generated to allocate management resources to both growth investment and shareholder returns. Strengthening product development investment and advancing strategic investment in new businesses to accelerate growth, while continuing to enhance shareholder returns.

(million yen)	FY26 1H	FY25 1H	Change
Cash flows from operating activities	3,611	2,841	+769
Cash flows from investing activities	(758)	(171)	(587)
Cash flows from financing activities	(1,756)	(798)	(957)
Effect of exchange rate changes on cash and cash equivalents	10	16	(5)
Net increase (decrease) in cash and cash equivalents	1,106	1,887	(781)
Cash and cash equivalents at beginning of period	12,141	9,347	+2,794
Increase in cash and cash equivalents resulting from new consolidation	1,200	-	+1,200
Cash and cash equivalents at end of period	14,448	11,234	+3,213

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Partially updated from the May 12, 2026 disclosure

2. AI Strategy: AI Powering a Stronger B-EN-G

* For the full AI strategy, please refer to the Investors Guide.
https://www.b-en-g.co.jp/en/ir/materials/investorsguide.html

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Product Evolution (Adopting AI) | The mcframe Evolution Story

Updated

Building on 30 years of accumulated business expertise, ERP evolves through the data platform stage into the operational foundation for manufacturing in the AI era.

Phase 1 | To date ～FY2025

Process ERP

ERP centered on business processes. 30 years of proven track record as the foundation supporting "record and control."

- Cumulative track record across 1,131 companies and 17 countries
- Industry-specific domain knowledge embedded in the product
- Extremely low churn rate and long-term lifecycle

Phase 2 | Going forward FY2026～

Data Platform

Evolving into a foundation that integrates manufacturing data. Structuring operational data into a form ready for AI utilization.

- Data integration across the entire supply chain
- Data standardization as a business model
- Available in both on-premise and SaaS forms

Phase 3 | Future FY2028～

AI Driven Manufacturing

Through integration with AI agents, business processes × AI = the operational foundation for an automated manufacturing industry.

- Operational automation via Master / Unit Agents
- Irreplaceable value from business expertise × AI
- An operational foundation that “takes on accountability”

The first version of "mcframe Alchemist," an AI platform specialized for manufacturing, is scheduled for release in February 2027.

30 years of business expertise × AI

– mcframe is evolving into the digital platform for manufacturing in the AI era –

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mcframe Alchemist | AI Platform Specialized for Manufacturing

New

An AI foundation that turns manufacturing data and knowledge into AI agents, completing everything from analysis to execution

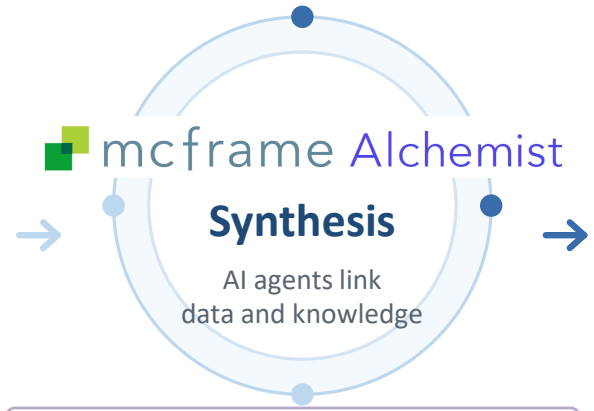
Company-specific AI agents leverage actual core-system data and business logic to autonomously support operations

Core system data
Inventory, orders, costs, quality

Files and documents
Procedures, design documents, meeting minutes …

External data
Market price information, business partners' financial information, weather information …

Human knowledge
Experts' judgment criteria and operational know-how



- Virtual centralized management of distributed data
- Creation of company-specific AI agents
- Chat-based data search and inquiries

<OUTPUT> Value created on the factory floor

Turning tacit knowledge into an asset
Captures judgment know-how that once depended on individuals within the agent, converting it into an organizational asset

Freedom from time constraints
Quickly analyzes situations from diverse data, freeing up time for the next action

Understanding what the data "means"
The agent explains not only results but also the causes behind them, avoiding black-box outcomes

Executing the next move
Goes beyond suggestions to support execution end-to-end through approval workflows

Strengths of mcframe Alchemist

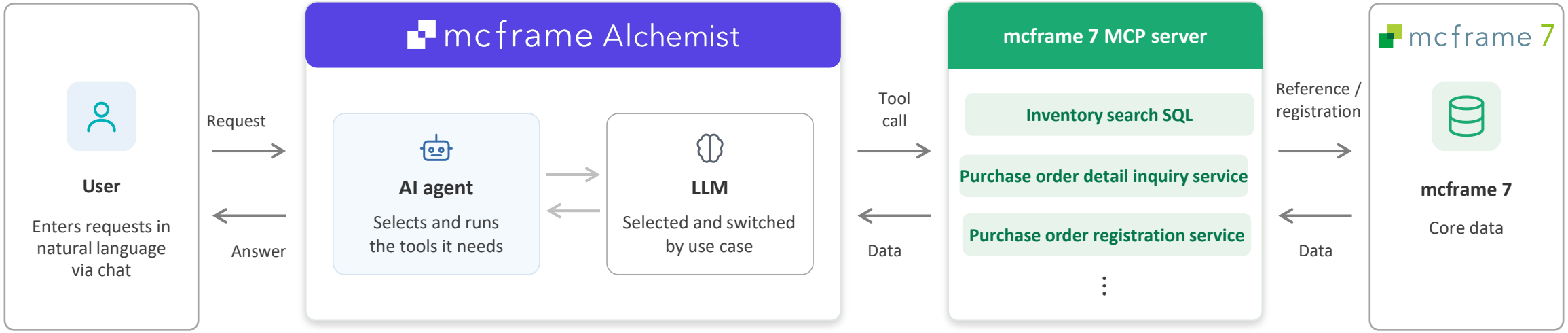
1. Autonomous support by AI agents for complex production planning, cost accounting, inventory management and more — possible only because B-EN-G knows ERP structures inside out
2. Deployed directly in the client's environment and usable securely in a closed environment, protecting each company's most critical confidential information such as proprietary know-how
3. Communicate with an AI analyst in natural language for intuitive, rapid data search and analysis

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Autonomous Business Process Support Enabled by mcframe 7 × Alchemist

New

AI directly leverages the company's actual core data and business logic, rather than inferring from general knowledge



Seamless data integration

Calls inquiry services via MCP, enabling use of the core data accumulated in mcframe 7

Answers based on core data

Retrieves actual data rather than inferring, presenting analysis results accurate enough for front-line decisions

End-to-end from analysis to execution

Goes beyond "looking up": the agent supports through to execution, with approvals in between

* Automatic registration to mcframe 7 (update-type integration) will be supported progressively

Solid client base: Aiming to expand mcframe Alchemist through cross-selling to existing mcframe 7 users

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No change from the May 12, 2026 disclosure

3. Earnings Forecast for FY2026

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Executive Summary of FY2026 Earnings Forecast

Business environment partially revised from the May 12, 2026 disclosure

FY26 Business Environment

While the Middle East situation is a downward pressure factor, the economy is expected to continue growing moderately, and manufacturers' strategic appetite for digital investment is expected to remain strong.

FY26 Consolidated Earnings Forecast

- **Advancing growth strategy through BE 2030**
  - Consolidating all five previously non-consolidated overseas subsidiaries from FY26
    Continued sales growth and expansion of consolidation scope expected to drive topline increase
  - Operating profit expected to increase, driven by sales growth
  - Net profit forecast to decline due to the non-recurrence of one-time tax benefits in previous year, while dividends will be maintained under the progressive dividend policy
  - ROE expected to decline due to lower net profit and increased net assets
- **Continuing to expand growth investments, including product development**

(million yen)

Net sales	Operating profit	Net profit
26,800	6,900	4,600
YoY +9.6%	YoY +7.6%	YoY -5.9%
5 consecutive years of record highs	11 consecutive years of record highs	

ROE	Annual dividend	Dividend payout ratio
26.3%	¥42.0/share	54.5%
YoY -6.9pt	YoY +¥0.4	YoY +3.6pt

* Impact of consolidation scope changes on full-year forecast (million yen): Sales +1,200, operating profit +200, net profit +150

Solutions Business: ERP/core systems × Extended solutions

- Strengthening strategic proposal activities tailored to client needs, expecting higher sales year-on-year on the back of long-term relationships of trust with clients.
- Expanding solution development and delivery capabilities, advancing new business development.

Products Business: Proprietary software packages centered on mcframe

- Continuing to expand and strengthen sales partnerships, expecting continued license sales growth and higher sales year-on-year through expansion of consolidation scope.
- Driving market expansion through enhanced product value and a dual on-premise / SaaS approach.

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Full-Year Earnings Forecast

No change from the May 12, 2026 disclosure

Looking toward FY30, aiming for record-high sales and operating profit. Consolidation scope expands from FY26.

(million yen)	FY26 Forecast	FY25 Actual	Difference (Change %)
Net sales	26,800	24,442	+2,357 (+9.6%)
Gross profit	12,900	11,156	+1,743
Gross profit margin	48.1%	45.6%	(+15.6%)
Operating profit	6,900	6,411	+488
Operating profit margin	25.7%	26.2%	(+7.6%)
Ordinary profit	6,900	6,435	+464
Ordinary profit margin	25.7%	26.3%	(+7.2%)
Net profit	4,600	4,890	-290
Net profit margin	17.2%	20.0%	(-5.9%)
Orders received	27,000	24,585	+2,414 (+9.8%)
Dividend (Non-consolidated)	¥42.0	¥41.6	+¥0.4
ROE	26.3%	33.2%	-6.9pt

※ From FY26, all five previously non-consolidated overseas subsidiaries are consolidated.
The impact on FY26 full-year forecasts from this change in the scope of consolidation (million yen): Net sales +1,200, operating profit +200, net profit +150.

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Segment & mcframe License Sales Forecasts (Full Year)

No change from the May 12, 2026 disclosure

Solutions: Targeting year-on-year sales growth, supported by long-term client relationships and problem-solving expertise.
Products: Targeting year-on-year sales growth through license sales expansion and broader scope of consolidation.

(million yen)	FY26 Forecast	FY25 Actual	Difference (Change %)
Solutions	16,000	15,582	+417 (+2.7%)
Products	10,300	8,408	+1,891 (+22.5%)
System Support	500	451	+48 (+10.7%)
Total	26,800	24,442	+2,357 (+9.6%)
mcframe license	7,000	6,184	+815 (+13.2%)

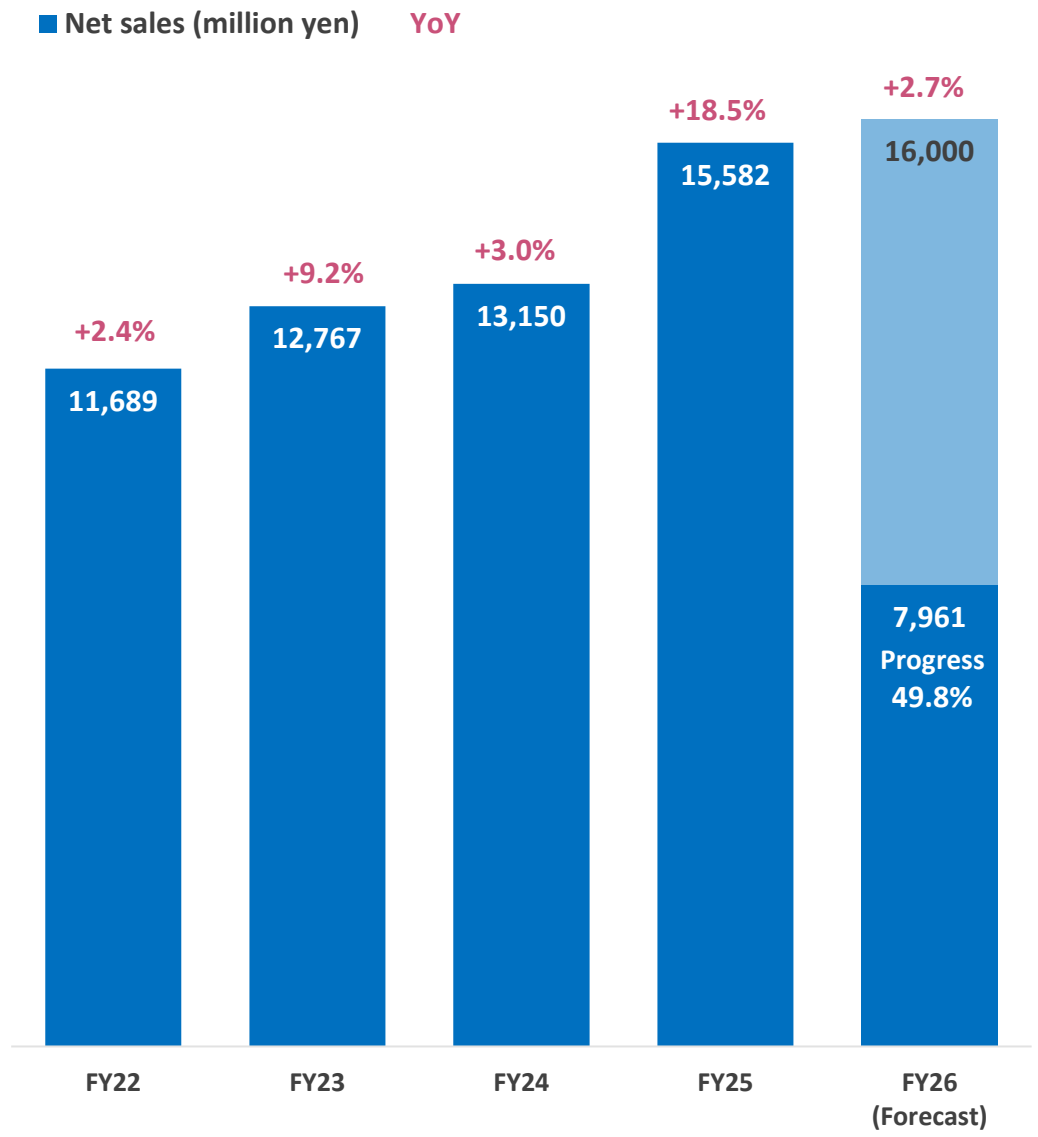
※ From FY26, all five previously non-consolidated overseas subsidiaries are consolidated and included in the Products Business.
The impact on FY26 full-year forecasts from this change (million yen): Products +1,200, mcframe license +200.

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Solutions Business Forecast

No change from the May 12, 2026 disclosure

< Net sales >



FY26 Business Environment Outlook

- Backed by an outstanding client base centered on major Japanese enterprises and long-standing relationships of trust, we expect sales to exceed the previous fiscal year.
- We will also systematically strengthen initiatives for future growth, targeting stable sales growth aligned with our resource capacity.

FY26 Initiatives

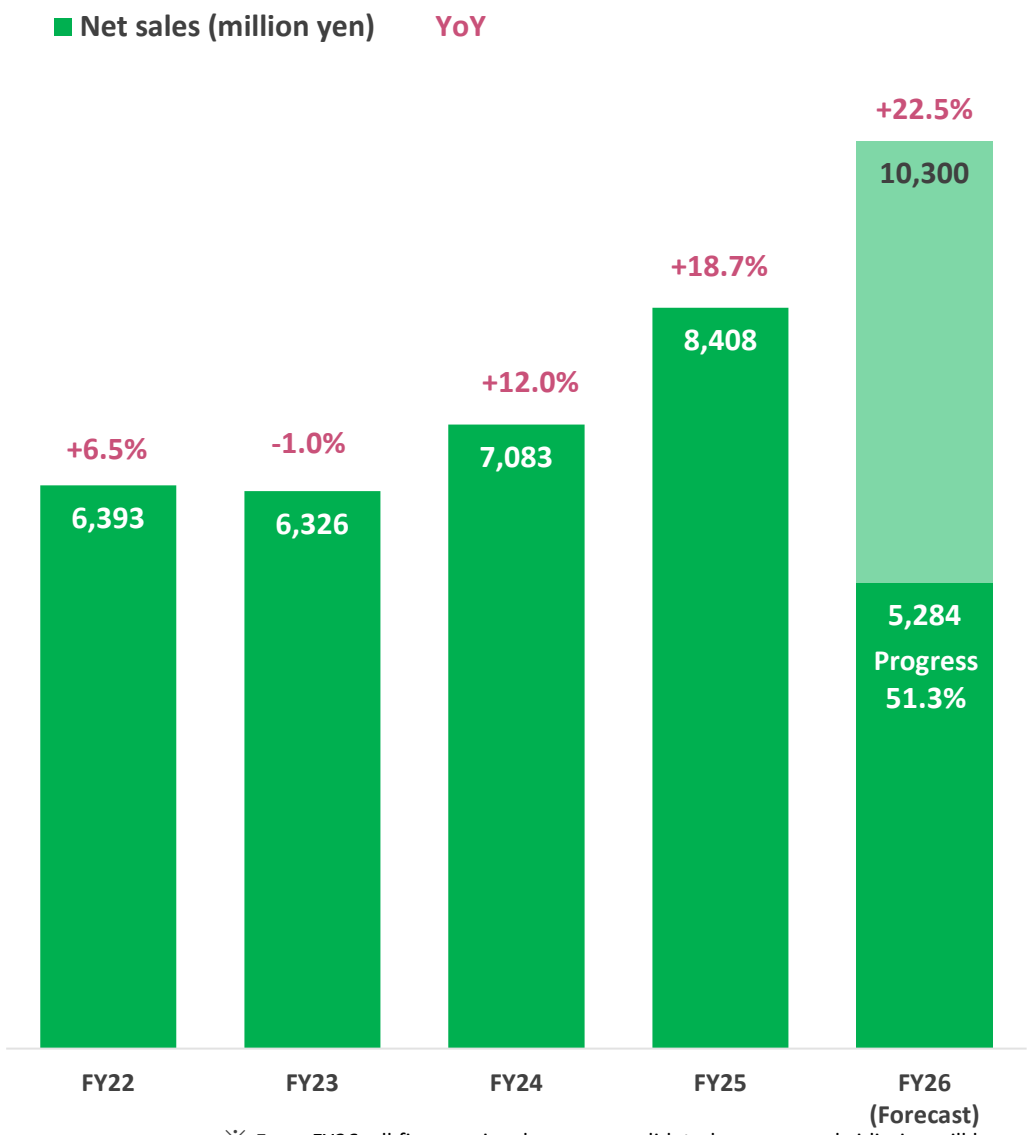
- Strengthen strategic proposal activities closely aligned with client needs.
- Address clients' evolving challenges on an ongoing basis through ERP combined with high-value-added extended solutions, securing the foundation for both sales growth and profitability.
- To support sustainable growth, expanding global solution development and delivery capabilities, and advancing new business development.

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Products Business Forecast

No change from the May 12, 2026 disclosure

< Net sales >



FY26 Business Environment Outlook

- Leveraging mcframe's competitive advantage in the supply chain management field and a strong partner sales network and sales capabilities, we expect revenue growth driven by sustained expansion of license sales.
- From FY26, all overseas subsidiaries will be consolidated, and the addition of implementation support sales is expected to deliver strong sales growth compared to the previous fiscal year.

FY26 Initiatives

- Expand and strengthen sales partners through our partnership strategy, broadening the sales network and reinforcing sales capabilities.
- Expand overseas markets through closer collaboration with overseas offices and partners.
- Enhance product value through deeper integration with AI technologies and advance a dual-track market expansion strategy across both on-premise and SaaS offerings.

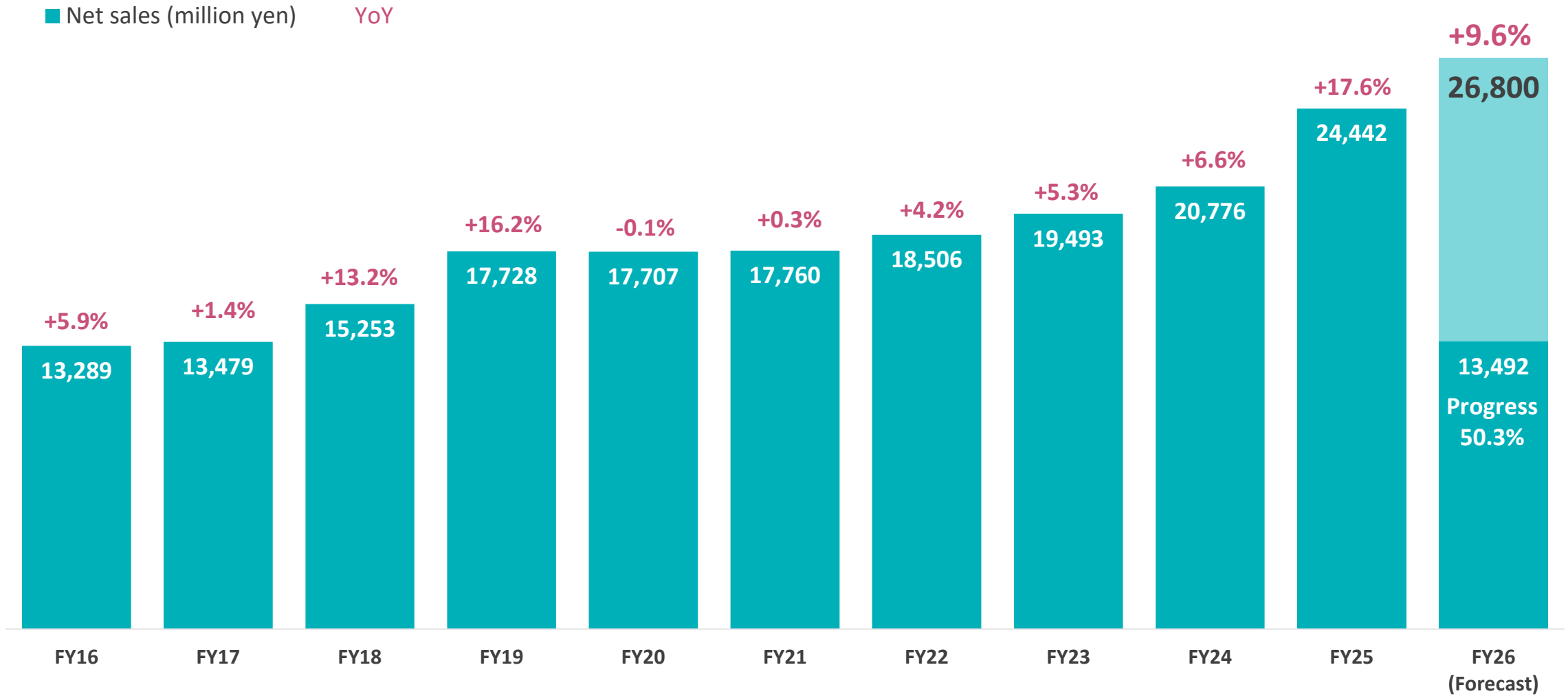
※ From FY26, all five previously non-consolidated overseas subsidiaries will be consolidated and included in the Products Business. The impact on the FY26 forecast from this scope change is +¥1,200 million.

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Net Sales and YoY Growth

No change from the May 12, 2026 disclosure

In FY25 significant progress toward our FY30 target of ¥33.0 billion. From FY26, scope of consolidation expands.
Building a sustainable growth foundation while targeting continued sales growth and a fifth consecutive record-high year.



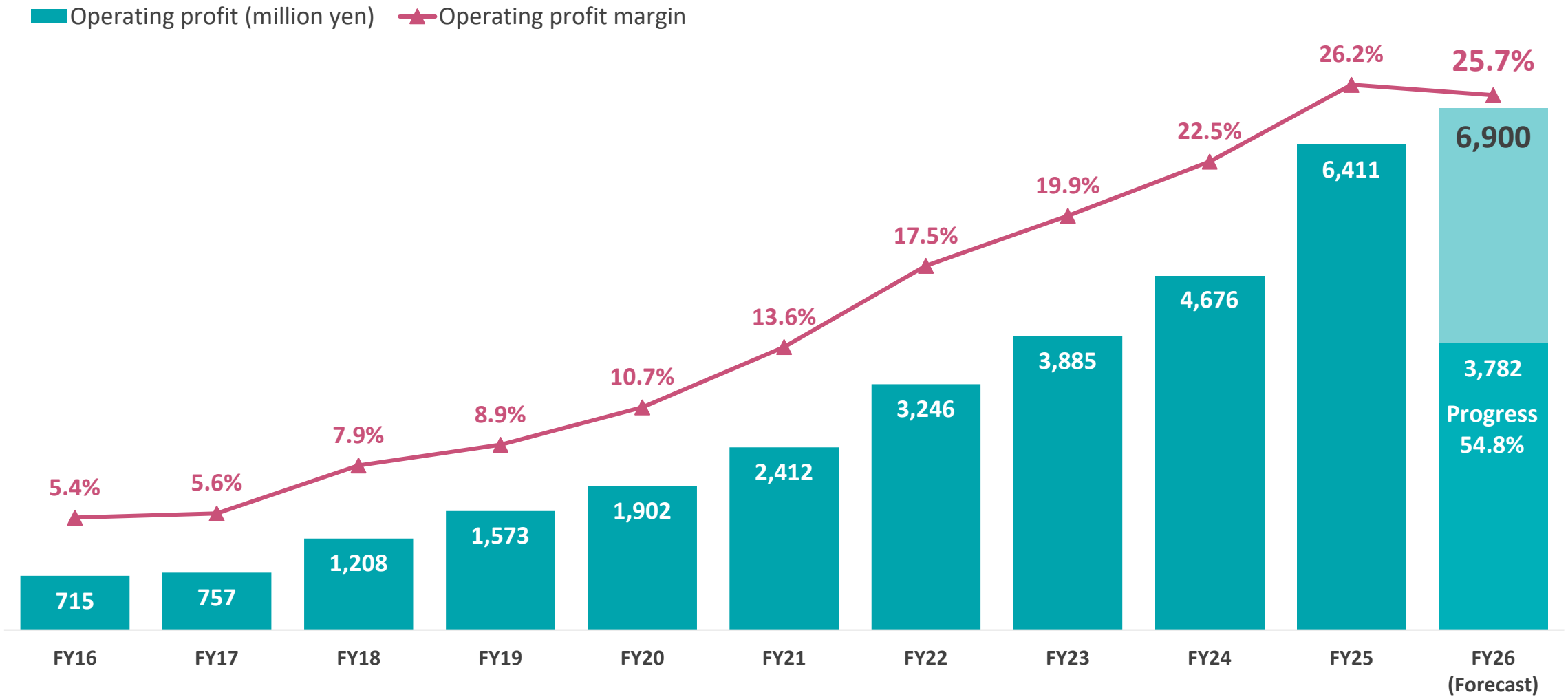
※ From FY26, all five previously non-consolidated overseas subsidiaries will be consolidated. The impact on the FY26 forecast from this scope change is +¥1,200 million.

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Operating Profit & Operating Profit Margin

No change from the May 12, 2026 disclosure

In FY25 significant progress toward our FY30 target of ¥10.0 billion, driven by sales growth and margin expansion.
In FY26, continued sales growth and continued profit growth are expected to deliver an eleventh consecutive record-high year.



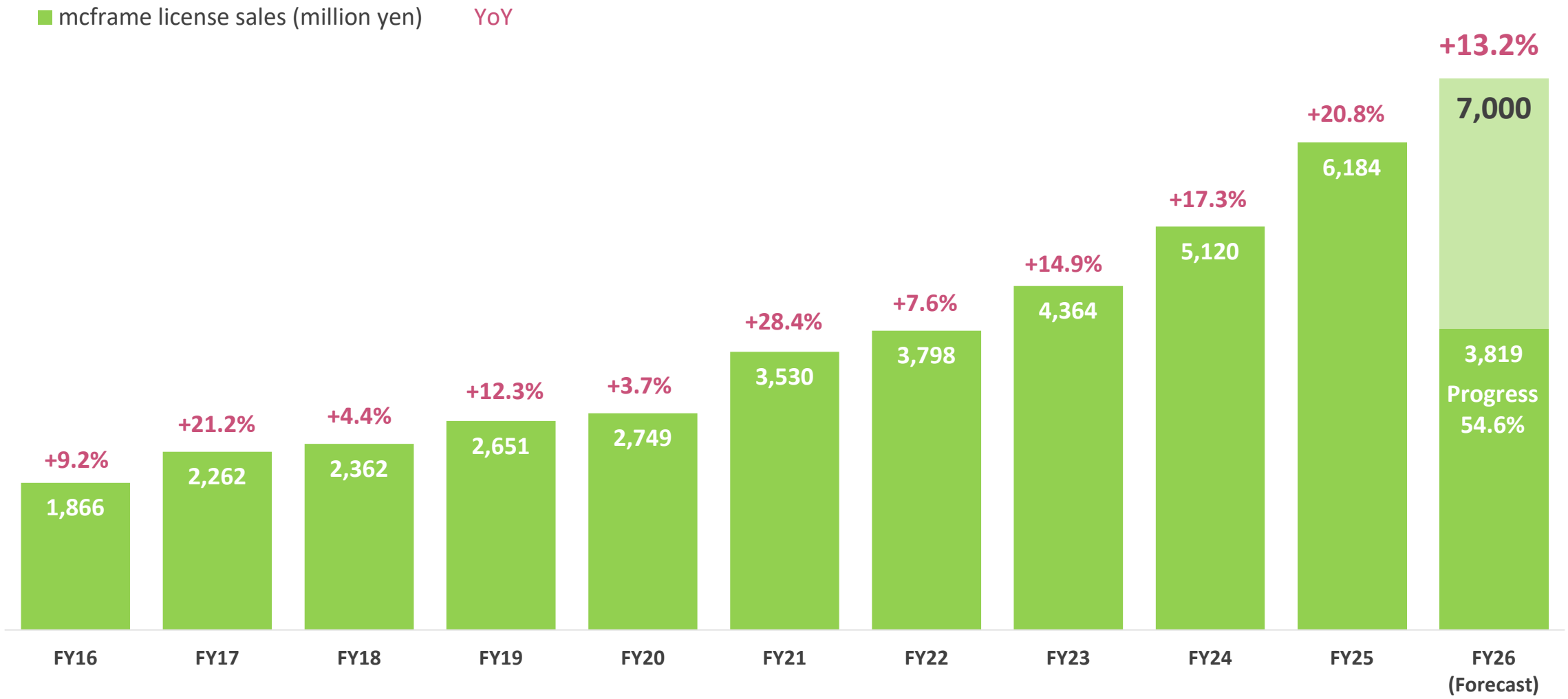
※ From FY26, all five previously non-consolidated overseas subsidiaries will be consolidated. The impact on the FY26 forecast from this scope change is +¥200 million.

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mcframe License Sales & YoY Growth

No change from the May 12, 2026 disclosure

In FY25, a growth engine to achieve our FY30 Targets, delivered market share gains and continued high growth.
Building on license sales and license maintenance, FY26 also targets a continued record-high streak.



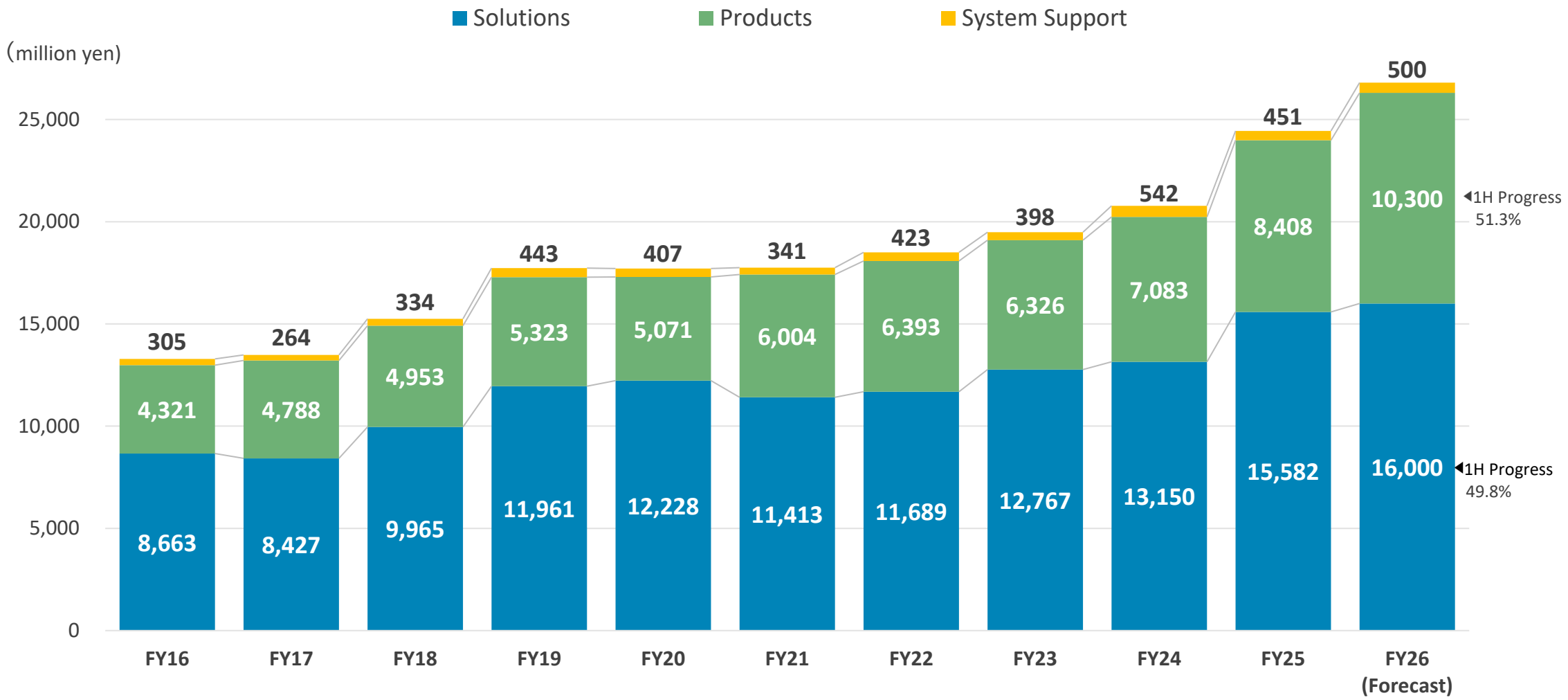
※ From FY26, all five previously non-consolidated overseas subsidiaries will be consolidated. The impact on the FY26 forecast from this scope change is +¥200 million.

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Sales by Segment

No change from the May 12, 2026 disclosure

Solutions: Targeting stable growth in FY26, backed by long-term client relationships
Products: targeting growth above FY25, driven by license sales expansion and broader scope of consolidation



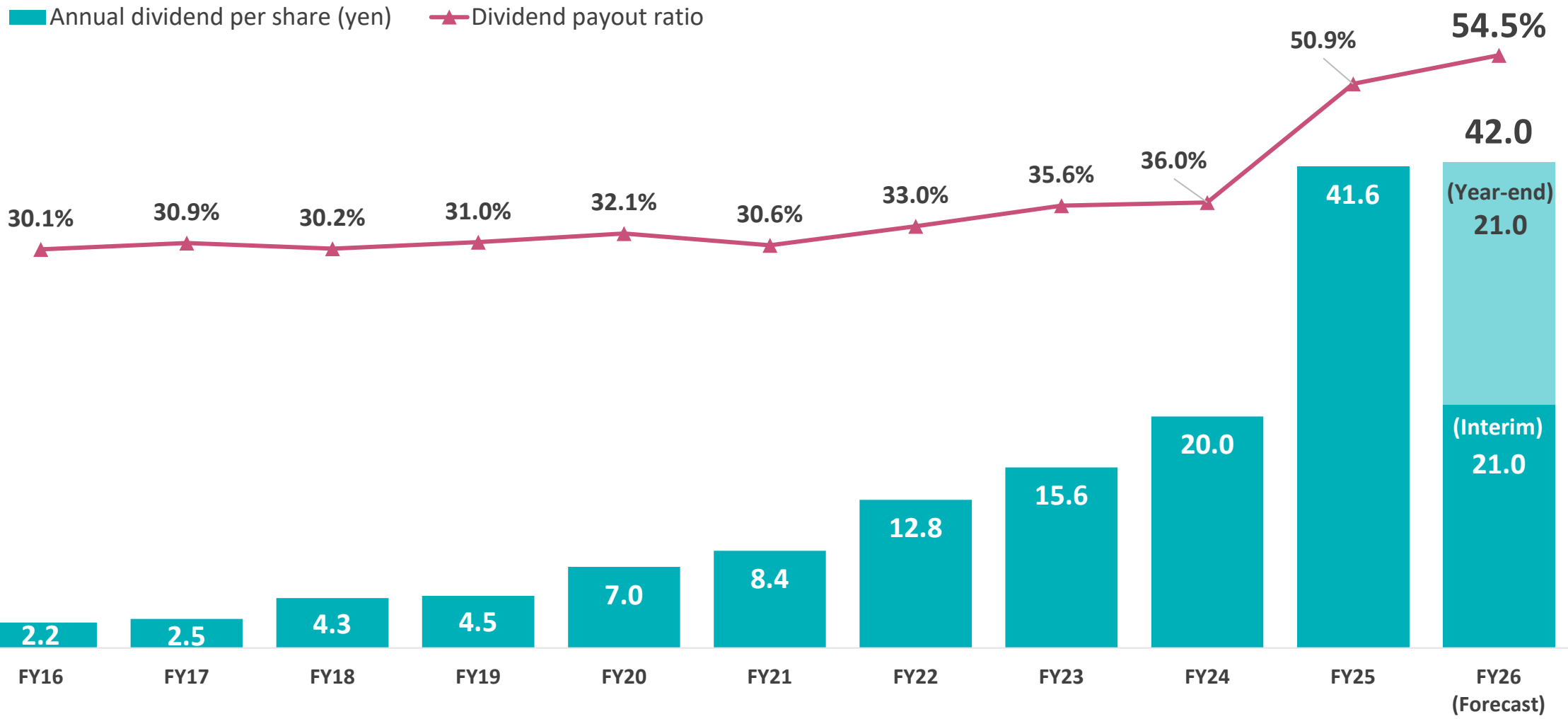
※ From FY26, all five previously non-consolidated overseas subsidiaries will be consolidated and included in the Products Business. The impact on the FY26 forecast from this scope change is +¥1,200 million.

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Dividends (Annual dividend per share)

No change from the May 12, 2026 disclosure

Payout ratio raised to over 50% from FY25; combined with higher net profit, FY25 delivered a significant dividend increase.
FY26 dividend maintained under progressive dividend policy.



※ Pre-FY25 figures are dividend amounts adjusted for the stock splits effective June 1, 2022 and January 1, 2026.

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4. Data Book

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Quarterly Income Statement (3-month)

(million yen)

Item	FY2024				FY2025				FY2026			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Net sales	5,042	5,049	5,165	5,519	6,039	6,241	6,299	5,862	6,781	6,710		
Cost of sales	2,821	2,736	2,859	3,268	3,197	3,462	3,389	3,236	3,385	3,401		
Gross profit	2,221	2,313	2,305	2,250	2,841	2,778	2,909	2,626	3,396	3,308		
Selling, general and administrative expenses	1,053	1,063	1,060	1,236	1,113	1,136	1,142	1,351	1,486	1,436		
Operating profit	1,167	1,249	1,245	1,014	1,728	1,642	1,766	1,274	1,910	1,872		
Operating profit margin	23.2%	24.7%	24.1%	18.4%	28.6%	26.3%	28.0%	21.7%	28.2%	27.9%		
Non-operating income	20	4	0	2	26	5	1	5	17	23		
Non-operating expense	4	5	2	10	3	6	2	3	6	7		
Ordinary profit	1,183	1,247	1,243	1,006	1,750	1,641	1,766	1,276	1,921	1,888		
Extraordinary gains	-	-	-	-	239	-	-	-	-	-		
Extraordinary losses	-	-	-	-	-	-	-	-	-	-		
Profit before income taxes	1,183	1,247	1,243	1,006	1,989	1,641	1,766	1,276	1,921	1,888		
Income taxes - current	380	392	404	353	620	523	556	39	626	576		
Income taxes - deferred	(0)	0	(0)	(180)	(2)	0	0	45	11	27		
Total income taxes	380	392	403	172	618	523	556	85	637	604		
Profit attributable to non-controlling interests	-	-	-	-	-	-	-	-	8	19		
Profit attributable to owners of parent	803	854	839	833	1,371	1,118	1,209	1,191	1,274	1,265		
EBITDA	1,365	1,448	1,467	1,220	1,948	1,851	2,009	1,535	2,167	2,122		
EBITDA margin	27.1%	28.7%	28.4%	22.1%	32.3%	29.7%	31.9%	26.2%	32.0%	31.6%		

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Quarterly Income Statement (Cumulative)

(million yen)

Item	FY2024				FY2025				FY2026			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Net sales	5,042	10,092	15,257	20,776	6,039	12,280	18,579	24,442	6,781	13,492		
Cost of sales	2,821	5,557	8,417	11,685	3,197	6,660	10,050	13,286	3,385	6,787		
Gross profit	2,221	4,534	6,840	9,091	2,841	5,619	8,529	11,156	3,396	6,704		
Selling, general and administrative expenses	1,053	2,117	3,178	4,415	1,113	2,249	3,392	4,744	1,486	2,922		
Operating profit	1,167	2,417	3,662	4,676	1,728	3,370	5,137	6,411	1,910	3,782		
Operating profit margin	23.2%	23.9%	24.0%	22.5%	28.6%	27.4%	27.6%	26.2%	28.2%	28.0%		
Non-operating income	20	24	24	26	26	32	34	39	17	40		
Non-operating expense	4	10	12	23	3	10	12	15	6	13		
Ordinary profit	1,183	2,430	3,673	4,679	1,750	3,392	5,158	6,435	1,921	3,809		
Extraordinary gains	-	-	-	-	239	239	239	239	-	-		
Extraordinary losses	-	-	-	-	-	-	-	-	-	-		
Profit before income taxes	1,183	2,430	3,673	4,679	1,989	3,631	5,397	6,674	1,921	3,809		
Income taxes - current	380	772	1,177	1,530	620	1,144	1,700	1,740	626	1,203		
Income taxes - deferred	(0)	0	(0)	(181)	(2)	(2)	(2)	43	11	38		
Total income taxes	380	772	1,176	1,349	618	1,142	1,698	1,783	637	1,241		
Profit attributable to non-controlling interests	-	-	-	-	-	-	-	-	8	28		
Profit attributable to owners of parent	803	1,658	2,497	3,330	1,371	2,489	3,699	4,890	1,274	2,539		
EBITDA	1,365	2,814	4,281	5,502	1,948	3,800	5,809	7,344	2,167	4,290		
EBITDA margin	27.1%	27.9%	28.1%	26.5%	32.3%	30.9%	31.3%	30.0%	32.0%	31.8%		

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Quarterly Segment Performance (3-month)

(million yen)

Segment	Item	FY2024				FY2025				FY2026			
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Solutions Business	Net sales	3,170	3,170	3,321	3,488	3,991	3,885	4,036	3,670	3,935	4,025		
	Operating profit	796	848	1,007	983	1,294	1,127	1,286	1,042	1,165	1,262		
	Operating profit margin	25.1%	26.8%	30.3%	28.2%	32.4%	29.0%	31.9%	28.4%	29.6%	31.4%		
	Orders received	2,775	3,677	3,530	3,639	4,212	3,628	3,583	3,912	4,494	3,774		
	Order backlog	3,783	4,291	4,500	4,651	4,882	4,626	4,173	4,416	4,973	4,722		
Products Business	Net sales	1,729	1,734	1,693	1,926	1,953	2,263	2,149	2,042	2,739	2,545		
	Operating profit	729	718	576	613	757	903	848	695	1,159	938		
	Operating profit margin	42.2%	41.4%	34.0%	31.8%	38.8%	39.9%	39.5%	34.1%	42.3%	36.9%		
	Orders received	1,753	1,690	1,615	2,491	1,904	2,109	2,113	2,637	2,643	2,437		
	Order backlog	2,177	2,133	2,055	2,620	2,562	2,408	2,372	2,967	3,056	3,000		
System Support Business	Net sales	142	145	150	103	95	92	113	150	106	139		
	Operating profit	129	123	133	113	138	106	118	145	131	117		
	Operating profit margin	90.3%	85.3%	88.6%	109.5%	145.7%	115.9%	104.0%	96.3%	123.6%	84.4%		
	Orders received	145	99	105	164	46	105	131	197	77	102		
	Order backlog	138	92	48	108	60	73	91	139	110	73		

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Quarterly Segment Performance (Cumulative)

(million yen)

Segment	Item	FY2024				FY2025				FY2026			
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Solutions Business	Net sales	3,170	6,340	9,661	13,150	3,991	7,876	11,912	15,582	3,935	7,961		
	Operating profit	796	1,645	2,652	3,635	1,294	2,422	3,709	4,751	1,165	2,428		
	Operating profit margin	25.1%	25.9%	27.5%	27.6%	32.4%	30.8%	31.1%	30.5%	29.6%	30.5%		
	Orders received	2,775	6,453	9,984	13,623	4,212	7,841	11,425	15,337	4,494	8,269		
	Order backlog	3,783	4,291	4,500	4,651	4,882	4,626	4,173	4,416	4,973	4,722		
Products Business	Net sales	1,729	3,463	5,157	7,083	1,953	4,217	6,366	8,408	2,739	5,284		
	Operating profit	729	1,447	2,023	2,636	757	1,661	2,509	3,205	1,159	2,098		
	Operating profit margin	42.2%	41.8%	39.2%	37.2%	38.8%	39.4%	39.4%	38.1%	42.3%	39.7%		
	Orders received	1,753	3,443	5,059	7,550	1,904	4,014	6,127	8,765	2,643	5,080		
	Order backlog	2,177	2,133	2,055	2,620	2,562	2,408	2,372	2,967	3,056	3,000		
System Support Business	Net sales	142	287	438	542	95	187	301	451	106	245		
	Operating profit	129	252	386	499	138	245	363	508	131	249		
	Operating profit margin	90.3%	87.8%	88.1%	92.2%	145.7%	131.0%	120.8%	112.7%	123.6%	101.4%		
	Orders received	145	244	350	515	46	152	283	481	77	179		
	Order backlog	138	92	48	108	60	73	91	139	110	73		

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Quarterly Balance Sheet

(million yen)

Item	FY2024				FY2025				FY2026			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Current assets	12,581	13,214	12,815	14,336	15,582	16,913	16,427	17,219	18,901	20,090		
Cash and deposits	8,354	8,758	8,154	9,347	9,933	11,234	10,775	12,141	13,083	14,448		
Notes and accounts receivable, and contract assets	3,388	3,777	3,999	4,277	4,508	4,934	4,848	4,416	4,749	4,631		
Non-current assets	3,245	3,344	3,747	4,115	3,801	3,890	3,958	4,306	4,292	4,387		
Intangible assets	1,687	1,764	1,808	1,859	1,940	2,035	2,077	2,120	2,158	2,244		
Investments and other assets	1,387	1,419	1,780	2,060	1,672	1,674	1,698	2,012	1,877	1,903		
Total assets	15,827	16,558	16,563	18,451	19,384	20,803	20,385	21,526	23,193	24,477		
Current liabilities	4,564	4,468	4,048	5,030	5,471	5,759	5,406	5,396	6,220	6,330		
Non-current liabilities	20	25	31	36	42	47	52	58	94	100		
Net assets	11,242	12,064	12,484	13,384	13,870	14,997	14,926	16,071	16,878	18,046		
Non-controlling interests	-	-	-	-	-	-	-	-	169	187		
Equity ratio	71.0%	72.9%	75.4%	72.5%	71.6%	72.1%	73.2%	74.7%	72.0%	73.0%		

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Cash Flows

(million yen)

Item	FY2024			FY2025			FY2026		
	1H	2H	Full Year	1H	2H	Full Year	1H	2H	Full Year
Cash flows from operating activities	1,672	1,850	3,522	2,841	3,065	5,906	3,611		
Cash flows from investing activities	(621)	(854)	(1,476)	(171)	(944)	(1,116)	(758)		
Cash flows from financing activities	(655)	(409)	(1,065)	(798)	(1,199)	(1,997)	(1,756)		
Effect of exchange rate changes on cash and cash equivalents	(19)	2	(16)	16	(14)	1	10		
Net increase (decrease) in cash and cash equivalents	376	588	965	1,887	906	2,794	1,106		
Cash and cash equivalents at beginning of period	8,381	8,758	8,381	9,347	11,234	9,347	12,141		
Increase in cash and cash equivalents resulting from new consolidation	-	-	-	-	-	-	1,200		
Cash and cash equivalents at end of period	8,758	9,347	9,347	11,234	12,141	12,141	14,448		
Free cash flow	1,051	995	2,046	2,670	2,120	4,790	2,852		
Capital expenditures	564	552	1,117	599	561	1,161	621		

* Free cash flow = Cash flows from operating activities + Cash flows from investing activities

* Capital expenditures = Purchase of property, plant and equipment and intangible assets

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5. Guide to IR Reference Materials

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Investors Guide

We disclose an investor-oriented document on our IR website that summarizes basic information, including business overview, business model, AI strategy and growth strategy. Please note that certain sections of this document were updated on November 11, 2026.

IR Content

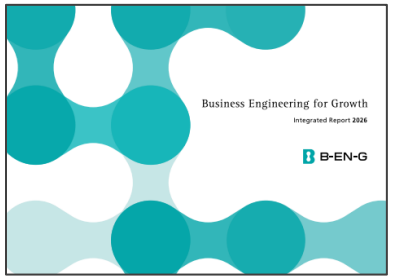
1. What Is B-EN-G?
2. Segment Information: Competitive Advantages and Market Positioning
3. Global Expansion: Consolidating Overseas Subsidiaries to Drive the Next Growth Phase
4. AI Strategy: AI Powering a Stronger B-EN-G
5. Growth Strategy BE 2030
6. Capital Allocation
7. Data Book
8. Appendix

Japanese https://www.b-en-g.co.jp/jp/ir/materials/investorsguide.html
English https://www.b-en-g.co.jp/en/ir/materials/investorsguide.html

Japanese English

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Integrated Report 2026



The Integrated Report 2026, published on October 1, 2026, outlines our approach to sustainable corporate value creation and is intended to foster dialogue with a broad range of stakeholders. For non-financial information such as human capital, sustainability, and governance, please refer to the report.

Contents

- Corporate Philosophy & Brand Concept / Message from the CEO / The Advantages of mcframe in the Era of AI
- **Value Creation Story:** Our Value Creation Story / Value Creation Process / Capital Supporting Value Creation / Strengths of the System Integration Business / Strengths of the License Business / Two Approaches to Supporting Value Creation in the Manufacturing Industry
- **Medium- to Long-Term Strategy:** Growth Strategy BE 2030 / Message from the CFO / Strategy and Progress of Each Business / Examples of Value Co-Creation with Clients / Global Expansion / New Business
- **Foundations Supporting Growth**: Sustainability Strategy / Materiality / Response to Climate Change / Respect for Human Rights / Diversity and Equal Opportunity, Realization of Diversity, Equity, and Inclusion / Human Resources Strategy
- **Corporate Governance**: Outside Directors Roundtable / List of Directors / Skills Matrix / Corporate Governance / Activities of Board of Directors and Committees / Evaluation of Effectiveness of the Board of Directors and Director Compensation / Compliance / Risk Management
- **Data Section:** Financial Highlights / Financial Data / Non-Financial Data / Share Information / Corporate Information

Japanese https://www.b-en-g.co.jp/jp/ir/materials/integrated_report.html
English https://www.b-en-g.co.jp/en/ir/materials/integrated_report.html

Japanese English

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＜Notes on this presentation material＞

- Fiscal years are principally displayed as "Fiscal Year 20yy" or "FYyy," representing one year from April 1, 20yy.
- All monetary amounts are displayed with figures less than one million yen truncated.
- Profit attributable to owners of parent (quarterly profit) is displayed as Net profit.
- Results for FY19 and earlier use figures prior to the retroactive application of the revenue recognition accounting standard.

＜Caution＞

- Forward-looking statements concerning business performance forecasts, etc. contained in this material are based on information currently available to the company and certain assumptions deemed reasonable by the Company. Actual business performance may differ significantly from these forecasts due to various factors.
- This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Business Engineering Corporation　Abbreviation: B-EN-G

Securities Code: 4828　TSE Prime

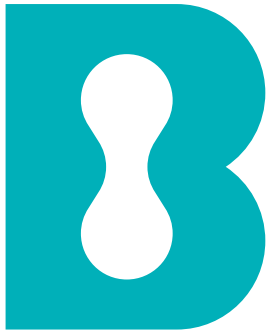
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