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February 6, 2026

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Notice Regarding Revisions to Full-Year Financial Results Forecast (Upward Revision) and Dividend Forecast (Increase) for the Fiscal Year Ending March 31, 2026

Business Engineering Corporation (the "Company") hereby announces that the full-year financial results forecast and dividend forecast for the fiscal year ending March 31, 2026 (April 1, 2025 to March 31, 2026) announced on November 7, 2025 have been revised as outlined below.

1. Revision to the full-year financial results forecast for the 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
	Million yen	Million yen	Million yen	Million yen	Yen
Previously announced forecast (A)	24,000	6,000	6,000	4,400	73.49
Revised forecast (B)	24,300	6,400	6,400	4,800	80.26
Change (B-A)	300	400	400	400	
Change (%)	1.3%	6.7%	6.7%	9.1%	
(Reference) Actual results for the previous fiscal year (Year ended March 31, 2025)	20,776	4,676	4,679	3,330	55.63

(2) Non-consolidated Financial Results Forecast

	Net sales	Ordinary profit	Profit	Basic earnings per share
	Million yen	Million yen	Million yen	Yen
Previously announced forecast (A)	23,500	5,500	4,000	66.81
Revised forecast (B)	23,800	5,850	4,400	73.57
Change (B-A)	300	350	400	
Change (%)	1.3%	6.4%	10.0%	
(Reference) Actual results for the previous fiscal year (Year ended March 31, 2025)	20,166	4,163	3,085	51.54

Note: The Company conducted a five-for-one stock split of its common shares effective January 1, 2026. "Basic earnings per share" is calculated assuming that the stock split was executed at the beginning of the previous fiscal year.

(3) Reasons for the revision

Net sales are expected to exceed the previous financial results forecast due to strong performance in the first nine months of the fiscal year. In terms of profits, operating profit and ordinary profit are projected to exceed those of the previous forecast for the same reason. 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.

2. Revision to Year-End Dividend Forecast for the Fiscal Year Ending March 31, 2026

(1) Details of the revision

	Annual dividends		
	2nd quarter-end	Year-end	Total
Previous forecast (Prior to split conversion)		22.00 yen (110.00 yen)	- (188.00 yen)
Revised forecast (Prior to split conversion)		26.00 yen (130.00 yen)	- (208.00 yen)
Actual results for the current fiscal year (Ending March 31, 2026)	78.00 yen		
Actual results for the previous fiscal year (Year ended March 31, 2025)	42.00 yen	58.00 yen	100.00 yen

(2) Reasons for the revision

The Company is working to return profits to shareholders in consideration of overall factors including the business environment surrounding the Company, expected financial results, and the financial standing of the Company. The Company intends to provide shareholder returns through dividend payments, and its basic policy is to strive for a progressive dividend and maintain a consolidated dividend payout ratio of over 50% in the medium to long term.

Regarding the year-end dividend forecast for the fiscal year ending March 31, 2026, the Company has revised its forecast to 26 yen per share (equivalent to 130 yen before the stock split). This is an increase of 4 yen from the previous forecast of 22 yen announced on November 7, 2025, and reflects the aforementioned basic policy and full-year financial performance outlook.

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.