1Q Fiscal Year 2026
Financial Results Briefing Materials

August 10, 2026

Business Engineering Corporation

Securities Code: 4828 TSE Prime

B-EN-G

Business Engineering for Growth

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

Agenda

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

1. Summary of FY2026 1Q Financial Results and First Half Earnings Forecast

Executive Summary of FY2026 1Q Financial Results

FY26 1Q Business Environment

Corporate earnings are maintaining high levels, with business sentiment also maintaining favorable levels.
The economy continues its gradual recovery. DX demand in manufacturing industries continues to be strong, with strategic digital investments maintaining robust momentum.

FY26 1Q Financial Results

- Achieved record highs in sales, operating profit, and orders received
  - All overseas subsidiaries consolidated from this fiscal year
  - License sales: Substantial growth to a record high, driving 1Q results
  - Solutions Business: Sales declined slightly against the prior year's high base, but orders expanded
  - Net profit: Decreased due to the non-recurrence of the prior year's gain on sales of strategic shareholdings
- No revisions to first-half or full-year forecasts; progressing steadily toward achieving the plan

◆1Q Results

(million yen)

Net sales	Operating profit	Net profit
6,781	1,910	1,274
YoY + 12.3%	YoY +10.5%	YoY -7.1%
4 consecutive periods of record highs	5 consecutive periods of record highs	

*Impact of consolidation scope changes (million yen): Net sales +293, operating profit +50, net profit +33

◆1H Earnings Forecast (unchanged)

Net sales	Operating profit	Net profit	Interim dividend
13,200	3,450	2,300	21.0 yen/share
YoY +7.5%	YoY +2.4%	YoY -7.6%	YoY +5.4 yen

*Impact of consolidation scope changes (million yen): Net sales +600, operating profit +80, net profit +60

Solutions Business: ERP/core systems × Extended solutions

- Despite a transitional period between projects, sales remained at a high level on par with the previous year. Strengthened proposal activities expanded orders, with the order backlog at a high level heading into 2Q.
- Project profitability remained strong, sustaining a high profit margin.

Products Business: Proprietary software packages centered on mcframe

- License sales performed strongly, backed by market leadership and robust adoption demand. Projects built up in the previous period steadily came to fruition, driving substantial license sales growth.
- Substantial license sales growth delivered a high profit margin.

Summary of Consolidated Income Statement

All overseas subsidiaries consolidated from this fiscal year. License sales growth drove both revenue and profit.
All indicators except net income hit record first-quarter highs despite the non-recurrence of the prior year's gain.
On track for the first-half plan.

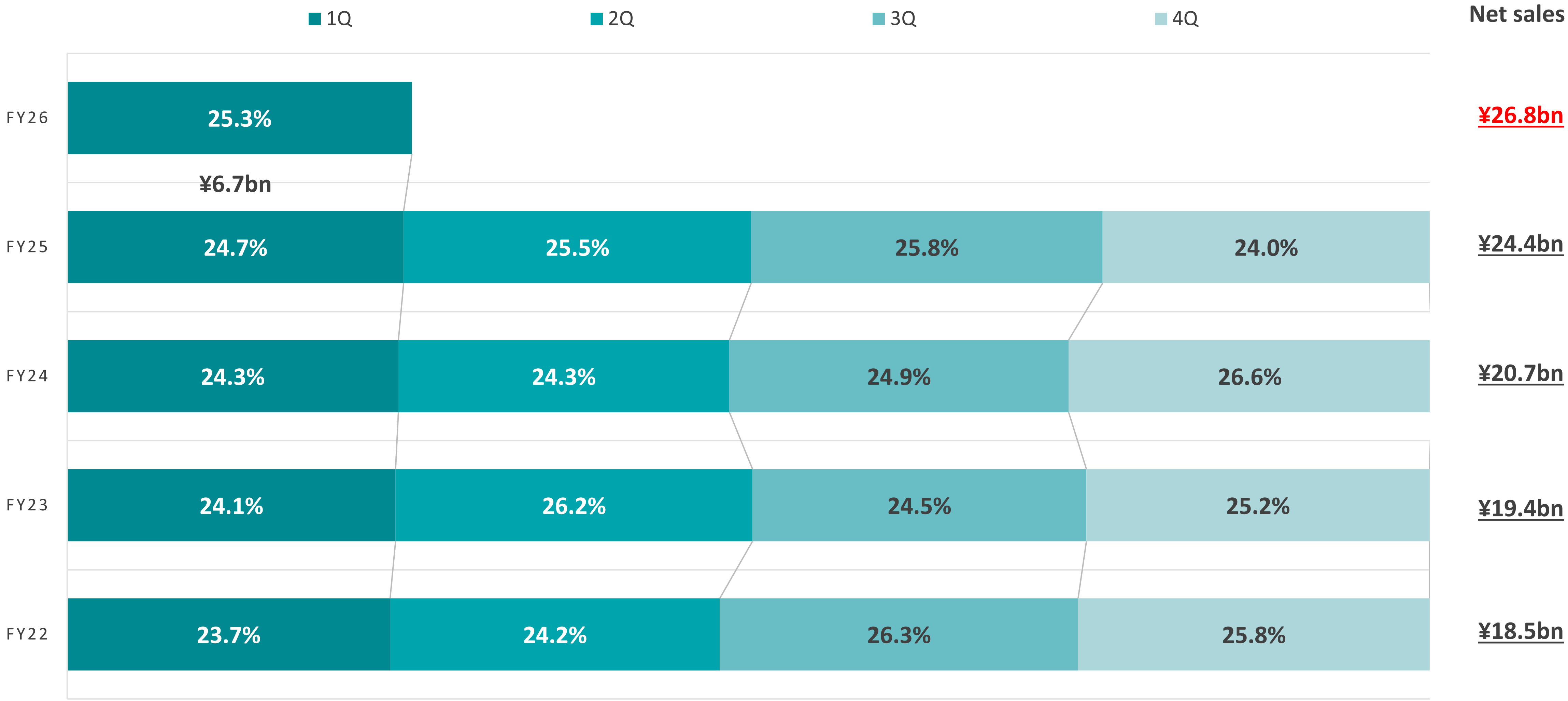
(million yen)	FY26 1Q	FY25 1Q		FY26 1H		FY25 1H	
		Actual	Change %	Forecast	Progress	Actual	Change %
Net sales	6,781	6,039	+12.3%	13,200	51.4%	12,280	+7.5%
Gross profit	3,396	2,841	+19.5%	6,400	53.1%	5,619	+13.9%
Gross profit margin	50.1%	47.0%		48.5%		45.8%	
Operating profit	1,910	1,728	+10.5%	3,450	55.4%	3,370	+2.4%
Operating profit margin	28.2%	28.6%		26.1%		27.4%	
Ordinary profit	1,921	1,750	+9.7%	3,450	55.7%	3,392	+1.7%
Ordinary profit margin	28.3%	29.0%		26.1%		27.6%	
Net profit	1,274	1,371	-7.1%	2,300	55.4%	2,489	-7.6%
Net profit margin	18.8%	22.7%		17.4%		20.3%	
Orders received	7,214	6,164	+17.0%	13,500	53.4%	12,008	+12.4%

*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.

Net sales	FY26 1Q	+293	FY26 1H forecast	+600
Operating profit	FY26 1Q	+50	FY26 1H forecast	+80
Net profit	FY26 1Q	+33	FY26 1H forecast	+60

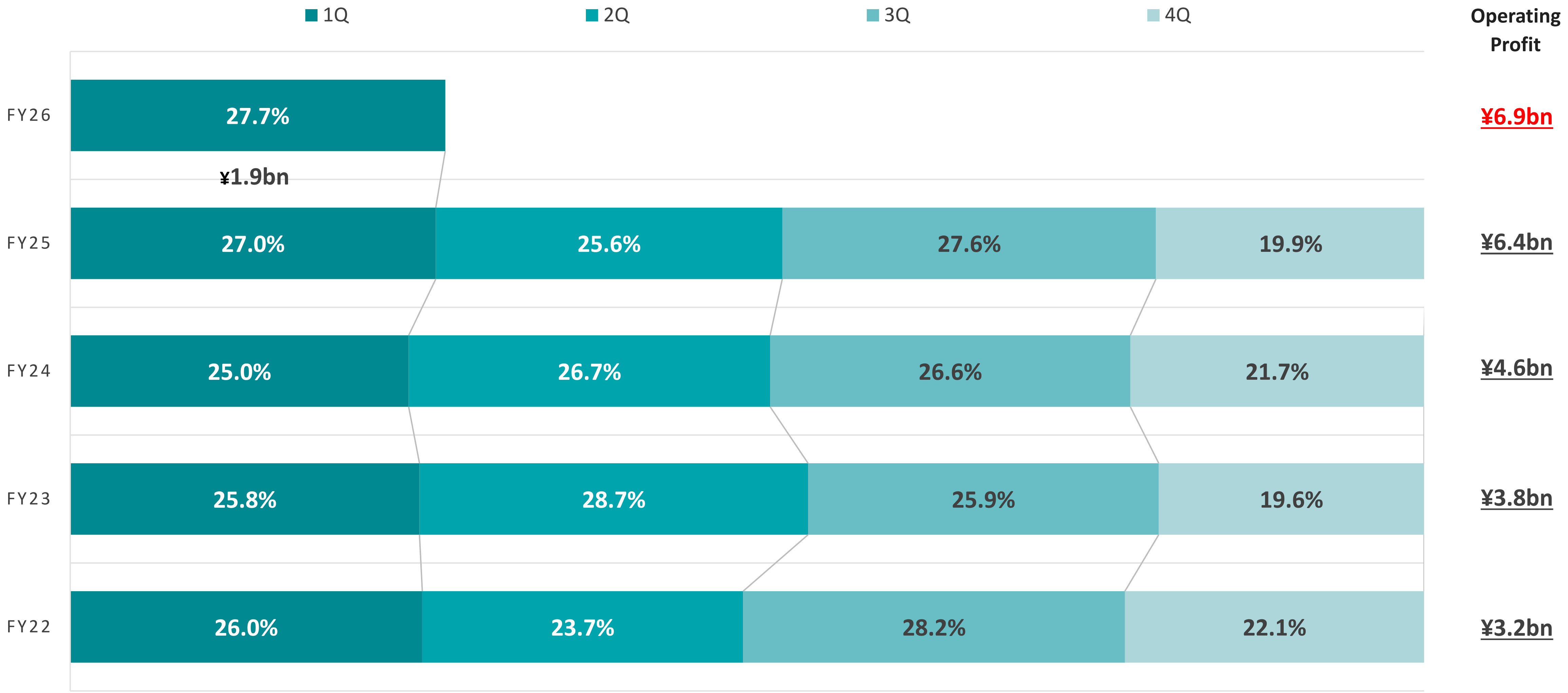
Progress Against Full-Year Sales Forecast

**The Products Business achieved substantial license sales growth in 1Q, with strong progress against the forecast.
The Solutions Business is progressing broadly in line with the plan. Off to a steady start toward achieving the full-year targets.**



Progress Against Full-Year Operating Profit Forecast

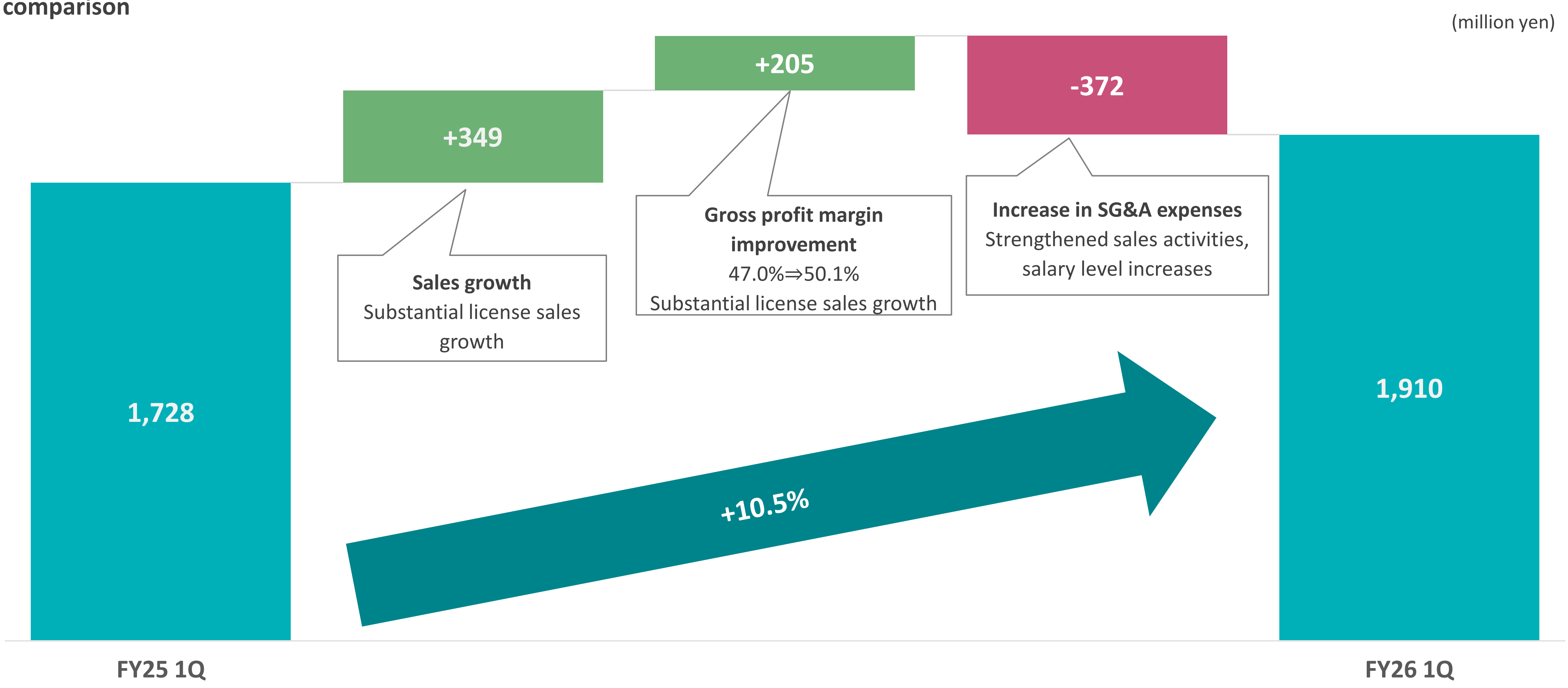
Substantial license sales growth in the Products Business drove profit expansion, resulting in strong 1Q progress.
Off to a steady start toward achieving the full-year targets.



Analysis of Changes in Operating Profit (YoY)

Substantial license sales growth in the Products Business drove profit growth.
Increases in SG&A expenses from strengthened sales activities and higher salary levels were absorbed by higher sales and improved gross profit margin.

1Q comparison



Sales & Operating Profit by Segment

The Solutions Business sales declined slightly with lower profit against the prior year's high base.
The Products Business delivered high growth on substantial license sales expansion and the consolidation of overseas subsidiaries, progressing well against forecast.

Net sales

(million yen)	FY26 1Q	FY25 1Q		FY26 1H		FY25 1H	
		Actual	Change %	Forecast	Progress	Actual	Change %
Solutions	3,935	3,991	-1.4%	7,900	49.8%	7,876	+0.3%
Products	2,739	1,953	+40.2%	5,100	53.7%	4,217	+20.9%
System Support	106	95	+11.8%	200	53.2%	187	+6.8%
Total	6,781	6,039	+12.3%	13,200	51.4%	12,280	+7.5%
mcframe license	2,040	1,421	+43.5%	3,400	60.0%	3,136	+8.4%

Operating profit

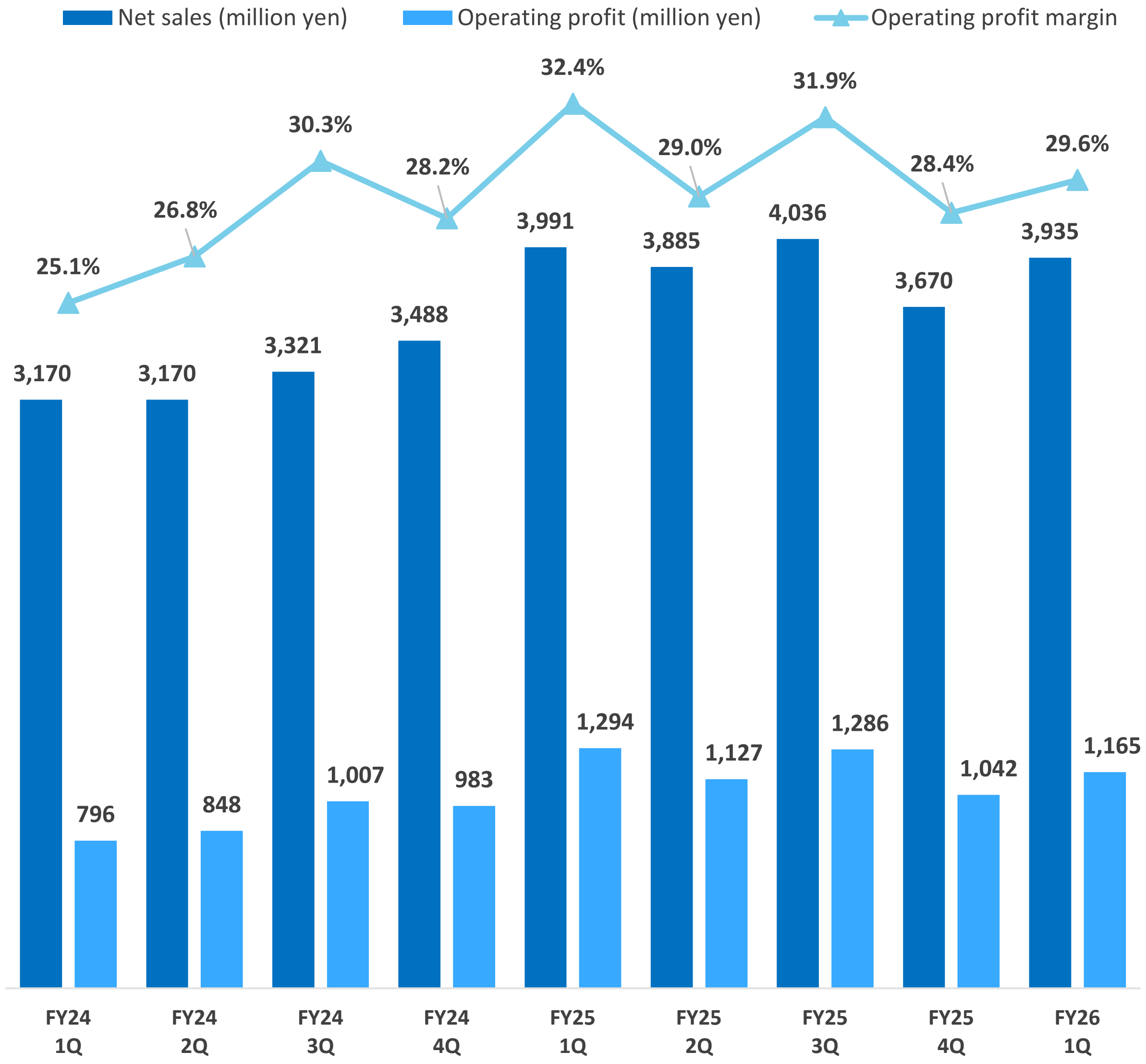
(million yen)	FY26 1Q	FY25 1Q		FY26 1H		FY25 1H	
		Actual	Change %	Forecast	Progress	Actual	Change %
Solutions	1,165	1,294	-10.0%	–	–	2,422	-
Products	1,159	757	+52.9%	–	–	1,661	-
System Support	131	138	-5.1%	–	–	245	-
Eliminations & corporate	(546)	(463)	–	–	–	-959	-
Total	1,910	1,728	+10.5%	3,450	55.4%	3,370	+2.4%

*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.

Net sales: Products, Total	FY26 1Q	+293	FY26 1H forecast	+600
Net sales: mcframe license	FY26 1Q	+110	FY26 1H forecast	+80
Operating profit: Products	FY26 1Q	+50	FY26 1H forecast	–
Operating profit: Total	FY26 1Q	+50	FY26 1H forecast	+80

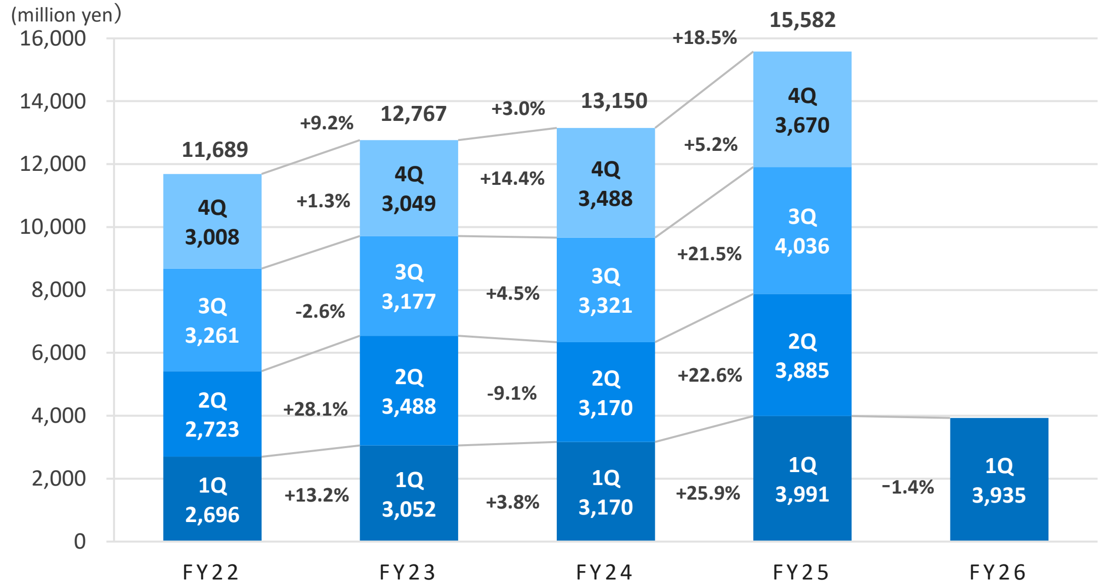
Segment Information: Solutions Business

＜Net sales and Operating profit＞



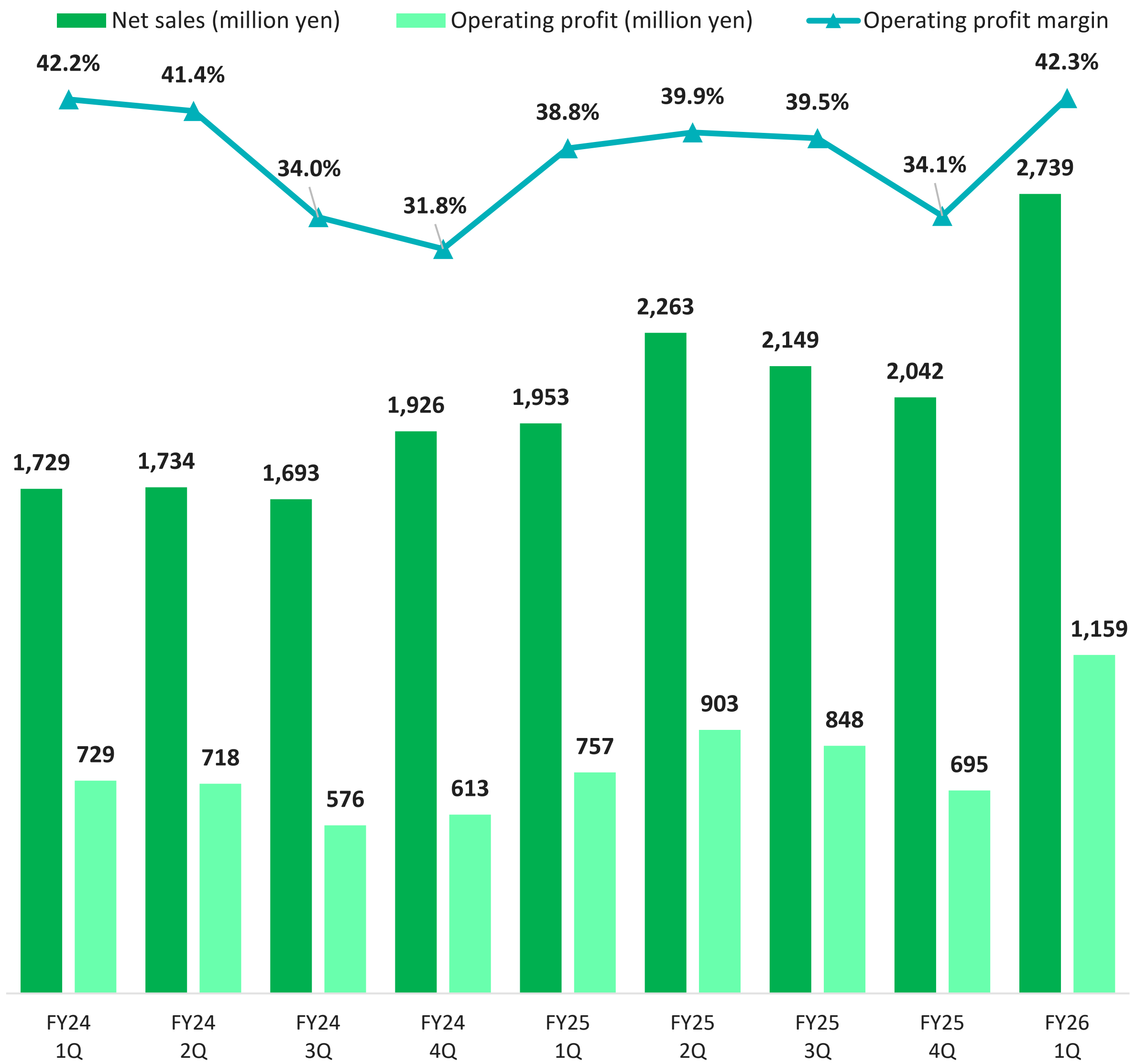
- Orders expanded through strengthened strategic proposal activities aligned with client needs, backed by long-term relationships of trust with clients. Order backlog remains at a high level heading into 2Q (¥4,973 million).
- Sales declined slightly year-on-year, reflecting the prior year's concentration of projects and a transitional period between projects, but remained at a high level on par with the previous year.
- Despite strengthened activities for future growth and higher personnel costs, high-quality project execution sustained a high profit margin.

＜Net sales＞



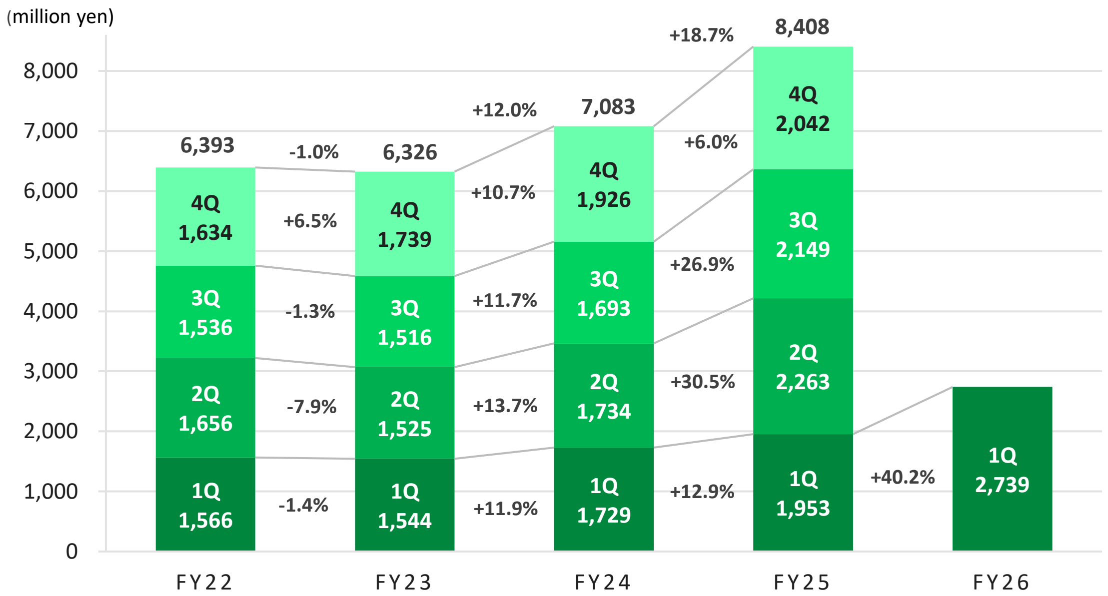
Segment Information: Products Business

＜Net sales and Operating profit＞



- License sales performed strongly under strategic partnerships and favorable customer relationships, with large-scale projects also recorded. The consolidation of all overseas subsidiaries further contributed, driving substantial sales growth.
- Substantial license sales growth delivered a high profit margin.
- Accelerating partner rollout of SaaS-based "mcframe X" and AI-driven product development, strengthening the foundation for sustained growth.

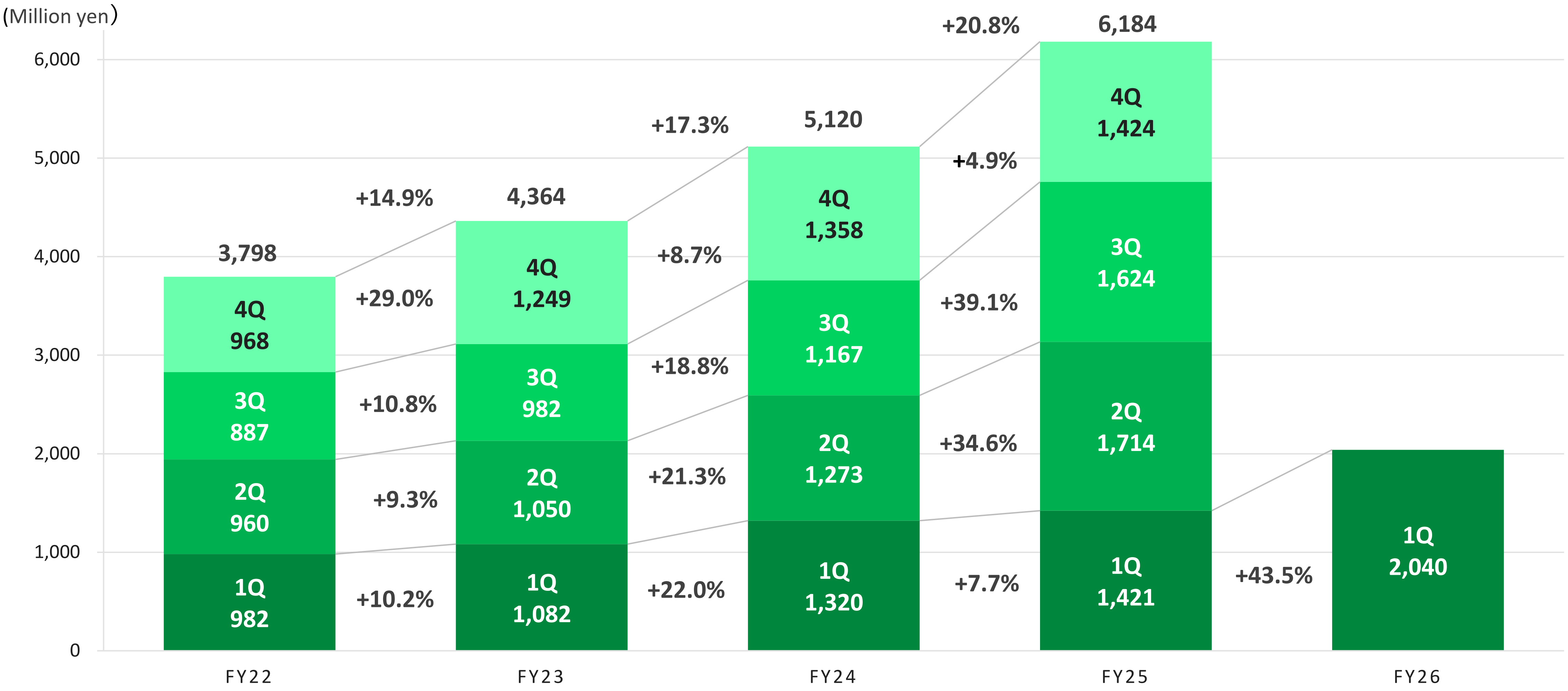
＜Net sales＞



*The impact of the consolidation scope change on FY26 1Q results: Net sales +¥293 million, operating profit +¥50 million.

mcframe License Sales

Leveraging mcframe's competitive strength in supply chain management, growth was driven by accumulated license sales and maintenance, with large-scale projects lifting results to consecutive record highs.



*The impact of the consolidation scope change on FY26 1Q results is +¥110 million.

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 1Q	FY25 1Q		FY25	
		Actual	Change %	Actual	Change %
Current assets	18,901	15,582	+21.3%	17,219	+9.8%
Cash and deposits	13,083	9,933	+31.7%	12,141	+7.8%
Notes and accounts receivable, and contract assets	4,749	4,508	+5.3%	4,416	+7.6%
Non-current assets	4,292	3,801	+12.9%	4,306	-0.3%
Intangible assets	2,158	1,940	+11.2%	2,120	+1.8%
Investments and other assets	1,877	1,672	+12.3%	2,012	-6.7%
Total assets	23,193	19,384	+19.6%	21,526	+7.7%
Current liabilities	6,220	5,471	+13.7%	5,396	+15.3%
Non-current liabilities	94	42	+124.0%	58	+62.0%
Net assets	16,878	13,870	+21.7%	16,071	+5.0%
Equity ratio	72.0%	71.6%	+0.4pt	74.7%	-2.7pt

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

Product Evolution (Adopting AI) | The mcframe Evolution Story

Updated: August 10, 2026

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"

Accelerating development speed, we plan to release the first version of "mcframe Alchemist," which creates new value from data in 4Q FY2026.

30 years of business expertise × AI:

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

No change from the May 12, 2026 disclosure

3. Earnings Forecast for FY2026

Executive Summary of FY2026 Earnings Forecast

No change from the May 12, 2026 disclosure

FY26 Business Environment

While economic growth is expected to slow due to uncertain conditions including the Middle East situation, 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.

Earnings Forecast (1H/2H/FY)

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 1H Forecast	FY25 1H Actual	Difference (Change %)	FY26 2H Forecast	FY25 2H Actual	Difference (Change %)	FY26 Forecast	FY25 Actual	Difference (Change %)
Net sales	13,200	12,280	+919 (+7.5%)	13,600	12,161	+1,438 (+11.8%)	26,800	24,442	+2,357 (+9.6%)
Gross profit	6,400	5,619	+780	6,500	5,536	+963	12,900	11,156	+1,743
Gross profit margin	48.5%	45.8%	(+13.9%)	47.8%	45.5%	(+17.4%)	48.1%	45.6%	(+15.6%)
Operating profit	3,450	3,370	+79	3,450	3,041	+408	6,900	6,411	+488
Operating profit margin	26.1%	27.4%	(+2.4%)	25.4%	25.0%	(+13.4%)	25.7%	26.2%	(+7.6%)
Ordinary profit	3,450	3,392	+57	3,450	3,042	+407	6,900	6,435	+464
Ordinary profit margin	26.1%	27.6%	(+1.7%)	25.4%	25.0%	(+13.4%)	25.7%	26.3%	(+7.2%)
Net profit	2,300	2,489	-189	2,300	2,401	-101	4,600	4,890	-290
Net profit margin	17.4%	20.3%	(-7.6%)	16.9%	19.7%	(-4.2%)	17.2%	20.0%	(-5.9%)
Orders received	13,500	12,008	+1,491 (+12.4%)	13,500	12,576	+923 (+7.3%)	27,000	24,585	+2,414 (+9.8%)
Dividend (Non-consolidated)	¥21.0	¥15.6	+¥5.4	¥21.0	¥26.0	-¥5.0	¥42.0	¥41.6	+¥0.4
ROE	-	-	-	-	-	-	26.3%	33.2%	-6.9pt

※ From FY26, all five previously non-consolidated overseas subsidiaries will be consolidated.
The impact on FY26 forecasts from this change in the scope of consolidation is shown to the right (million yen).

Net sales	1H	+600	2H	+600	FY	+1,200
Operating profit	1H	+80	2H	+120	FY	+200
Net profit	1H	+60	2H	+90	FY	+150

Segment & mcframe License Sales Forecasts (1H/2H/FY)

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 1H Forecast	FY25 1H Actual	Difference (Change %)	FY26 2H Forecast	FY25 2H Actual	Difference (Change %)	FY26 Forecast	FY25 Actual	Difference (Change %)
Solutions	7,900	7,876	+23 (+0.3%)	8,100	7,706	+393 (+5.1%)	16,000	15,582	+417 (+2.7%)
Products	5,100	4,217	+882 (+20.9%)	5,200	4,191	+1,008 (+24.1%)	10,300	8,408	+1,891 (+22.5%)
System Support	200	187	+12 (+6.8%)	300	264	+35 (+13.5%)	500	451	+48 (+10.7%)
Total	13,200	12,280	+919 (+7.5%)	13,600	12,161	+1,438 (+11.8%)	26,800	24,442	+2,357 (+9.6%)
mcframe license	3,400	3,136	+263 (+8.4%)	3,600	3,048	+551 (+18.1%)	7,000	6,184	+815 (+13.2%)

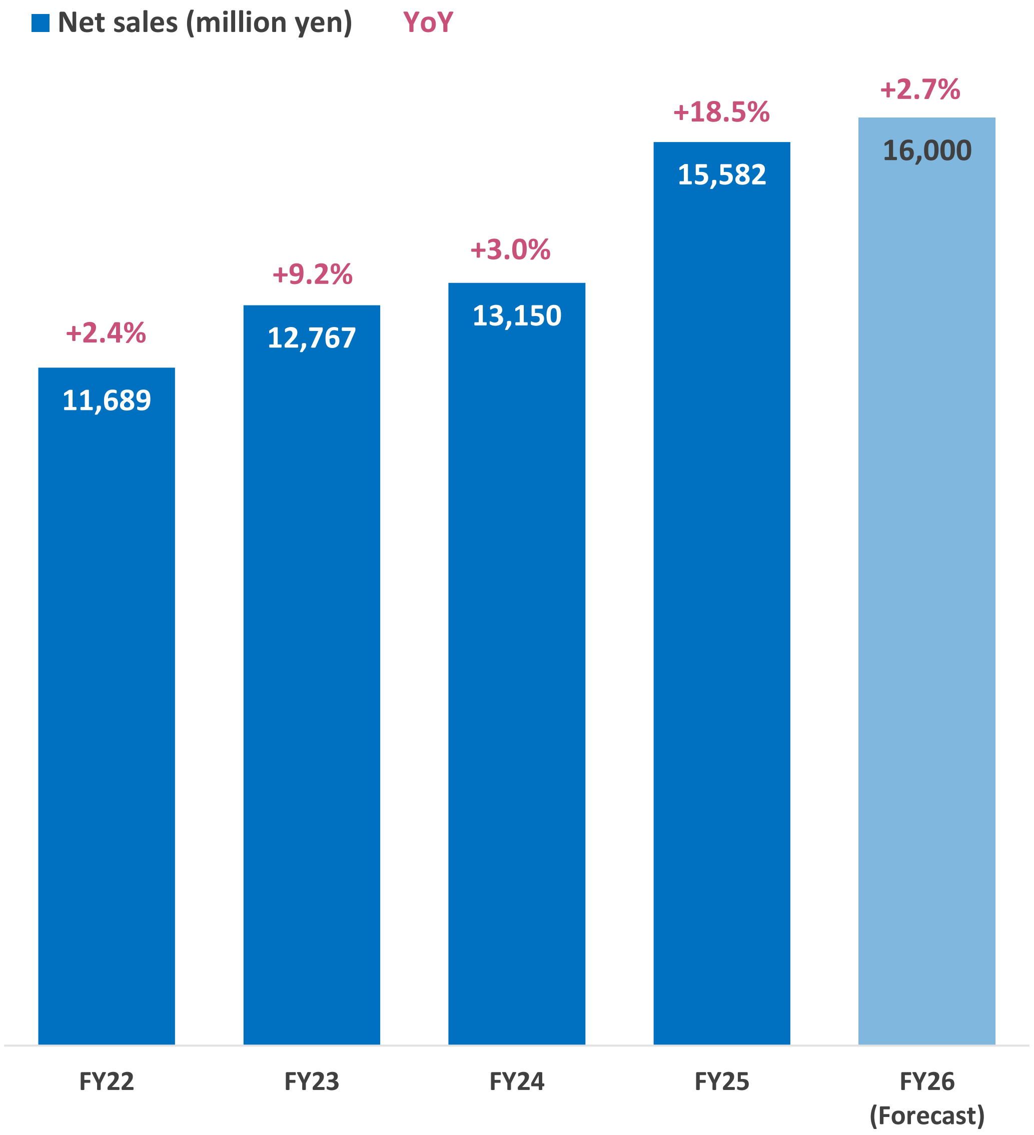
※ From FY26, all five previously non-consolidated overseas subsidiaries will be consolidated and included in the Products Business. The impact on FY26 forecasts from this change is shown to the right (million yen).

Products	1H +600	2H +600	FY +1,200
mcframe license	1H +80	2H +120	FY +200

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.

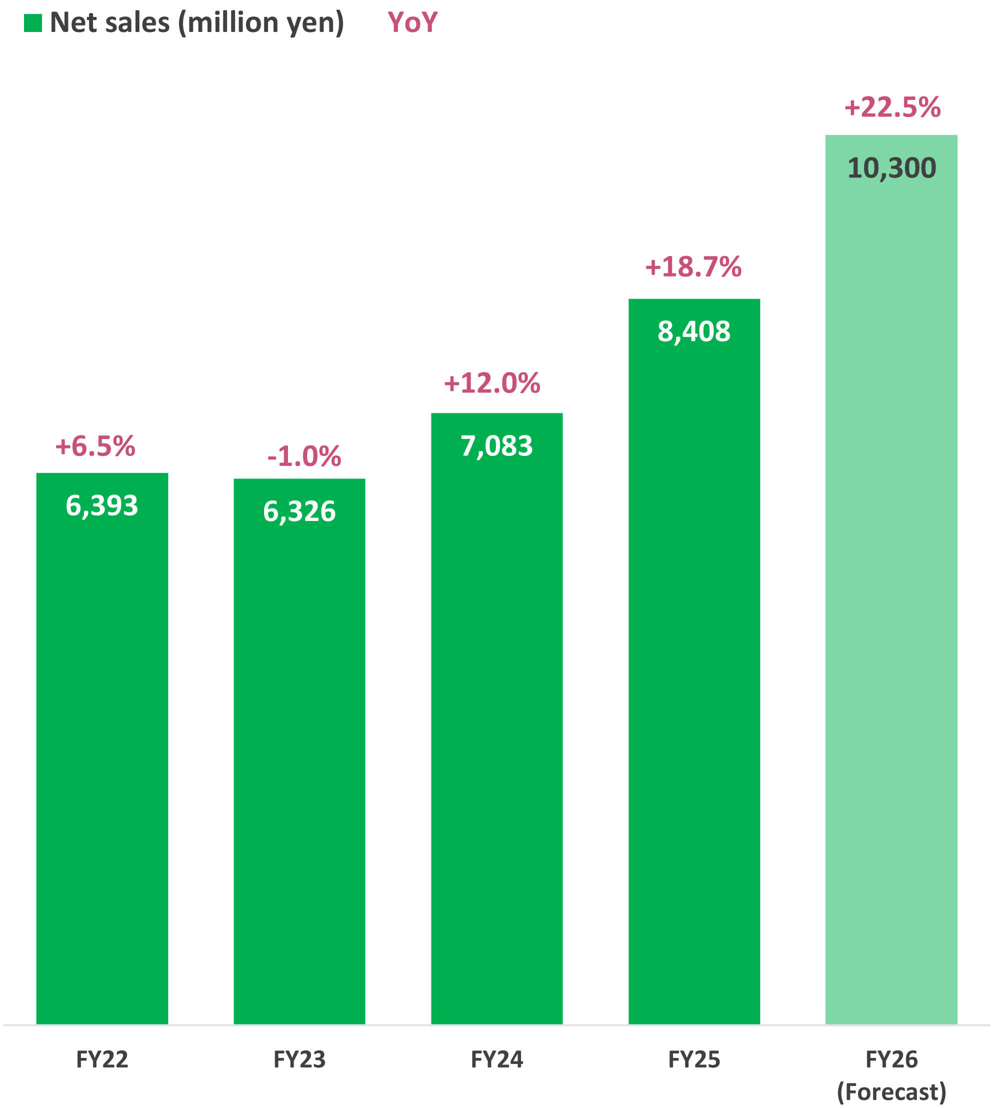
FY26 Initiatives

- 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.

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

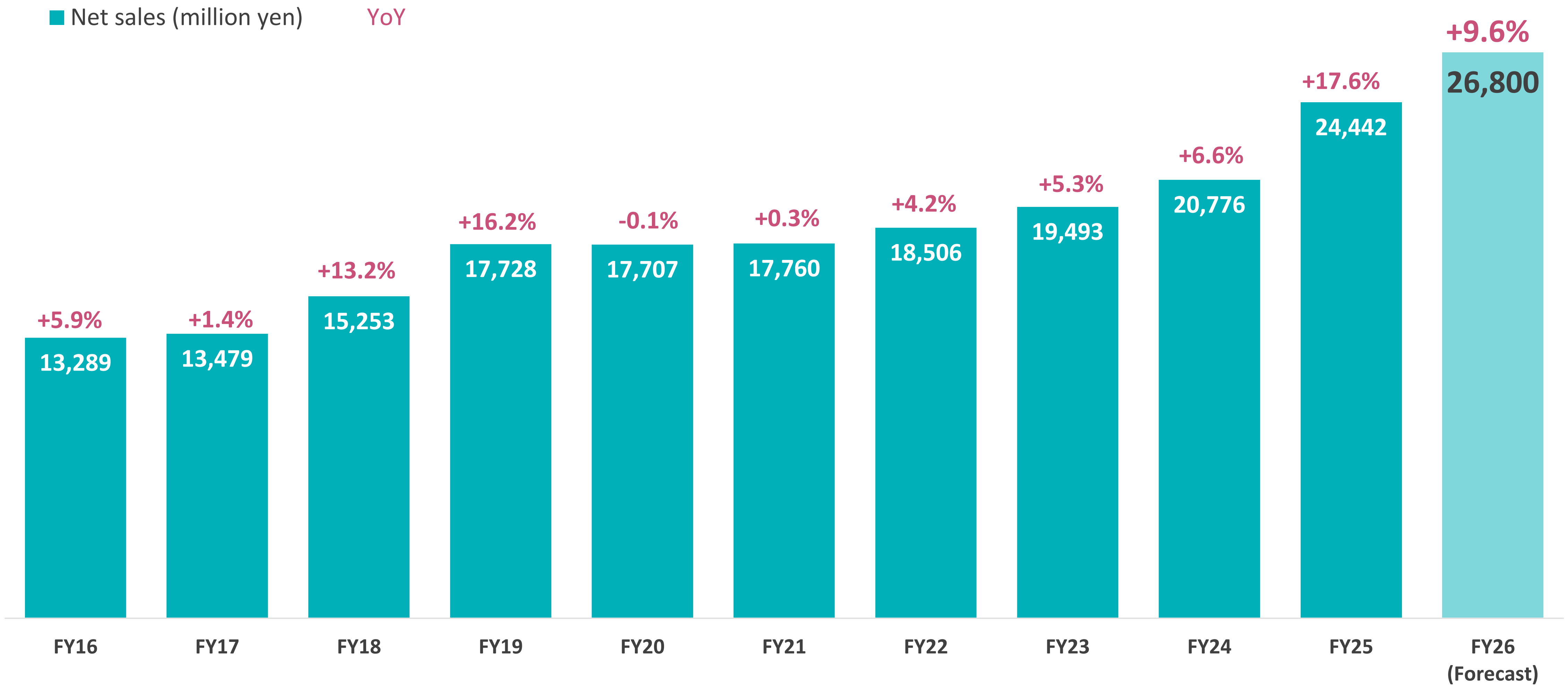
- Expand and strengthen sales partners through our partnership strategy, broadening the sales network and reinforcing sales capabilities.
- Expand overseas markets through closer collaboration with overseas offices and partners.
- Enhance product value through deeper integration with AI technologies 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.

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.

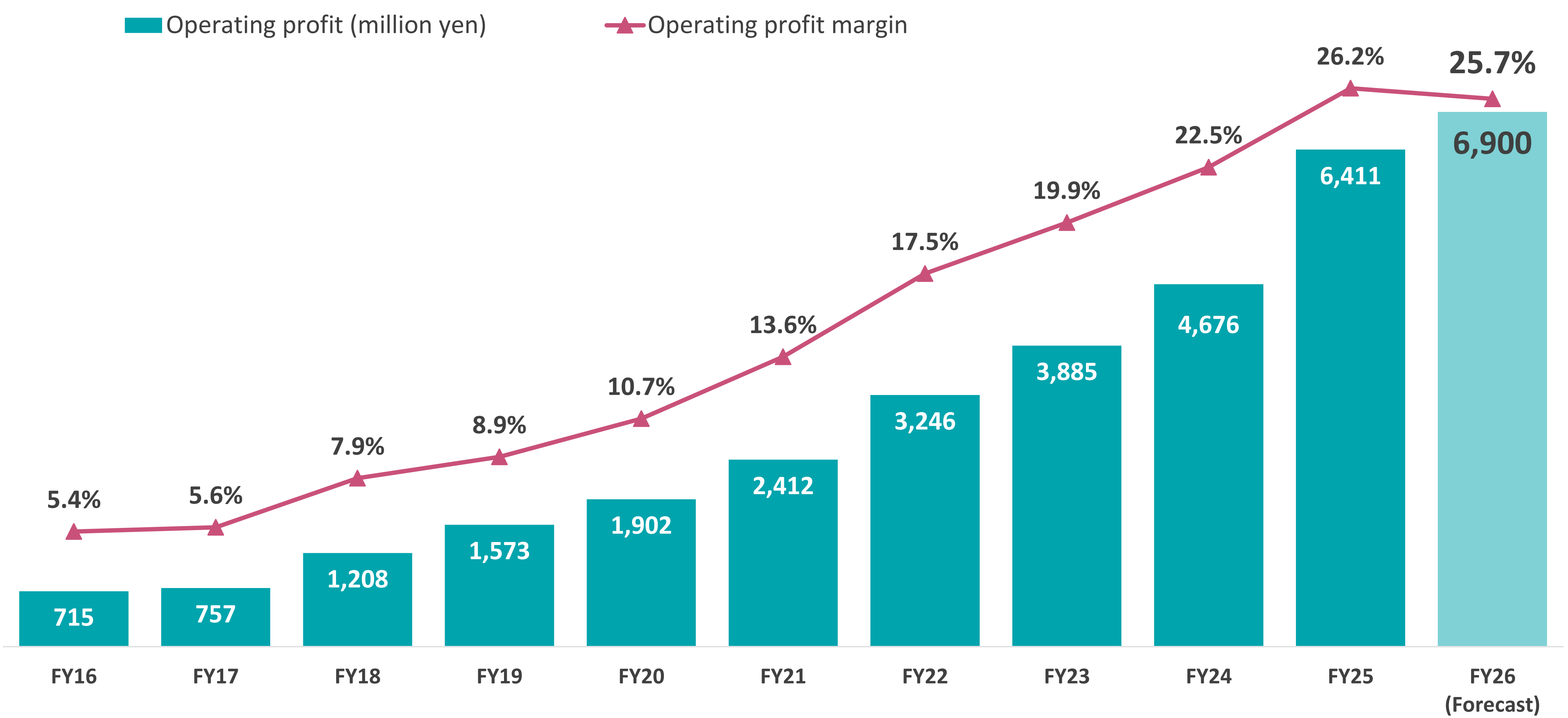


※ From FY26, all five previously non-consolidated overseas subsidiaries will be consolidated. The impact on the FY26 forecast from this scope change is +¥1,200 million.

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.



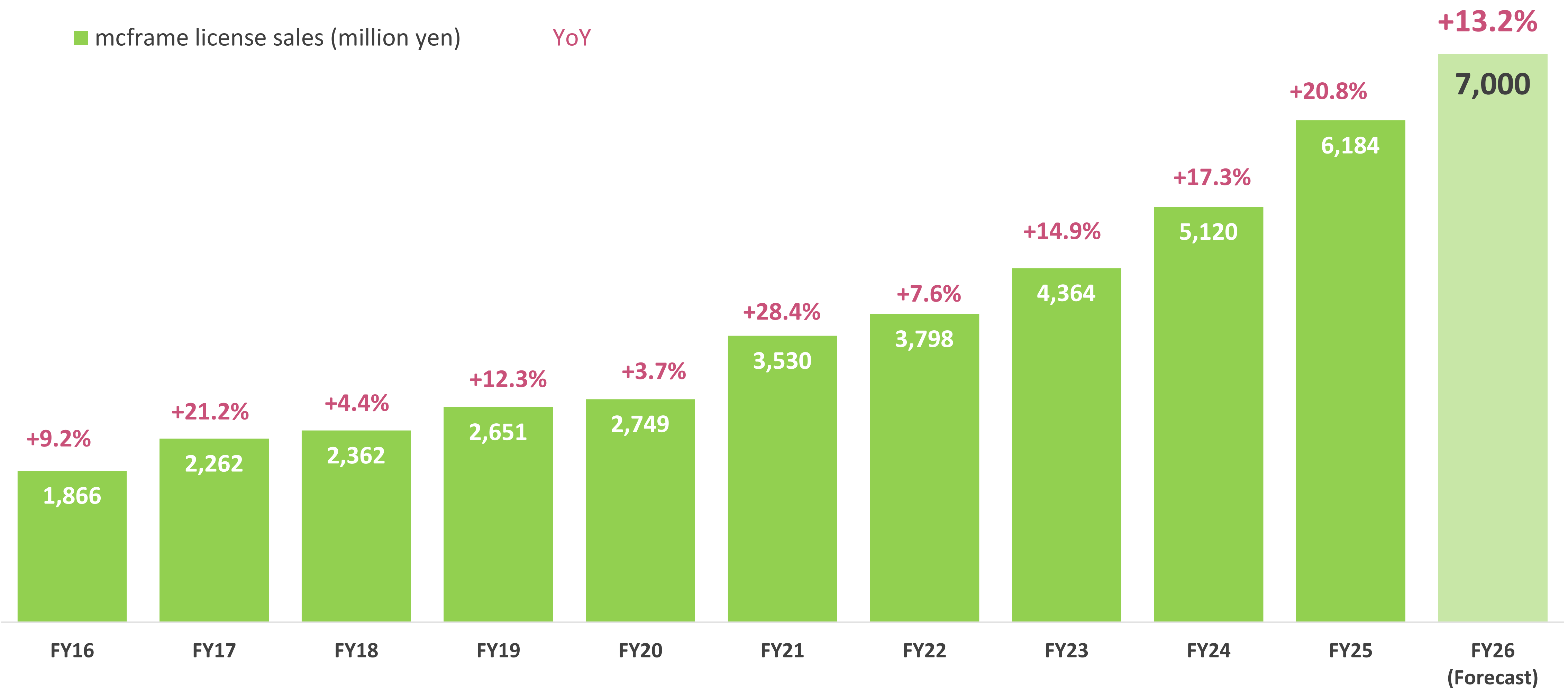
※ From FY26, all five previously non-consolidated overseas subsidiaries will be consolidated. The impact on the FY26 forecast from this scope change is +¥200 million.

mcframe License Sales & YoY Growth

mcframe

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.

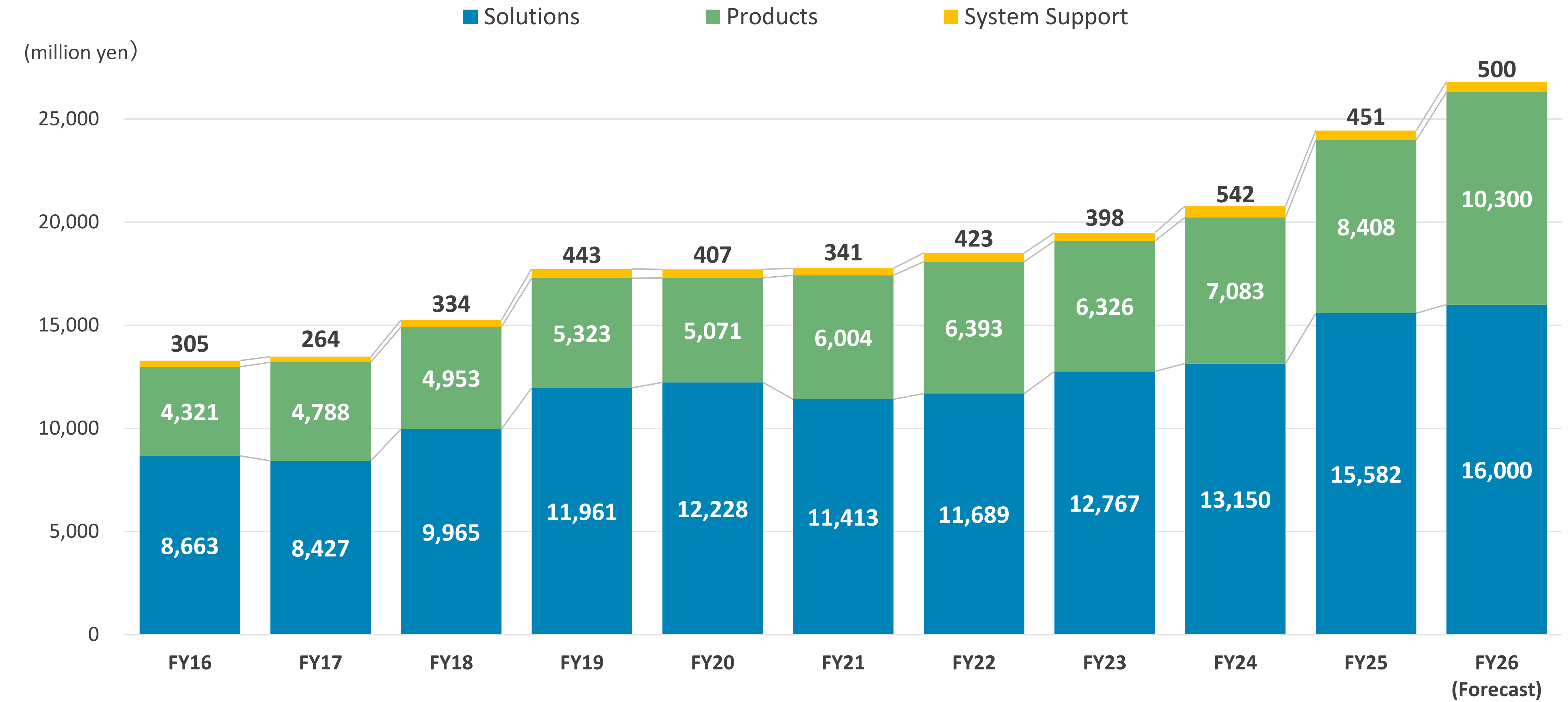


※ From FY26, all five previously non-consolidated overseas subsidiaries will be consolidated. The impact on the FY26 forecast from this scope change is +¥200 million.

Sales by Segment

No change from the May 12, 2026 disclosure

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

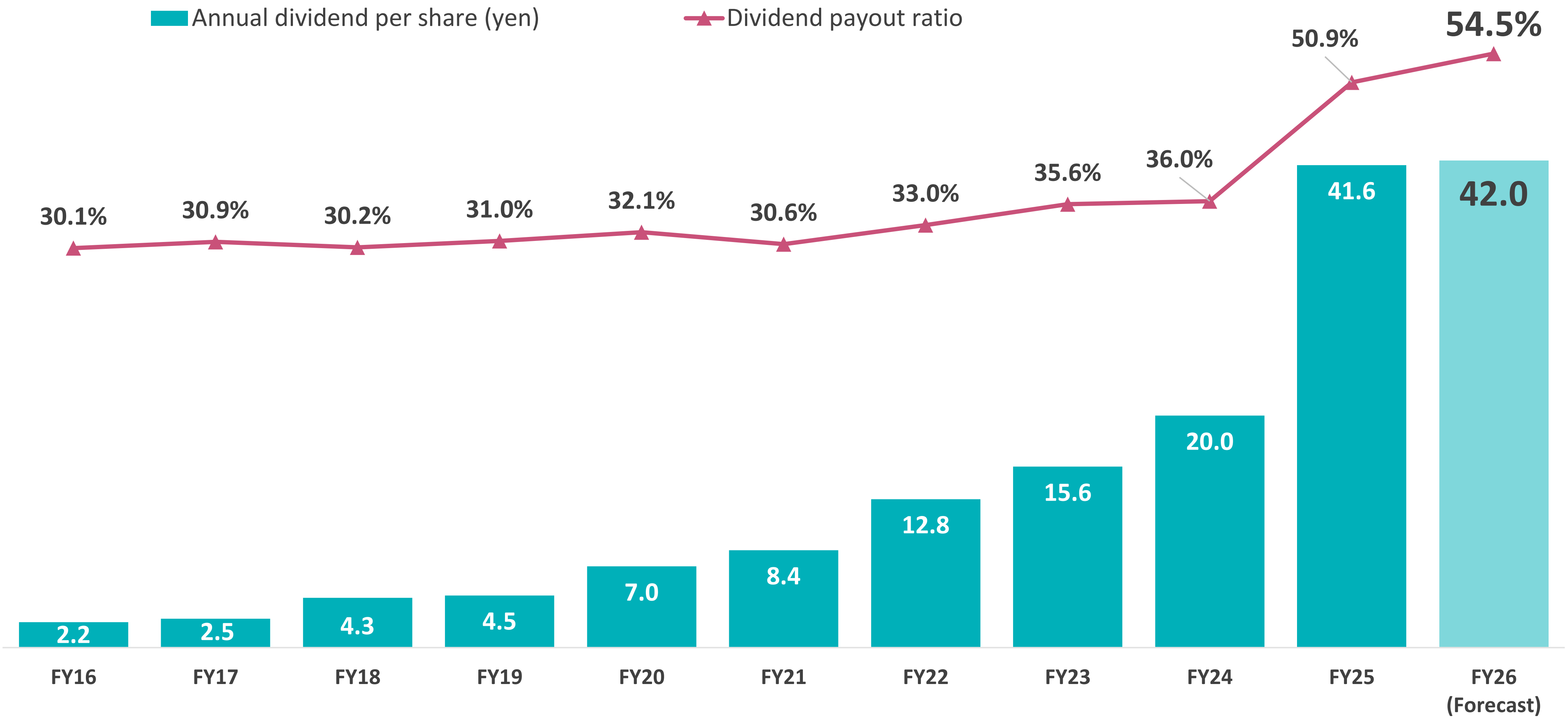


※ From FY26, all five previously non-consolidated overseas subsidiaries will be consolidated and included in the Products Business. The impact on the FY26 forecast from this scope change is +¥1,200 million.

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.

4. Data Book

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			
Cost of sales	2,821	2,736	2,859	3,268	3,197	3,462	3,389	3,236	3,385			
Gross profit	2,221	2,313	2,305	2,250	2,841	2,778	2,909	2,626	3,396			
Selling, general and administrative expenses	1,053	1,063	1,060	1,236	1,113	1,136	1,142	1,351	1,486			
Operating profit	1,167	1,249	1,245	1,014	1,728	1,642	1,766	1,274	1,910			
Operating profit margin	23.2%	24.7%	24.1%	18.4%	28.6%	26.3%	28.0%	21.7%	28.2%			
Non-operating income	20	4	0	2	26	5	1	5	17			
Non-operating expense	4	5	2	10	3	6	2	3	6			
Ordinary profit	1,183	1,247	1,243	1,006	1,750	1,641	1,766	1,276	1,921			
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			
Income taxes - current	380	392	404	353	620	523	556	39	626			
Income taxes - deferred	(0)	0	(0)	(180)	(2)	0	0	45	11			
Total income taxes	380	392	403	172	618	523	556	85	637			
Profit attributable to non-controlling interests	-	-	-	-	-	-	-	-	8			
Profit attributable to owners of parent	803	854	839	833	1,371	1,118	1,209	1,191	1,274			
EBITDA	1,365	1,448	1,467	1,220	1,948	1,851	2,009	1,535	2,167			
EBITDA margin	27.1%	28.7%	28.4%	22.1%	32.3%	29.7%	31.9%	26.2%	32.0%			

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			
Cost of sales	2,821	5,557	8,417	11,685	3,197	6,660	10,050	13,286	3,385			
Gross profit	2,221	4,534	6,840	9,091	2,841	5,619	8,529	11,156	3,396			
Selling, general and administrative expenses	1,053	2,117	3,178	4,415	1,113	2,249	3,392	4,744	1,486			
Operating profit	1,167	2,417	3,662	4,676	1,728	3,370	5,137	6,411	1,910			
Operating profit margin	23.2%	23.9%	24.0%	22.5%	28.6%	27.4%	27.6%	26.2%	28.2%			
Non-operating income	20	24	24	26	26	32	34	39	17			
Non-operating expense	4	10	12	23	3	10	12	15	6			
Ordinary profit	1,183	2,430	3,673	4,679	1,750	3,392	5,158	6,435	1,921			
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			
Income taxes - current	380	772	1,177	1,530	620	1,144	1,700	1,740	626			
Income taxes - deferred	(0)	0	(0)	(181)	(2)	(2)	(2)	43	11			
Total income taxes	380	772	1,176	1,349	618	1,142	1,698	1,783	637			
Profit attributable to non-controlling interests	-	-	-	-	-	-	-	-	8			
Profit attributable to owners of parent	803	1,658	2,497	3,330	1,371	2,489	3,699	4,890	1,274			
EBITDA	1,365	2,814	4,281	5,502	1,948	3,800	5,809	7,344	2,167			
EBITDA margin	27.1%	27.9%	28.1%	26.5%	32.3%	30.9%	31.3%	30.0%	32.0%			

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

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

Quarterly Balance Sheet

(million yen)

	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			
Cash and deposits	8,354	8,758	8,154	9,347	9,933	11,234	10,775	12,141	13,083			
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			
Non-current assets	3,245	3,344	3,747	4,115	3,801	3,890	3,958	4,306	4,292			
Intangible assets	1,687	1,764	1,808	1,859	1,940	2,035	2,077	2,120	2,158			
Investments and other assets	1,387	1,419	1,780	2,060	1,672	1,674	1,698	2,012	1,877			
Total assets	15,827	16,558	16,563	18,451	19,384	20,803	20,385	21,526	23,193			
Current liabilities	4,564	4,468	4,048	5,030	5,471	5,759	5,406	5,396	6,220			
Non-current liabilities	20	25	31	36	42	47	52	58	94			
Net assets	11,242	12,064	12,484	13,384	13,870	14,997	14,926	16,071	16,878			
Non-controlling interests	-	-	-	-	-	-	-	-	169			
Equity ratio	71.0%	72.9%	75.4%	72.5%	71.6%	72.1%	73.2%	74.7%	72.0%			

Cash Flows

(million yen)

Item	FY2023			FY2024			FY2025		
	1H	2H	Full Year	1H	2H	Full Year	1H	2H	Full Year
Cash flows from operating activities	1,874	1,679	3,553	1,672	1,850	3,522	2,841	3,065	5,906
Cash flows from investing activities	(616)	(511)	(1,127)	(621)	(854)	(1,476)	(171)	(944)	(1,116)
Cash flows from financing activities	(695)	(307)	(1,003)	(655)	(409)	(1,065)	(798)	(1,199)	(1,997)
Effect of exchange rate changes on cash and cash equivalents	(10)	2	(7)	(19)	2	(16)	16	(14)	1
Net increase (decrease) in cash and cash equivalents	552	862	1,414	376	588	965	1,887	906	2,794
Cash and cash equivalents at beginning of period	6,966	7,519	6,966	8,381	8,758	8,381	9,347	11,234	9,347
Cash and cash equivalents at end of period	7,519	8,381	8,381	8,758	9,347	9,347	11,234	12,141	12,141

5. Guide to IR Reference Materials

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 August 10, 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

Integrated Report 2025

The Integrated Report 2025, published on September 26, 2025, outlines our approach to sustainable corporate value creation and is intended to foster dialogue with our stakeholders. For non-financial information such as human capital, sustainability, and governance, please refer to the report. FY2025 ESG Data Book released ahead of the 2026 Integrated Report.

Contents

- Brand Statement & Philosophy / Value Creation History / Facts / Top Management Message
- Value Creation Story
  ・Value Creation Process / Business Model and Competitive Advantages (Strengths) / Capital Supporting Value Creation / Social Issues B-EN-G Addresses
- Growth Strategy
  ・Growth Strategy “BE 2030” / Management Plan “Management Vision 2026” / CFO Message / Business Strategies / Global Strategy / Human Capital Strategy / Human Rights, Environment / Sustainability Promotion Framework and Materiality
- Governance
  ・Corporate Governance / Board of Directors / Compliance / Risk Management / Outside Director Message
- Corporate Data
  ・Financial Data / Non-Financial Data / Stock Information / Company 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

＜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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Japanese　English

B-EN-G

Business Engineering for Growth