Fiscal Year 2025
Financial Results Briefing Materials

May 12, 2026

Business Engineering Corporation

Securities Code: 4828　TSE Prime

B-EN-G

Business Engineering for Growth

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Note: Fiscal Year 2025 or FY2025 represents the fiscal year ending March 31, 2026.

Agenda

1. Summary of FY2025 4Q and 1-4Q Financial Results
2. Growth Strategy BE 2030: Progress Update
3. Global Expansion: Consolidating Overseas Subsidiaries to Drive the Next Growth Phase
4. AI Strategy: AI Powering a Stronger B-EN-G
5. Earnings Forecast for FY2026
6. Data Book
7. Guide to IR Reference Materials

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1. Summary of FY2025 4Q and 1-4Q Financial Results

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Executive Summary of FY2025 Financial Results

FY25 Business Environment

Corporate earnings overall 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.

FY25 Financial Results

- **Record-high results across sales, all profit levels, and orders received**
  - **Strong growth in both Solutions and Products businesses**
  - **Robust demand in both businesses and significant topline growth drove substantial profit growth**
  - **Net profit increased significantly, partly due to one-time tax benefits**
- **Significant YoY dividend increase, driven by 50%+ payout ratio policy from FY25 and strong net profit growth**
- **Year-end dividend: ¥26.0 per share（YoY +¥14.4）**

*Adjusted for the 5-for-1 stock split effective January 1, 2026.

（million yen）

Net sales	Operating profit	Net profit
24,442	**6,411**	**4,890**
YoY +17.6%	YoY +37.1%	YoY +46.8%
4 consecutive years of record highs	10 consecutive years of record highs	

ROE	Annual dividend*	Dividend payout ratio
33.2%	**¥41.6/share**	**50.9%**
YoY +5.8pt	YoY +¥21.6	YoY +14.9pt
	11 consecutive years of dividend increases, record high	

Solutions Business: ERP/core systems × Extended solutions

- Strong project pipeline and smooth execution drove full-year sales growth of over 18%.
- Improved profitability further contributed to full-year profit growth of over 30%.

Products Business: Proprietary software packages centered on mcframe

- Market leadership and strong adoption demand drove full-year license sales growth of over 20%.
- Significant license sales expansion led to full-year profit growth of over 21%.

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Summary of Consolidated Income Statement

Strong sales growth drove record highs across all metrics.

(million yen)	FY25 4Q	FY24 4Q		FY25 1-4Q	FY24 1-4Q		FY25	
		Actual	Change %		Actual	Change %	Forecast	Achievement
Net sales	5,862	5,519	+6.2%	24,442	20,776	+17.6%	24,300	100.6%
Gross profit	2,626	2,250	+16.7%	11,156	9,091	+22.7%	11,200	99.6%
Gross profit margin	44.8%	40.8%		45.6%	43.8%		46.1%	
Operating profit	1,274	1,014	+25.7%	6,411	4,676	+37.1%	6,400	100.2%
Operating profit margin	21.7%	18.4%		26.2%	22.5%		26.3%	
Ordinary profit	1,276	1,006	+26.9%	6,435	4,679	+37.5%	6,400	100.6%
Ordinary profit margin	21.8%	18.2%		26.3%	22.5%		26.3%	
Net profit	1,191	833	+42.9%	4,890	3,330	+46.8%	4,800	101.9%
Net profit margin	20.3%	15.1%		20.0%	16.0%		19.8%	
Orders received	6,748	6,295	+7.2%	24,585	21,690	+13.3%	24,500	100.3%

※ Full-year forecasts are as of the February 2026 upward revision.

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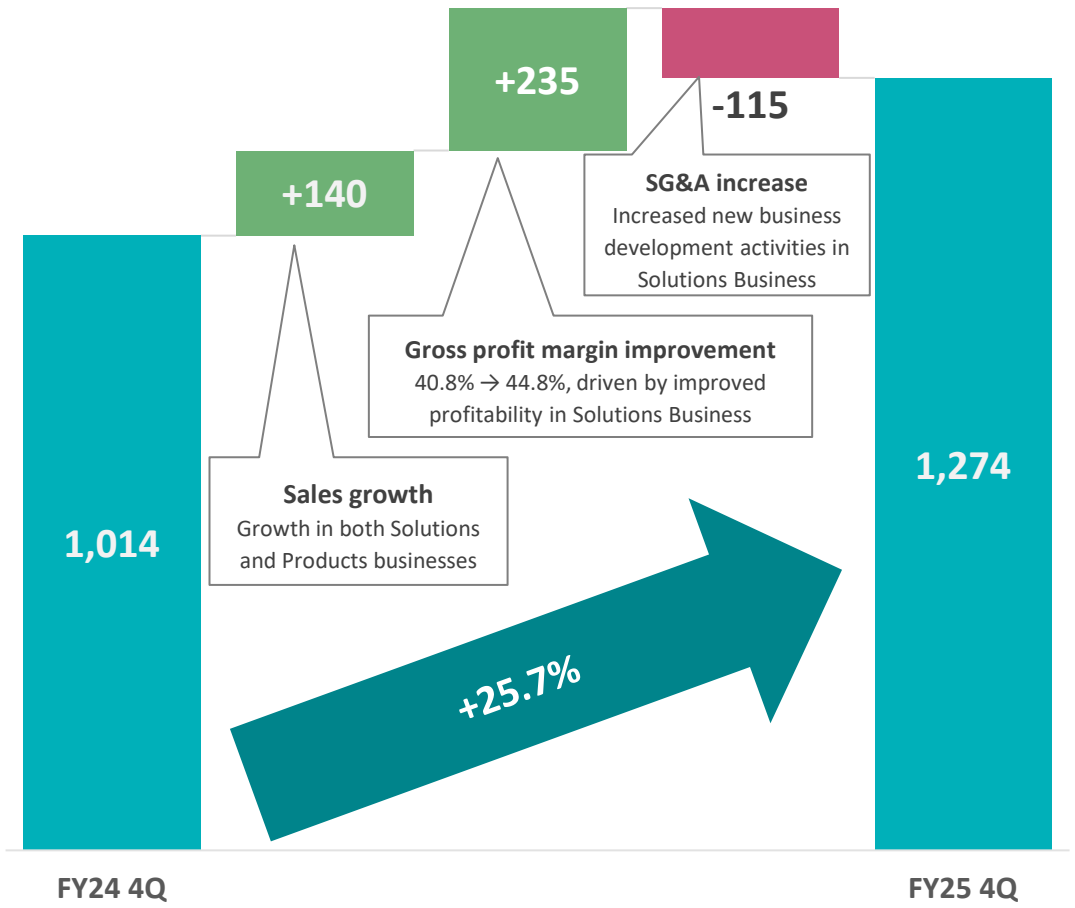
Analysis of Changes in Operating Profit（YoY）

For the full-year (1-4Q), sales growth drove significant profit growth, fully absorbing the impact of performance-linked bonuses and other costs. Continued improvement in gross profit margin also contributed.

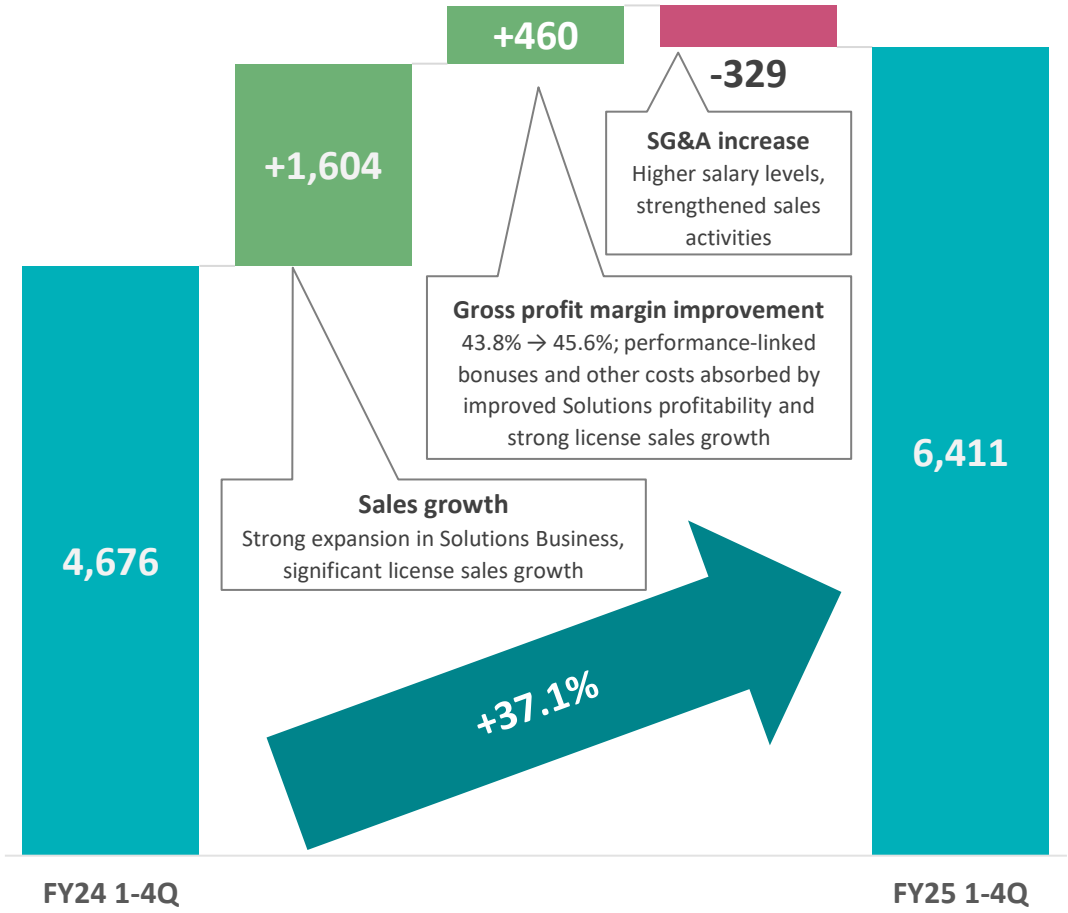
4Q comparison

（million yen）



1-4Q comparison

（million yen）



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Sales & Operating Profit by Segment

Solutions and Products businesses both achieved full-year targets. Sales growth in both segments significantly exceeded average sales growth rates, delivering strong full-year sales and profit growth.

Net sales

(million yen)	FY25 4Q	FY24 4Q		FY25 1-4Q	FY24 1-4Q		FY25	
		Actual	Change %		Actual	Change %	Forecast	Achievement
Solutions	3,670	3,488	+5.2%	15,582	13,150	+18.5%	15,400	101.2%
Products	2,042	1,926	+6.0%	8,408	7,083	+18.7%	8,400	100.1%
System Support	150	103	+45.2%	451	542	-16.7%	500	90.3%
Total	5,862	5,519	+6.2%	24,442	20,776	+17.6%	24,300	100.6%
mcframe license	1,424	1,358	+4.9%	6,184	5,120	+20.8%	6,100	101.4%

Operating profit

(million yen)	FY25 4Q	FY24 4Q		FY25 1-4Q	FY24 1-4Q		FY25	
		Actual	Change %		Actual	Change %	Forecast	Achievement
Solutions	1,042	983	+6.0%	4,751	3,635	+30.7%	-	-
Products	695	613	+13.5%	3,205	2,636	+21.6%	-	-
System Support	145	113	+27.8%	508	499	+1.8%	-	-
Eliminations & corporate	(608)	(695)	-	(2,054)	(2,095)	-	-	-
Total	1,274	1,014	+25.7%	6,411	4,676	+37.1%	6,400	100.2%

※ Full-year forecasts are as of the February 2026 upward revision.

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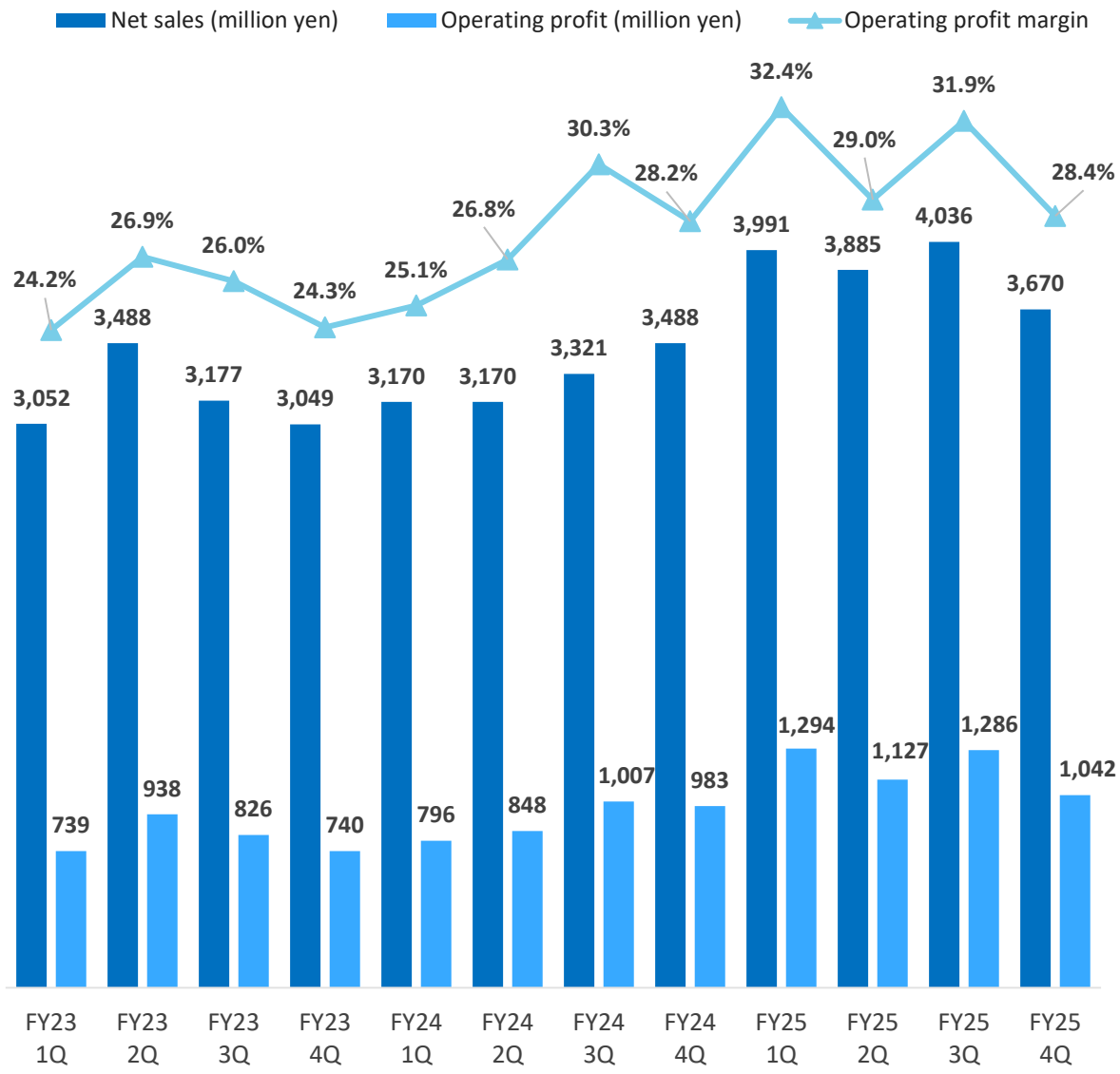
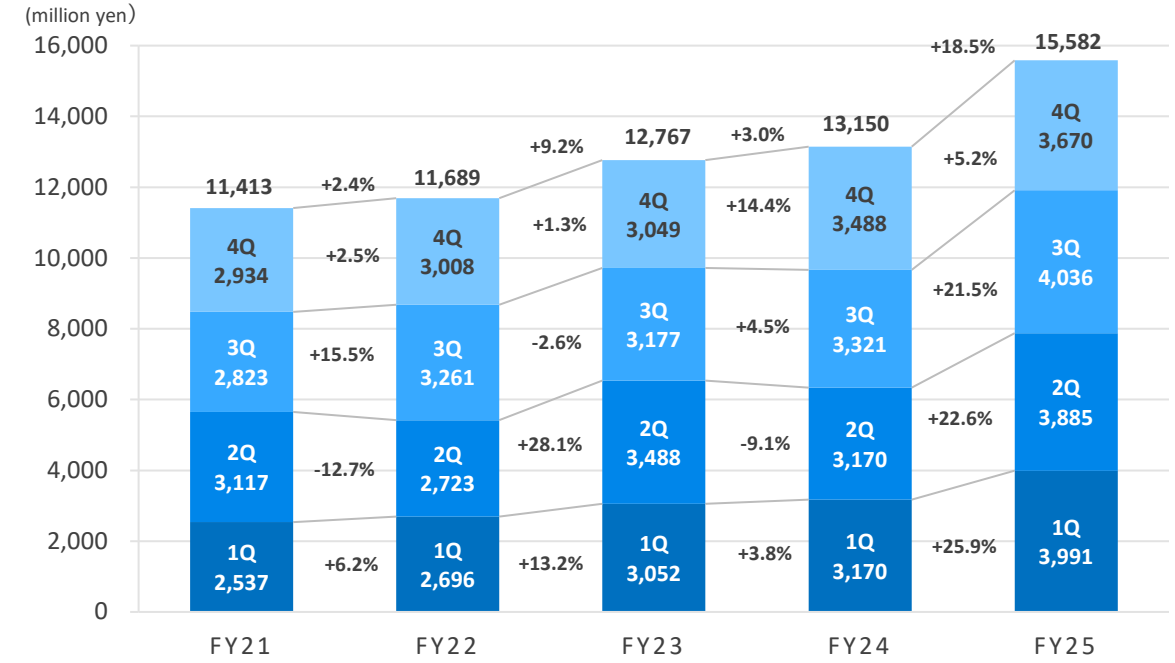
Segment Information: Solutions Business

＜Net sales and Operating profit＞



- A major project went live in 3Q, 4Q sales moderated as focus shifted to strengthening activities for future growth.
  Full-year sales significantly exceeded average growth rates.
- High-quality project execution delivered a strong full-year operating margin (30.5%).
- Strategic sales activities and enhanced solution delivery capabilities further strengthened the stable earnings base.

＜Net sales＞



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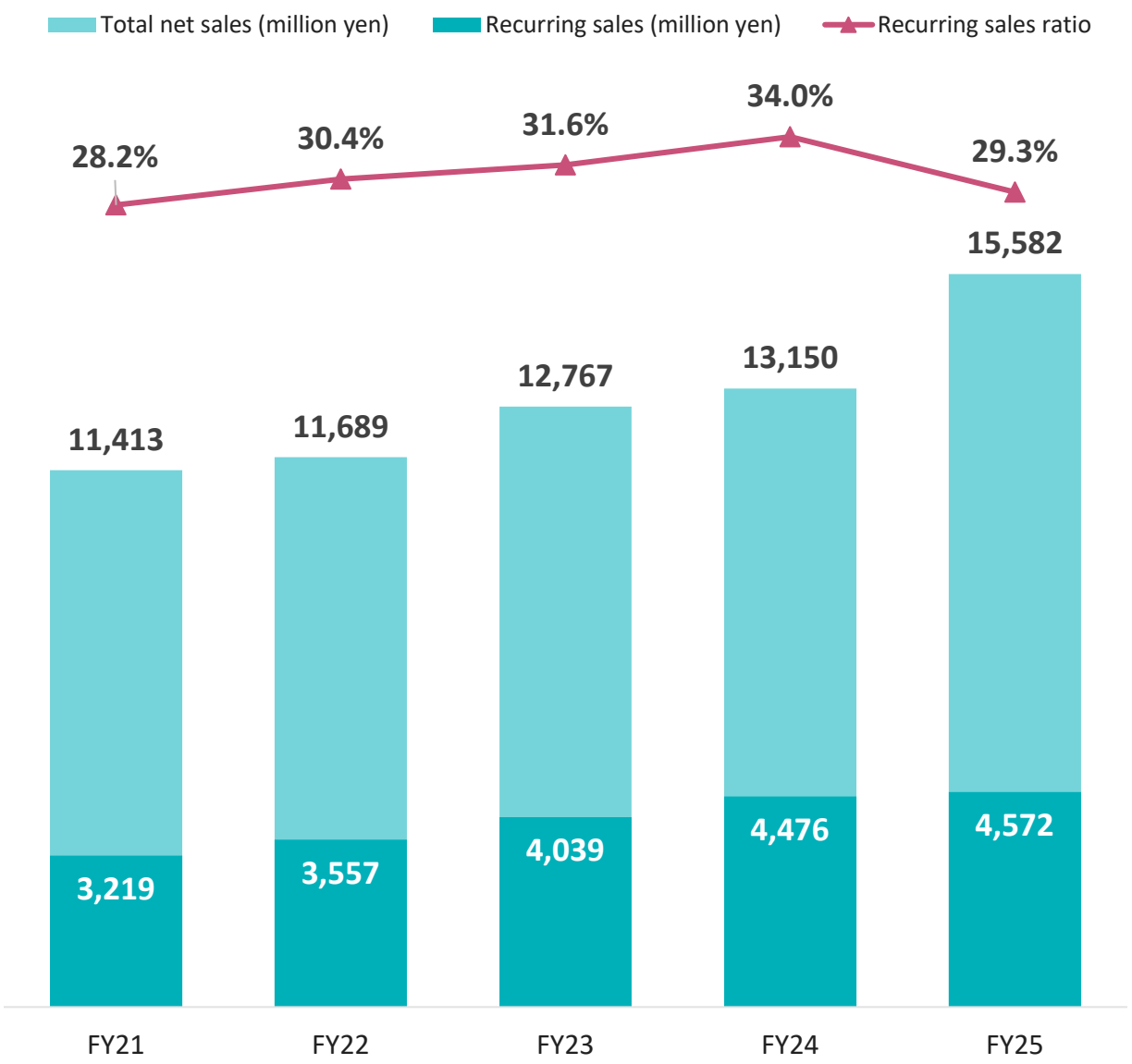
Segment Information: Solutions Business Recurring Sales Trends



■ Recurring sales expanded to ¥4.5 billion level

- Steady expansion from ¥3.21 billion in FY21 to ¥4.57 billion in FY25, a CAGR of +9.2%.
- Recurring earnings, primarily from maintenance and operational services, form the stable earnings base of the Solutions Business.

■Future direction

- Drive growth in both flow and recurring sales through monetization across the entire client lifecycle.

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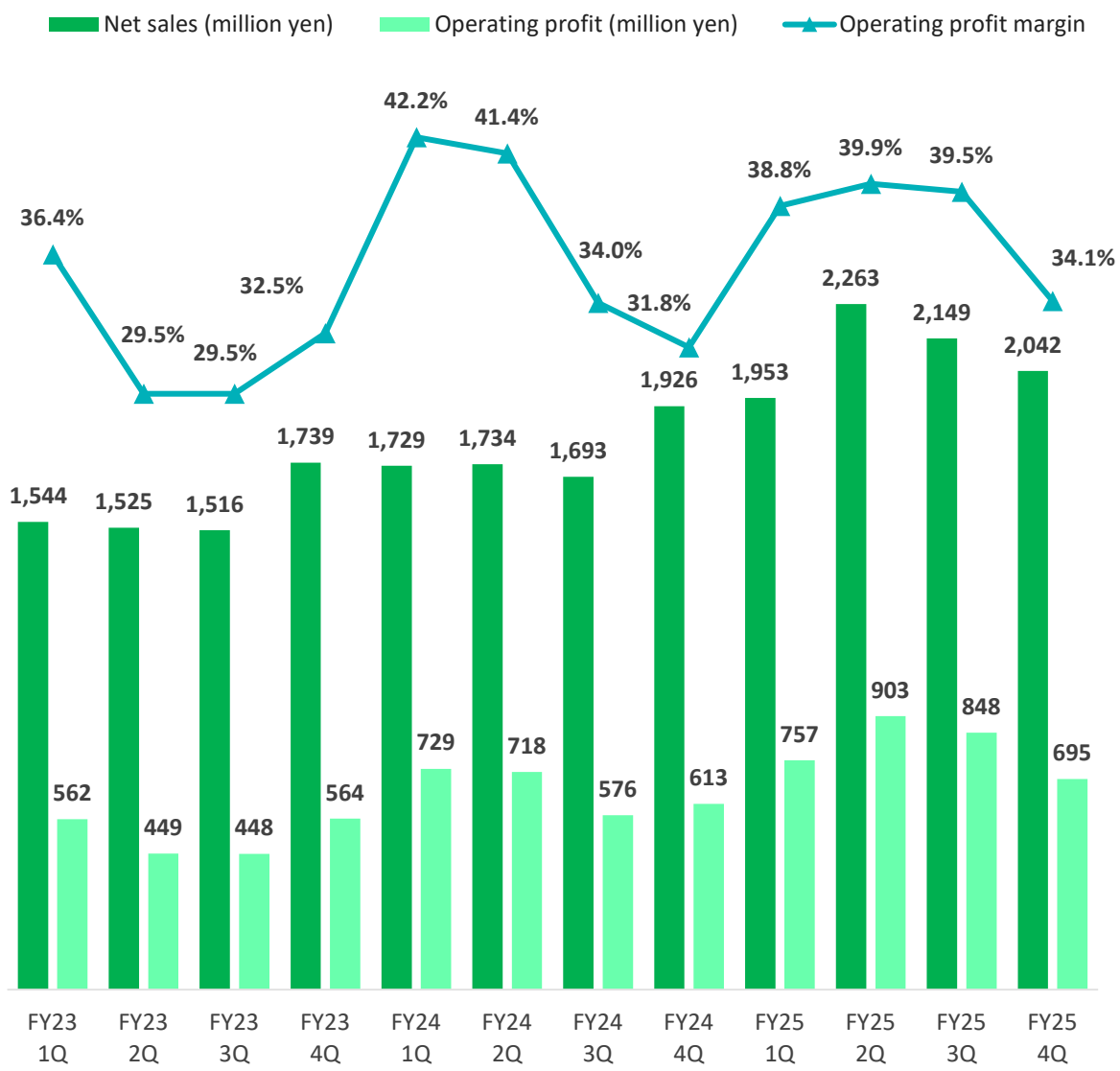
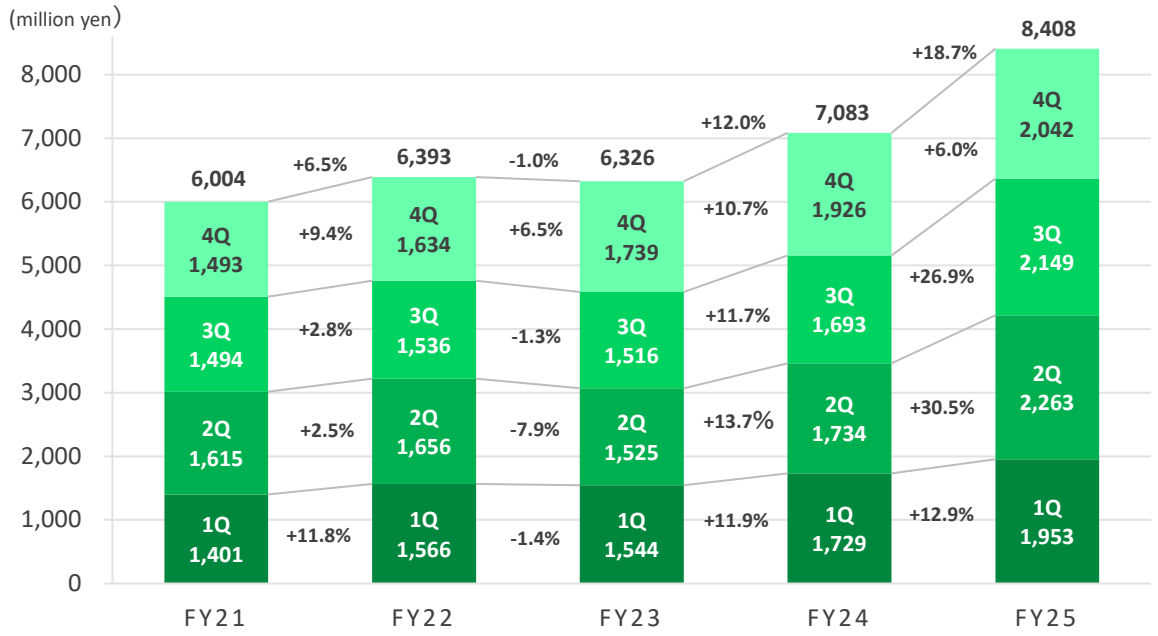
Segment Information: Products Business

＜Net sales and Operating profit＞



- 4Q license sales moderated temporarily, but the pipeline for upcoming projects steadily built up. Full-year sales significantly exceeded average growth rates.
- 4Q operating margin declined from the level through 3Q due to a lower license sales mix, but full-year operating margin remained strong at 38.1%.
- Expanded and strengthened sales partner network, and accelerated partner rollout of SaaS-based "mcframe X," laying the foundation for sustained growth.

＜Net sales＞



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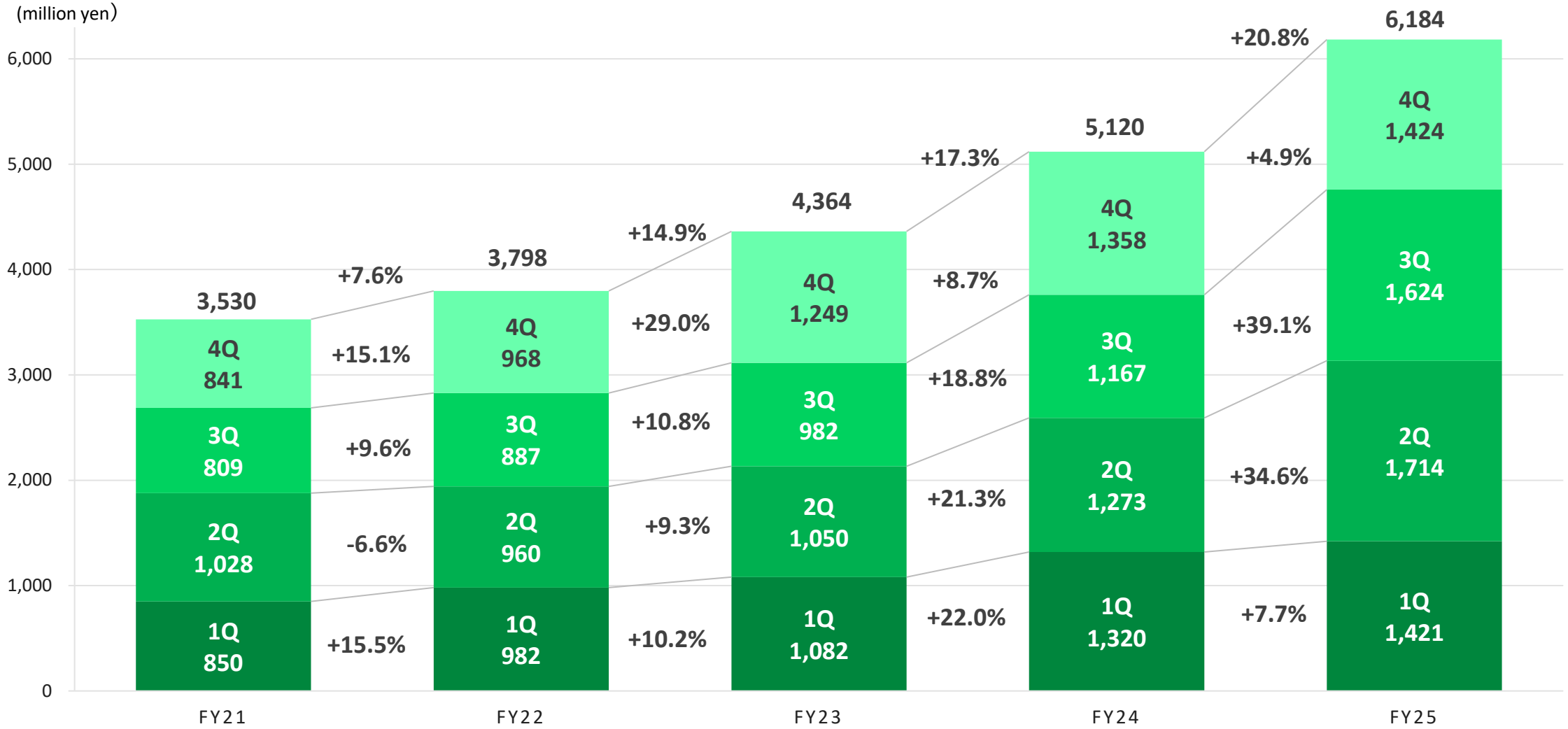
mcframe License Sales

Driven by mcframe's competitive position in the supply chain management field, full-year growth reached +20.8%, achieving consecutive record highs.



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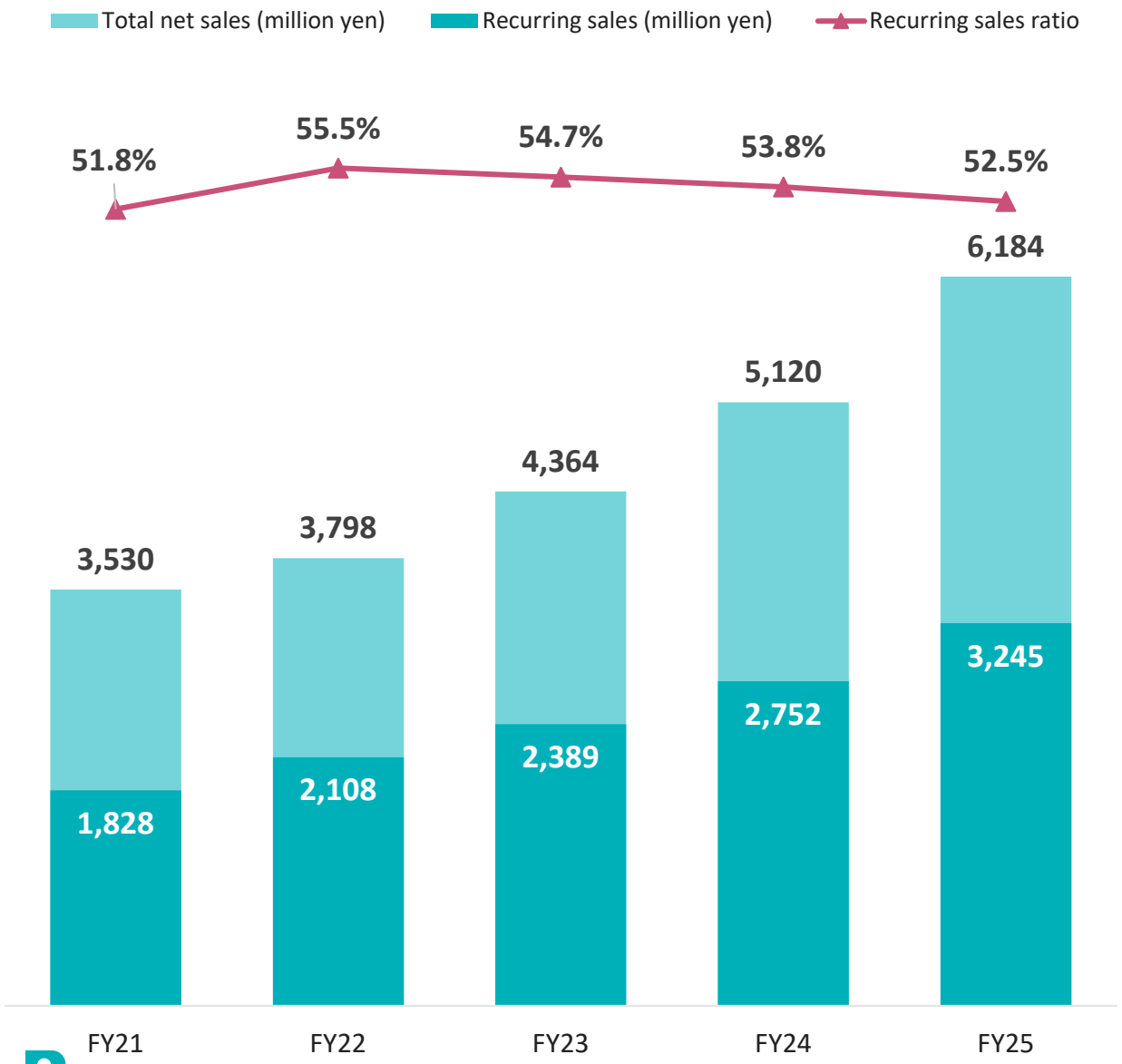
mcframe License Sales Recurring Sales Trends



■ Recurring sales nearly doubled over five years

- Grew from ¥1.82 billion in FY21 to ¥3.24 billion in FY25, a CAGR of +15.4%.
- Steady accumulation of recurring sales is expanding a stable earnings base that is resilient to economic cycles.

■ Future direction

- The shift to mcframe X and the resulting expansion of subscription-based contracts are expected to drive medium- to long-term growth in both recurring sales ratio and absolute amount.

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Summary of Consolidated Balance Sheet

Balancing growth investments with capital efficiency enhancement. Non-current assets increased, reflecting a rise in intangible assets as we continued to invest to strengthen product capabilities. Investments and other assets declined due to partial sales of strategic shareholdings.

(million yen)	FY25	FY24	
		Actual	Change %
Current assets	17,219	14,336	+20.1%
Cash and deposits	12,141	9,347	+29.9%
Notes and accounts receivable, and contract assets	4,416	4,277	+3.2%
Non-current assets	4,306	4,115	+4.7%
Intangible assets	2,120	1,859	+14.0%
Investments and other assets	2,012	2,060	-2.3%
Total assets	21,526	18,451	+16.7%
Current liabilities	5,396	5,030	+7.3%
Non-current liabilities	58	36	+58.6%
Net assets	16,071	13,384	+20.1%
Equity ratio	74.7%	72.5%	+2.2pt

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Summary of Consolidated Cash Flows

Leveraging operating cash flow for both growth investments and shareholder returns.
Strengthening product development investment and strategic investments for business expansion, while also strengthening shareholder returns.

(million yen)	FY25	FY24	Difference
Cash flows from operating activities	5,906	3,522	+2,384
Cash flows from investing activities	(1,116)	(1,476)	+359
Cash flows from financing activities	(1,997)	(1,065)	-932
Effect of exchange rate changes on cash and cash equivalents	1	(16)	+18
Net increase (decrease) in cash and cash equivalents	2,794	965	+1,828
Cash and cash equivalents at beginning of period	9,347	8,381	+965
Cash and cash equivalents at end of period	12,141	9,347	+2,794

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2. Growth Strategy BE 2030: Progress Update

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Introduction | About BE 2030

Announced May 13, 2025

What is BE 2030?

We have announced our growth strategy BE 2030, which represents B-EN-G's vision and targets for FY2030 (ending March 2031).

Purpose and objectives of BE 2030

- In August 2021, with a final year of FY2026 (fiscal year ending March 2027), we formulated our management plan, Management Vision 2026. As we achieved our profit targets ahead of schedule and to reflect changes in our business environment, in November 2023, we announced Management Vision 2026 Strategy Revision.
- As our earnings forecast for FY2025 indicates we will achieve our revised targets ahead of schedule, we have published our direction towards 2030 as BE 2030.
  We will continue the qualitative initiatives of Management Vision 2026.

Business segments in BE 2030

This document uses different business segments from our previous disclosures.

		BE 2030 business segments			
		Systems Integration Business	**License Business**	**Global Business**	**New Business & Others**
Disclosed segments	**Solutions**	●			●
	Products		●	●	
	System Support	●			

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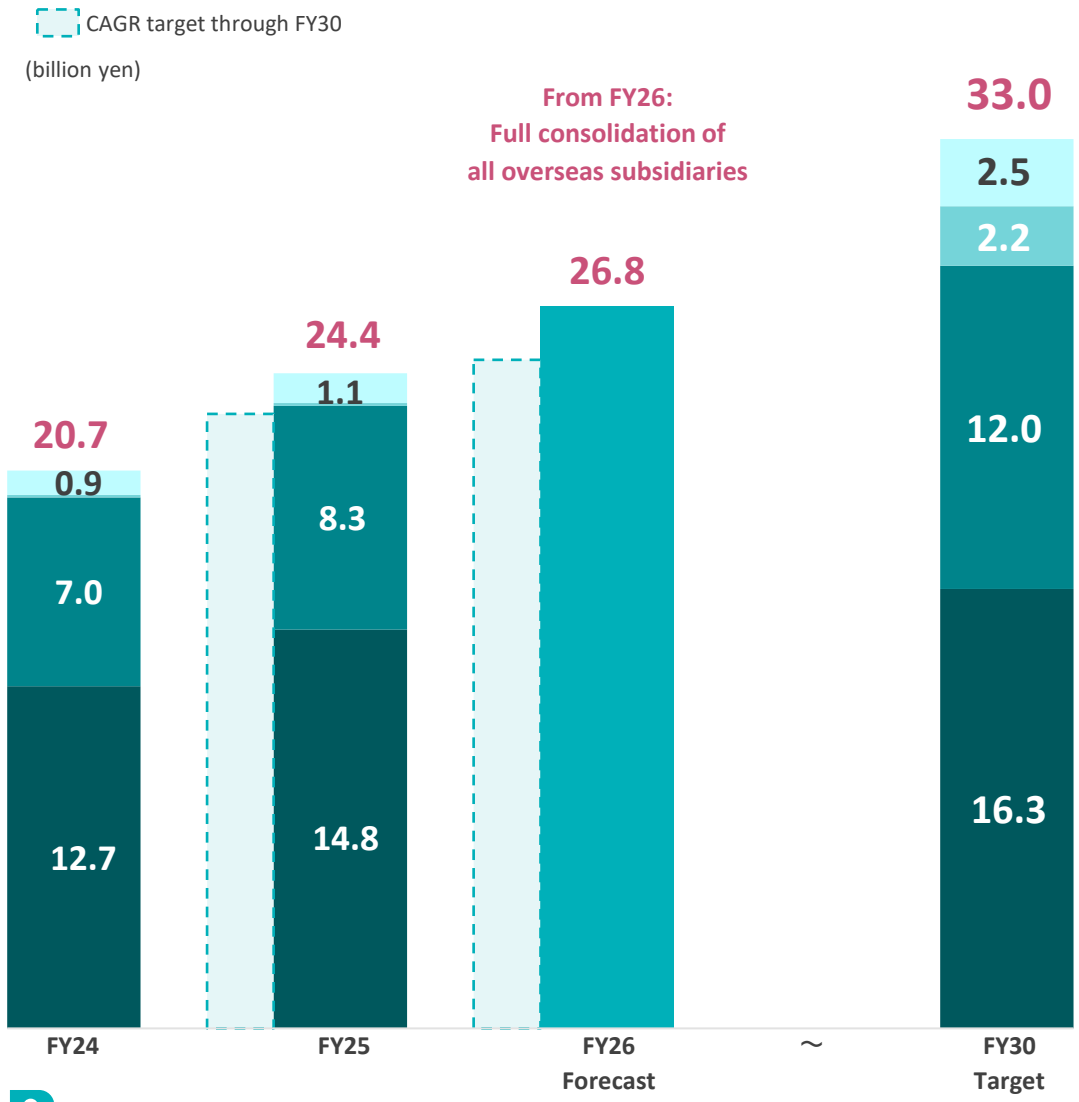
BE 2030 | Progress Toward Our Targets

Initiatives are progressing on plan across all 4 business segments, reinforcing our confidence in achieving the targets.

＜Net sales＞



This plan does not include earnings from inorganic growth such as M&A

Net sales	Operating profit	ROE
¥33.0 billion	¥10.0 billion	20% or higher

BE 2030 Business Segment	FY30 Sales Target	Initiatives	Progress / Status
New Business & Others	¥2.5 billion	・Expanding data utilization and DcX business ・Expanding user co-creation business ・Business development & service provision in new fields	Steady growth in data utilization and DcX business; launched DX solutions for frontline workers, building a solid foundation for new business areas.
Global Business*	¥2.2 billion	・Expanding license sales & implementation support by overseas subsidiaries ・Establishing new overseas locations	Overseas subsidiary sales have grown at approximately 12% CAGR over the past three years. From FY26, all overseas subsidiaries will be consolidated, accelerating license sales expansion.
License Business	¥12.0 billion	・Establishing position as de facto standard for manufacturing through hybrid offering of existing mcframe + cloud products (mcframe X)	Established market leadership in supply chain management; multiple mcframe X go-lives achieved, with a hybrid delivery model now in operation.
Systems Integration Business	¥16.3 billion	・Stable and robust earnings base through continuous client problem-solving with SAP + extended solutions and maintenance services	Long-term client relationships have improved project profitability, establishing a stable earnings base. The continuous client-issue-resolution model based on SAP plus extended solutions is now firmly in place.

*FY24 and FY25 global revenue figures reflect the U.S. subsidiary only.

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BE 2030 | Progress Update

FY25 results significantly exceeded the CAGR implied by our FY30 targets, keeping us firmly on track toward FY30.

FY25 exceeded plan, supported by strong demand in both the Systems Integration and License businesses.
While FY26 growth is expected to moderate temporarily, we remain on track toward our FY30 targets.

Net sales

FY25 Actual

¥24.4 billion

FY24: ¥20.7 billion **(YoY +17.6%)**

FY30 target ¥33.0 billion

Operating profit

FY25 Actual

¥6.41 billion

FY24: ¥4.67 billion **(YoY +37.1%)**

FY30 target ¥10.0 billion

ROE

FY25 Actual

33.2 %

FY24: 27.4% **(+5.8pt)**

FY30 target 25.0%

● Systems Integration Business

FY25 results significantly exceeded expectations, supported by a strong project pipeline reflecting robust customer demand. From FY26 onward, growth is expected to return to normalized levels, while our stable earnings structure, anchored by long-term client relationships, remains firmly intact.

● License Business (mcframe)

New client acquisition exceeded expectations, driving license sales growth of over 20% year-on-year. mcframe's competitive advantage continues to position it as the de facto standard for the manufacturing industry, solidly fulfilling its role as a key growth engine toward FY30.

● Global Business

Expanding mcframe license sales and implementation support through overseas subsidiaries. Preparations underway to establish new overseas locations, supporting our path to FY30.

● New Business & Others

Driving expansion of data utilization and DcX businesses, alongside the launch of DX solutions for frontline workers.
Next-generation growth drivers for FY30 are steadily taking shape.

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3. Global Expansion:
Consolidating Overseas Subsidiaries to Drive the Next Growth Phase

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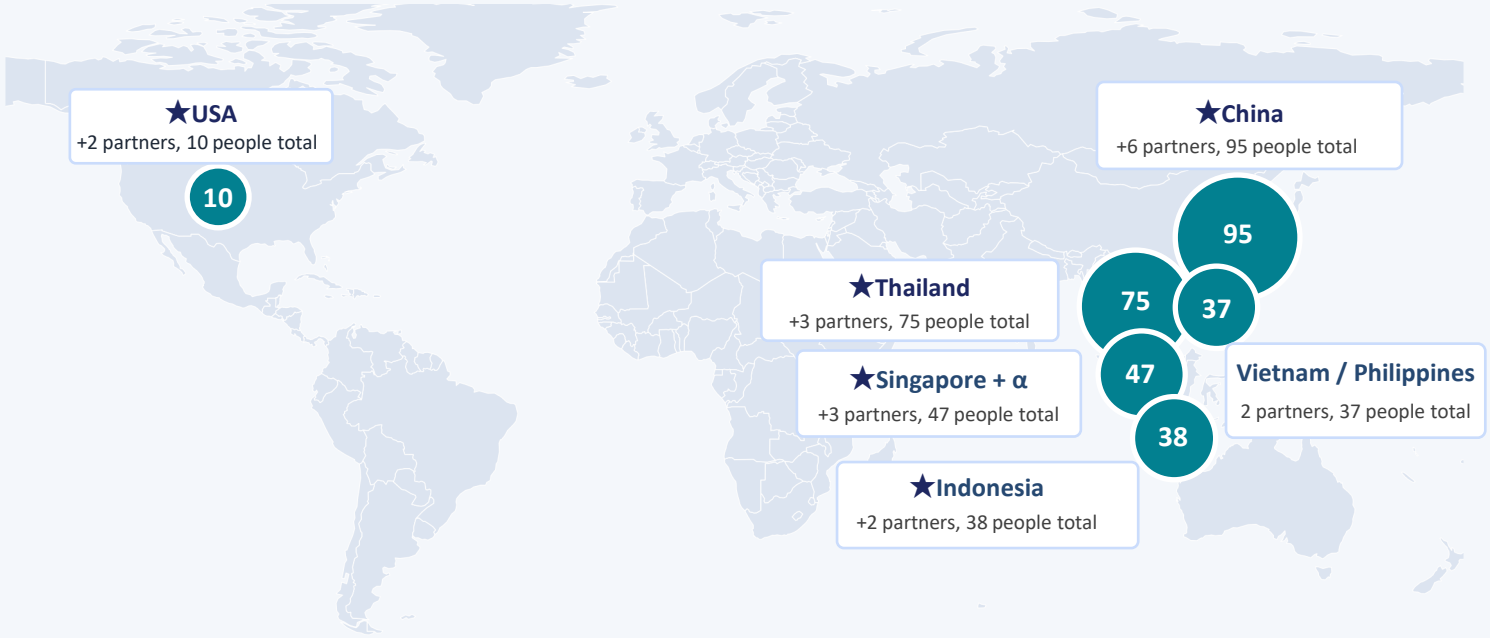
Global Business | Accelerating Growth and Consolidation of Overseas Subsidiaries

Local presence in 5 overseas countries; in addition to the currently consolidated USA subsidiary, two in Thailand, one in China, one in Singapore, and one in Indonesia will be consolidated from FY26.

302-person network including overseas partners, driving expansion to Japanese-affiliated and local clients.

Location map (bubble size = headcount)



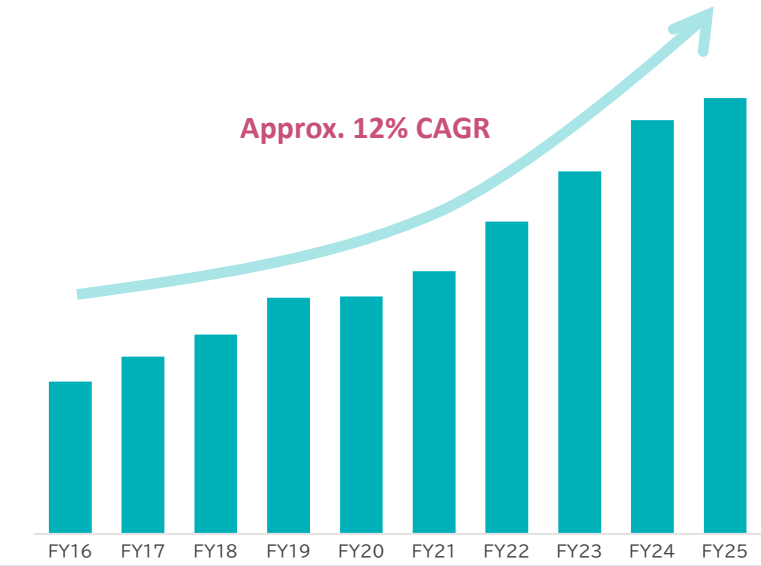
[Legend] ★ Our overseas subsidiaries

N — Headcount (bubble size = scale)

Notation: "N partners, N people"

Total: 302 people / including overseas partners (as of end of March 2026)

Total sales trend of all overseas subsidiaries



Domestic earnings base + Overseas growth engine

- Positioning mcframe as the core product driving overseas growth.
- Accelerating expansion to local companies in addition to Japanese-affiliated clients.
- Continuing to strengthen our local partner network and overseas subsidiary structure.
- **Consolidation of all overseas subsidiaries from FY26.**

*Only the USA subsidiary was consolidated in FY25

Continuing to strengthen overseas subsidiary structures and partnerships with local partners.

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Growth Strategy Toward FY30: Global Business Sales of ¥2.2 billion (Consolidated)

Under our growth strategy BE 2030, we plan to achieve FY30 sales of ¥2.2 billion, with the consolidation of overseas subsidiaries in FY26 as the starting point.

FY30 sales target (consolidated)

¥2.2 billion

Key initiatives

- Expanding license sales and implementation support through overseas subsidiaries
- Establishing new overseas locations (expansion beyond ASEAN)
- Full-scale sales expansion to local companies (locally-owned)

Steps in global expansion — Expanding Markets in Four Phases

1. **Supporting Japanese clients' overseas expansion** (current status)
   Implementing mcframe at overseas subsidiaries of Japanese manufacturers (current core business)
2. **Track record in overseas local markets** (current status)
   Building implementation and maintenance track record through subsidiaries and partners
3. **Expansion to local companies** (future focus)
   Full-scale sales to locally-owned mid-sized manufacturers
4. **Market expansion** (future focus)
   Expanding markets through new locations and entry beyond ASEAN

Consolidation of overseas subsidiaries to drive the next growth phase

Capturing the local company market through 30 years of Japanese client base × local partner network × proprietary product strength

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Global Business Model: Why B-EN-G Can Win Overseas

Combining untapped territory beyond major ERP vendors × proprietary product × vertical integration to deliver high margins and stable earnings simultaneously

1 Strategic positioning
– *Where we compete*

We focus on the mid-sized manufacturing market in emerging Asian economies, where major ERP vendors have not actively entered.

- Establishing first-mover advantage in markets without major competitors
- Delivering optimal functionality × price tailored for mid-sized manufacturers
- Local-specific features create barriers to new market entrants

2 Flexible localization
– *What we sell*

Deploying our proprietary product mcframe, designed for multi-language, multi-currency, and country-specific tax compliance, in a globally usable form.

- Standard support for local languages, currencies, and tax systems
- Rapid in-house response to country-specific regulatory changes
- 30 years of accumulated industry expertise embedded in the product

3 Vertically integrated model
– *How we earn*

Integrating license sales and implementation support through overseas subsidiaries. Capturing both the high margins of product sales and the stable earnings of implementation support simultaneously.

- License sales: High-margin earnings source
- Implementation support: Continuous and stable earnings base
- Running both together creates exclusive client lock-in

Capturing both high margins from product sales + stable earnings from implementation support
A structure that is difficult for major competitors to replicate

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

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What Software Will Survive in the AI Era? | The Relationship Between AI and ERP / Business Applications

B-EN-G's View: Even as auto-generation and auto-development advance, three categories of software will remain essential

1

Software requiring rigor and high-speed performance

Systems such as accounting and MRP (Material Requirements Planning), where data accuracy and processing speed underpin core business operations

◎ Applies to mcframe

2

Industry- and operations-specific software

Software handling specialized knowledge and data not found in general-purpose tools (e.g., shop-floor know-how, veteran expertise and tacit skills, operational improvement insights)

◎ Applies to mcframe

3

Software involving physical experiences

Software that engages the five senses to instruct, support, and train frontline workers.

New business domain

Going forward, ensuring software accountability, consistency, and maintainability will become increasingly important.

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What Software Will Survive in the AI Era? | The Relationship Between AI and ERP / Business Applications

Even as generative AI advances, ERP will not become obsolete. Only how it is used and how it delivers value will change ⇒ The value of ERPs will be redefined, not lost.

Record and control = ERP; Understanding and judgment = Generative AI: Different roles, complementary functions

ERP vs. generative AI: Two comparison axes demonstrated by mcframe

1. Role division — ERP and generative AI are complementary

"Even as generative AI advances, ERP will not become obsolete." (B-EN-G)

Item	ERP	Generative AI
Data integrity	◎	△
Internal control	◎	×
Processing accuracy	◎	△
Usability	△	◎
Analysis & insight	△	◎
Flexibility of dialogue	×	◎

2. Resilience to auto-development — ERP will survive

"ERP's competitive edge lies not in specifications, but in the business model embedded within." (B-EN-G)

Item	ERP	Generative AI
App delivery	◎	◎
Maintainability	◎	△
Regulatory compliance	◎	△
Auditability	◎	×
Accountability	Vendor	Unclear
Long-term continuity	◎	△

An accountable ERP: mcframe, the digital foundation for manufacturing in the AI era

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B-EN-G's Competitive Edge in the AI Era | A Partner That Understands the Operations and Implements with Accountability

Even as general-purpose AI becomes widespread, consulting will not become obsolete. Our 30 years of business expertise generate value that general-purpose AI cannot reach.

Business expertise and tacit knowledge = Consulting; Large-scale pattern processing = General-purpose AI
: Different roles, complementary functions

Consulting + business expertise vs. General-purpose AI — Two axes of Solutions Business advantage

1. Role division — Business Expertise and General-Purpose AI Are Complementary

"30 years of business expertise × AI delivers value that general-purpose AI cannot reach." (B-EN-G)

Item	Consulting + business expertise	General-purpose AI
Business understanding & requirements definition	◎	△
Structuring tacit knowledge	◎	×
Industry-specific regulatory compliance	◎	×
Large-scale data processing	△	◎
Pattern recognition & inference	△	◎
Repetitive task automation	○	◎

2. Resilience in implementation accountability — Partners will survive

"Talent that understands the business and implements with accountability is what gets chosen." (B-EN-G)

Item	Consulting + business expertise	General-purpose AI
PoC execution	◎	◎
Transition to production	◎	△
Quality assurance & audit support	◎	×
Regulated industry support (pharma, etc.)	◎	×
Accountability	Partner	Unclear
Long-term collaboration & continuous improvement	◎	△

An accountable partner: Our Solutions Business will serve as the digital partner for manufacturing in the AI era

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Product Evolution (Adopting AI) | The mcframe Evolution Story

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"

30 years of business expertise × AI:

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

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The True Data Utilization Delivered by AI × Manufacturing-Specialized ERP

Delivering unique value that general-purpose AI alone cannot achieve

	【Layer 1】 General information	**Commodity domain replaceable by general-purpose AI** Efficiency gains from leveraging publicly available information on the internet
Delivering value unique to B-EN-G	【Layer 2】 Information specialized in manufacturing & SCM	**Domain knowledge, obtainable only through manufacturing-specialized ERP** Manufacturing-specific knowledge and know-how delivered in optimized form
	【Layer 3】 Each client's proprietary data	**Differentiation as a dedicated AI for each company's manufacturing processes** Securely learning each company's unique production records, highly confidential cost structures, and on-site know-how building a dedicated, best-in-class AI that no competitor can replicate

Accumulated supply chain data and company-specific knowledge can be leveraged through an AI-enabled mcframe.

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Business Evolution | Structural Transformation in Delivery and Development (Paradigm Shift)

The structural transformation of delivery and development driven by AI solves current challenges, contributing to both scalability and improved profitability

Current challenges	IT talent shortages prevent us from fully meeting strong market demand; catching up with new technologies and ensuring product quality require significant time and effort, delaying new product launches

Agility

Accelerating delivery and product development

Automating development and implementation processes shortens lead times for delivery and product development

Accelerating product implementation and time-to-market cycles

Scalability

Reducing lost sales opportunities

Reducing labor requirements in implementation compensates for talent shortages and alleviates capacity-driven order refusals

Preventing lost opportunities and expanding sales

Profitability

Achieving both productivity and quality improvement

Automating development and implementation processes improves both productivity and quality

Improving profit margins through both cost reduction and quality enhancement

Structural transformation through AI will drive sustainable business growth and establish mcframe as the next-generation de facto standard.

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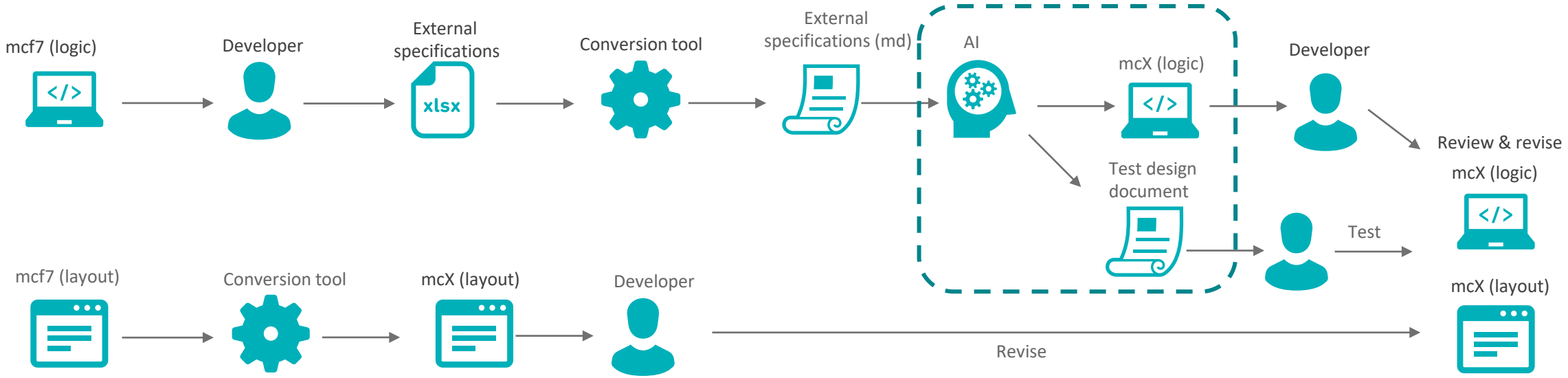
AI Technology That Solves Challenges | mcframe Development Model

Leveraging AI to drive efficiency and reduce labor in mcframe development

- **Generating code from external specifications:**
  ⇒ Improving coding efficiency and productivity
- **Generating test cases from external specifications:**
  Instantly generating approximately 200 test cases per screen, reducing labor in test design



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AI Technology That Solves Challenges | Leveraging AI in the SI Business

Integrating AI into the SI process to deliver high-value-added system implementation

Value Discovery



Supporting decision-making for the optimal roadmap.

- Presenting quantitative evidence: Eliminating manual preconceptions and identifying inefficiencies based on actual data.
- Setting target KPIs: Establishing target values for production lead time, inventory turnover, order fulfillment rate, and other metrics aligned with the customer's strategy.

Transformation

Change Management



Providing change management to embed and evolve within the client organization.

- Co-creation workshops where client teams internalize the to-be vision (ownership engineering): customer key personnel experience the management vision firsthand and feel "this is our own weapon“
- Designing AI-Human collaboration: Redefining roles and defining the processes for collaborative work

Implementation



B-EN-G's proprietary delivery model combined with full AI utilization (AI-Powered Implementation) achieves high-quality, short-cycle migration.

- Methodologies and tools grounded in deep expertise and experience
- AI-Powered Implementation: Leveraging AI within the project itself to pursue both quality and efficiency

Realization

AMS



B-EN-G's AMS goes beyond simple "Q&A response" or "bug fixes." It monitors system performance and business processes, detecting anomalies and delays.

- Proactive value creation: Analyzing operational data to identify "process bottlenecks" and proactively proposing improvements
- Agentic AI Ops: AI takes over routine operations

AI Adoption



Supporting business visualization and data-driven decision-making through vertical and horizontal integration. Embedding AI Agents into workflows and document creation in phased steps.

- B-EN-G consultants and customers jointly operate the "AX CoE" to iteratively enhance and improve operational and decision-making efficiency
- Phased deployment of Agentic AI (autonomous agents) embedded into internal workflows

Global Rollout

Balancing Governance and Localization



In Japanese manufacturers' global expansion, B-EN-G provides services that combine the reassurance of a "Japan headquarters command tower" with deep local execution capability.

- Hybrid delivery model
- Project operations grounded in global project experience

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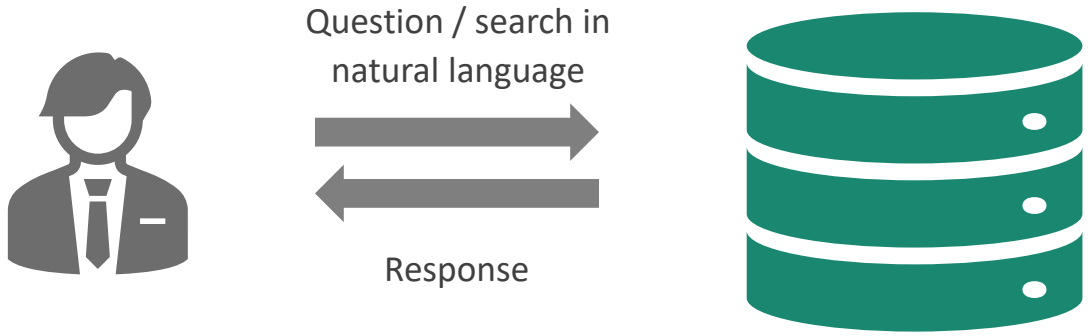
AI Technology That Solves Challenges | Knowledge Database-Powered Q&A Service

Enabling cross-source search for technical information needed for mcframe implementation and operation, contributing to reduced support workload and improved user satisfaction

Searching technical information needed for mcframe implementation and operation across multiple information sources



Product documentation (web version)	FAQ (support inquiry logs)
MARCHE (utility tool portal)	Collegium (know-how video site)
Patch information *Coming Soon*	Customization Cases *Coming Soon*

Response rate

45% (Nov. 2024) → 68% (May. 2025) → **85%** (Feb. 2026)

Initiatives to improve response rate

- Adopting hybrid search
- Improving system prompts

Average searches (per business day)

1,500＋ (May. 2025) → **3,900＋** (Feb. 2026)

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Case Study | AI-OCR

AI automatically processes multilingual and unstructured invoices and delivery notes, integrating data from sites worldwide to establish robust global governance

Three core values

1. Domain knowledge that interprets the world

Global capability : Implementing tax systems and business practices into AI based on a track record across 38 countries and 1,900 companies.

One-of-a-kind value : Going beyond character recognition to "interpret" complex on-site operations and convert them into accounting data.

2.Co-creation ecosystem, continuously refined by experts

Consortium expertise: Feedback from leading global accounting firms is reflected in functionality immediately.

Quality of trust: High-precision quality based on international standards, validated through the rigorous standards of accounting professionals.

3. Global data hub, connecting beyond boundaries

Open extensibility: The MVP carved out from GLASIAOUS accelerates data entry while keeping existing accounting software in place.

"AI-OCR API moves beyond product boundaries to the center of the ecosystem"
Scheduled for release in October 2026

Not merely an input tool, but supplying trusted data to every platform, creating broader client reach and new sales opportunities.



AI-OCR architecture

Foundation of accuracy and evolutionary process

- **Large-scale validation by accounting professionals**
- **Optimization with the latest LLM technology**
- **Customer-specific prompt customization available**

(Equipped with flexible customization features)

▶

Diverse formats & multilingual input

Invoices **PDF**

Multilingual

▶

GLASIAOUS Vision Copilot

- **Instantly structuring complex vouchers**
  Covering handwritten, foreign currency, and special-date entries
- **Automated correction aligned with accounting practices**
  Inferring accounts and departments from past journal entry data
- **Strengthened global governance**
  Knowledge from 38 countries condensed into prompts

▶

Automated journal entries & perfectly structured data

Direct integration with accounting systems

Current supported

Sales vouchers
Inbound goods receipt vouchers
Purchase vouchers / Payable vouchers
Transfer vouchers / Credit-debit-equal vouchers

Planned additions

Credit / debit notes
Bank account statements

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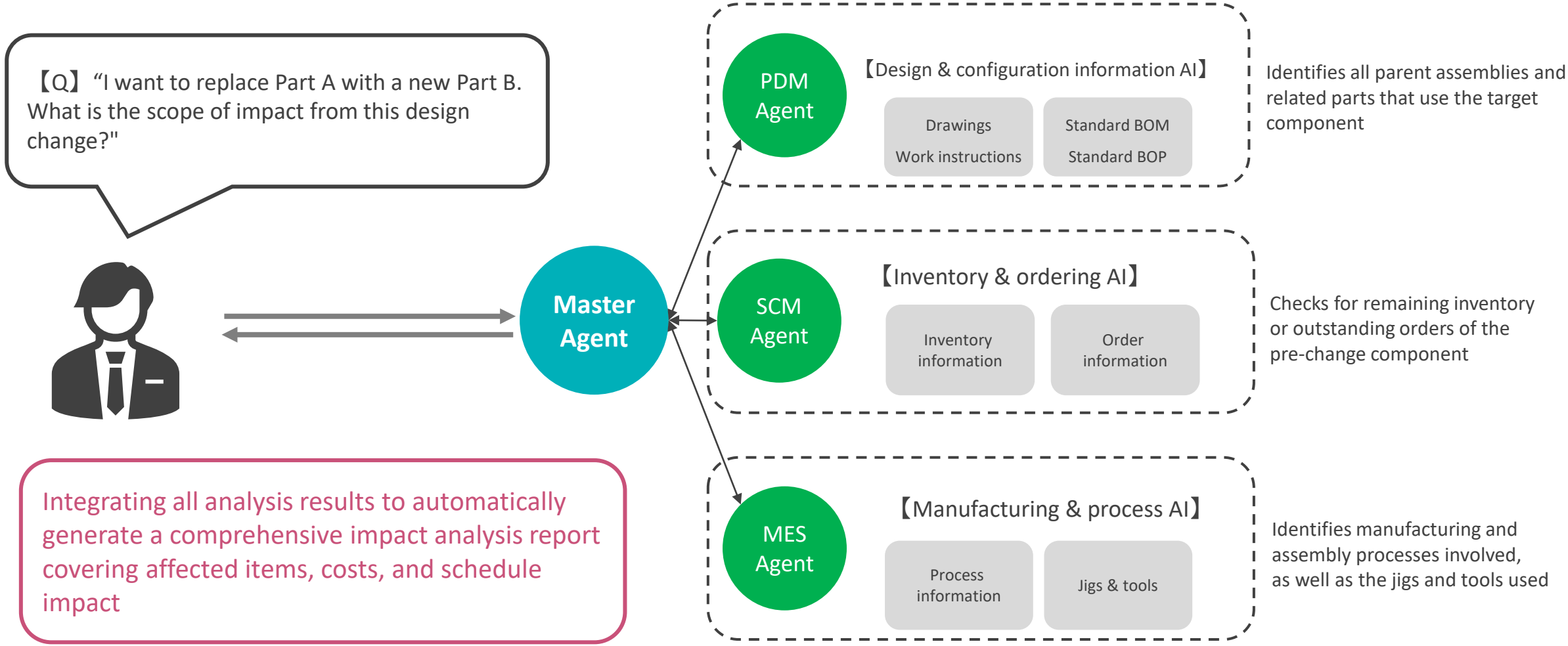
Case Study | Transforming mcframe into AI Agents

An autonomous agent network of collaborating AIs that handles complex investigations and automatically generates reports



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Case Study | Automatic Generation of Work Instructions by AI Agents

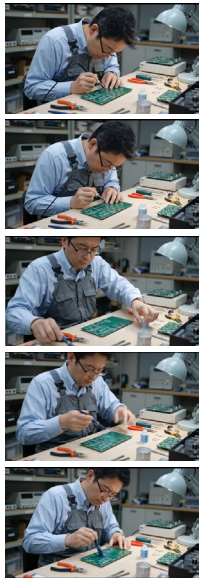
Automating skill transfer from veteran workers with AI: instantly generating work instructions from on-site video and audio



Automating skill transfer from veteran workers with AI: instantly generating work instructions from on-site video and audio

Frame segmentation

FFmpeg



Filtering out similar images

Perception Hash

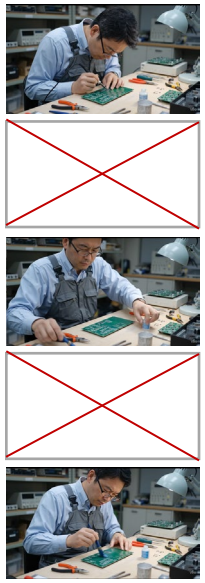


Image2Text

Gemma3

Text data

Solder

Switch to brush

Apply chemical solution

Synthesis

LLM

Video text data

Work instructions

Audio-to-text transcription

Whisper

Text data

"Be careful of temperature"

Synthesis

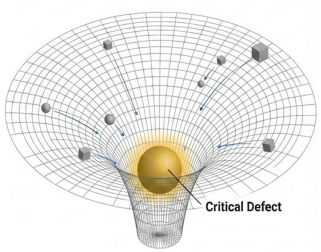
LLM

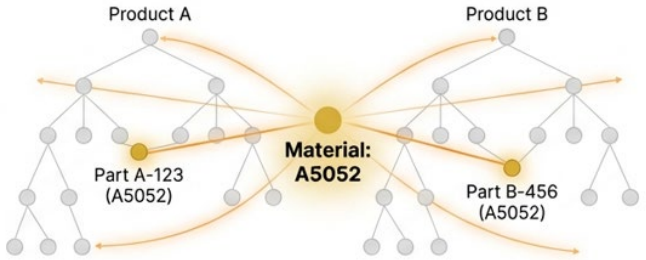
Case Study | AI Agents Powering Forecasting and Simulation

AI agents perform precise future forecasting and simulation

Preventive quality management

A gravity-search algorithm that gives weight to critical defects replicates veteran intuition. Preventing defects before problems occur.





Cross-product relationships are visualized through material A5052.

Production planning agent

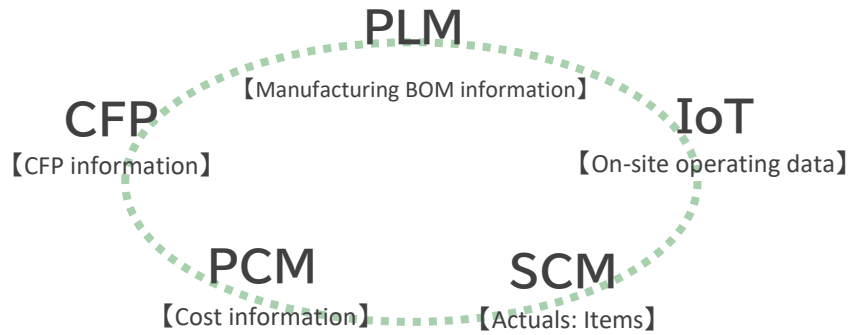
AI agents automatically optimize allocation of production resources, including personnel and equipment, based on real-time manufacturing site conditions.



Input of conditions
↓
Description-to-code conversion (LLM)
↓
Optimization engine

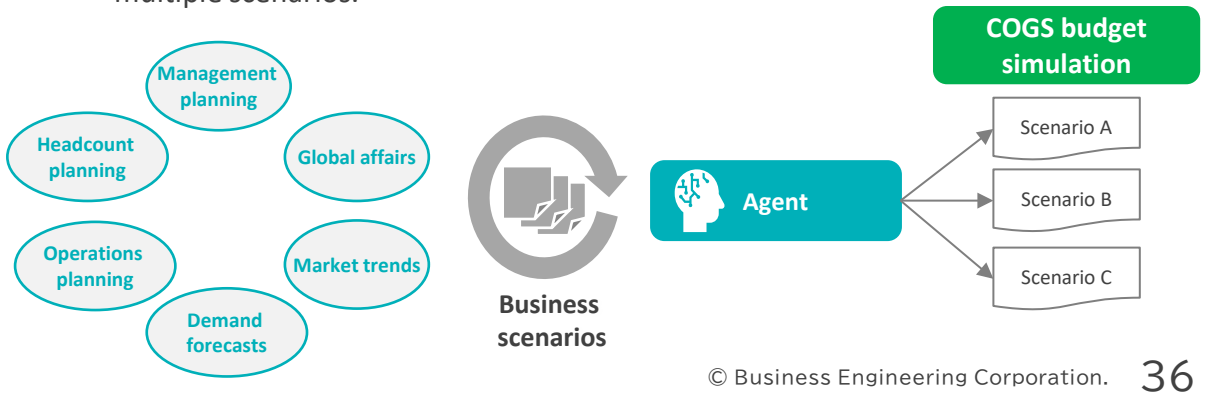
Omnidirectional traceability

Connecting fragmented data across design, shop floor, and accounting to enable immediate response to risks and assessment of environmental and cost impacts.



Budget & cost scenario planning agent

Designing business scenarios based on the company's management plan, growth strategy, and market trends, then formulating COGS-budget simulations across multiple scenarios.



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5. Earnings Forecast for FY2026

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Executive Summary of FY2026 Earnings Forecast

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 5 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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Earnings Forecast (1H/2H/FY)

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 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

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

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

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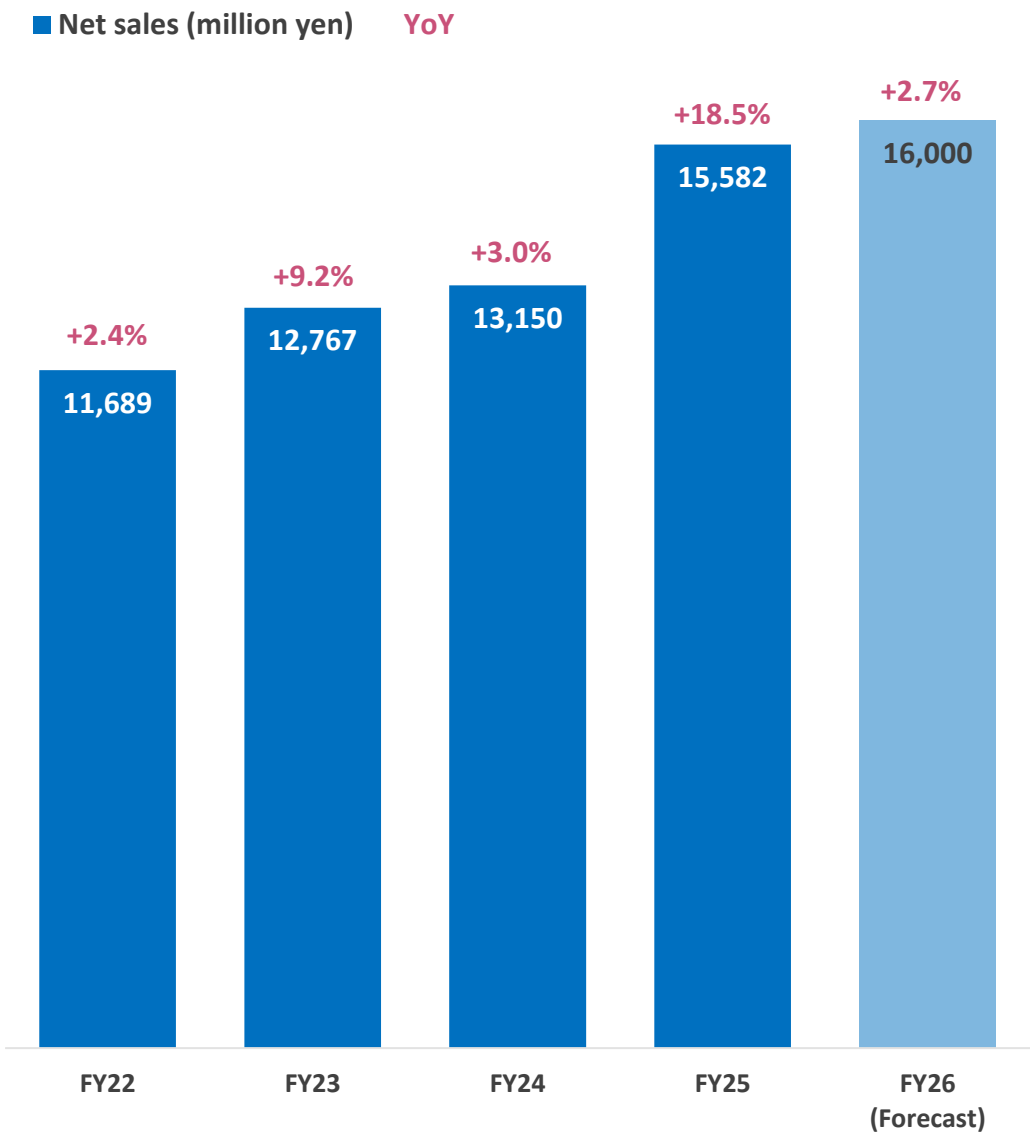
Solutions Business Forecast

＜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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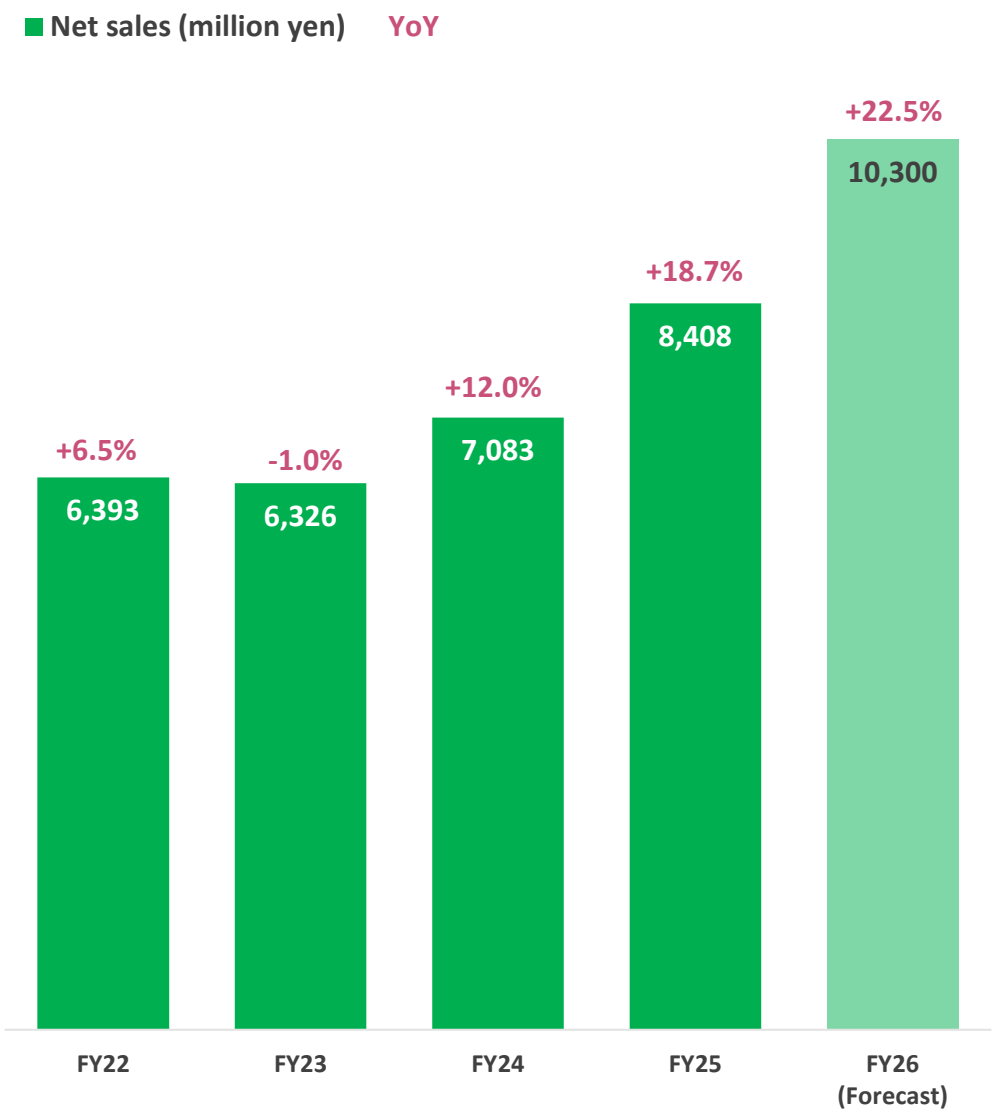
Products Business Forecast

＜ 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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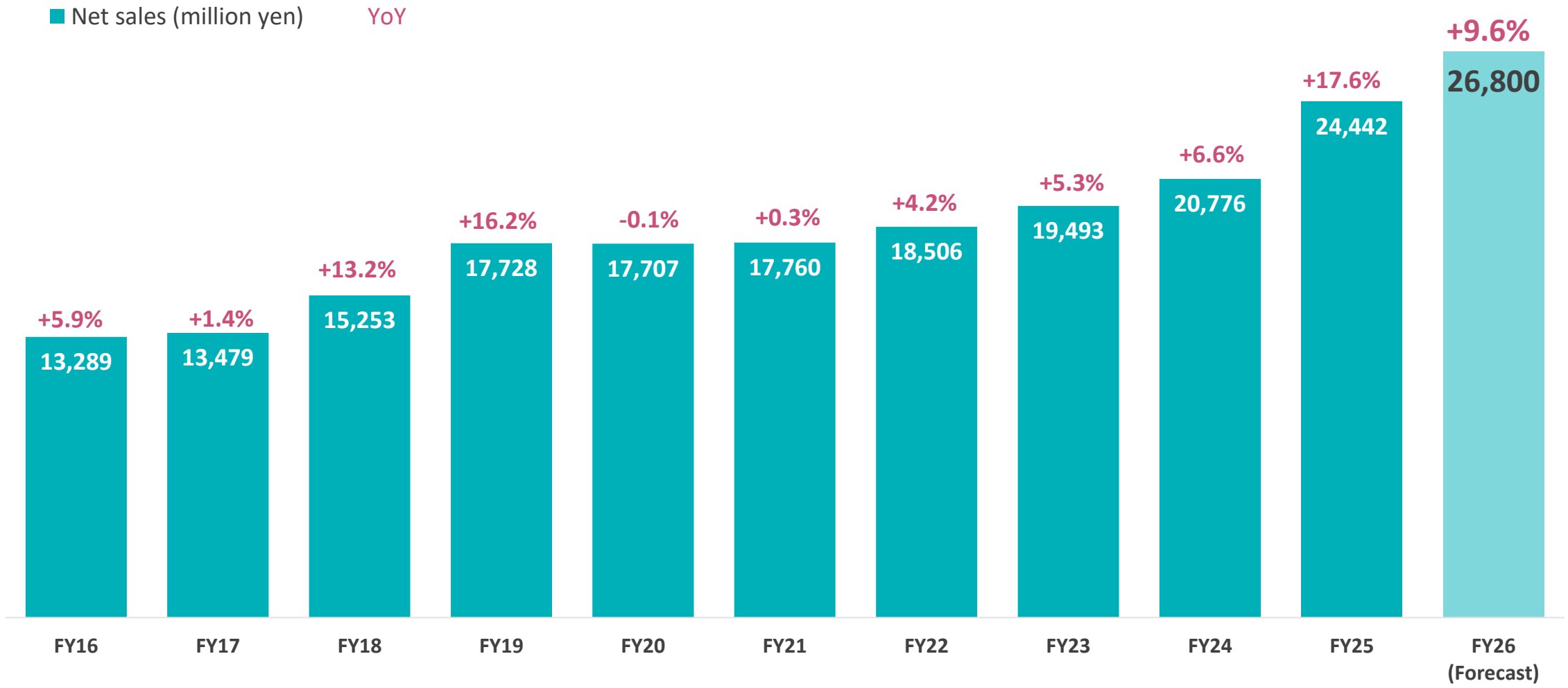
Net Sales and YoY Growth

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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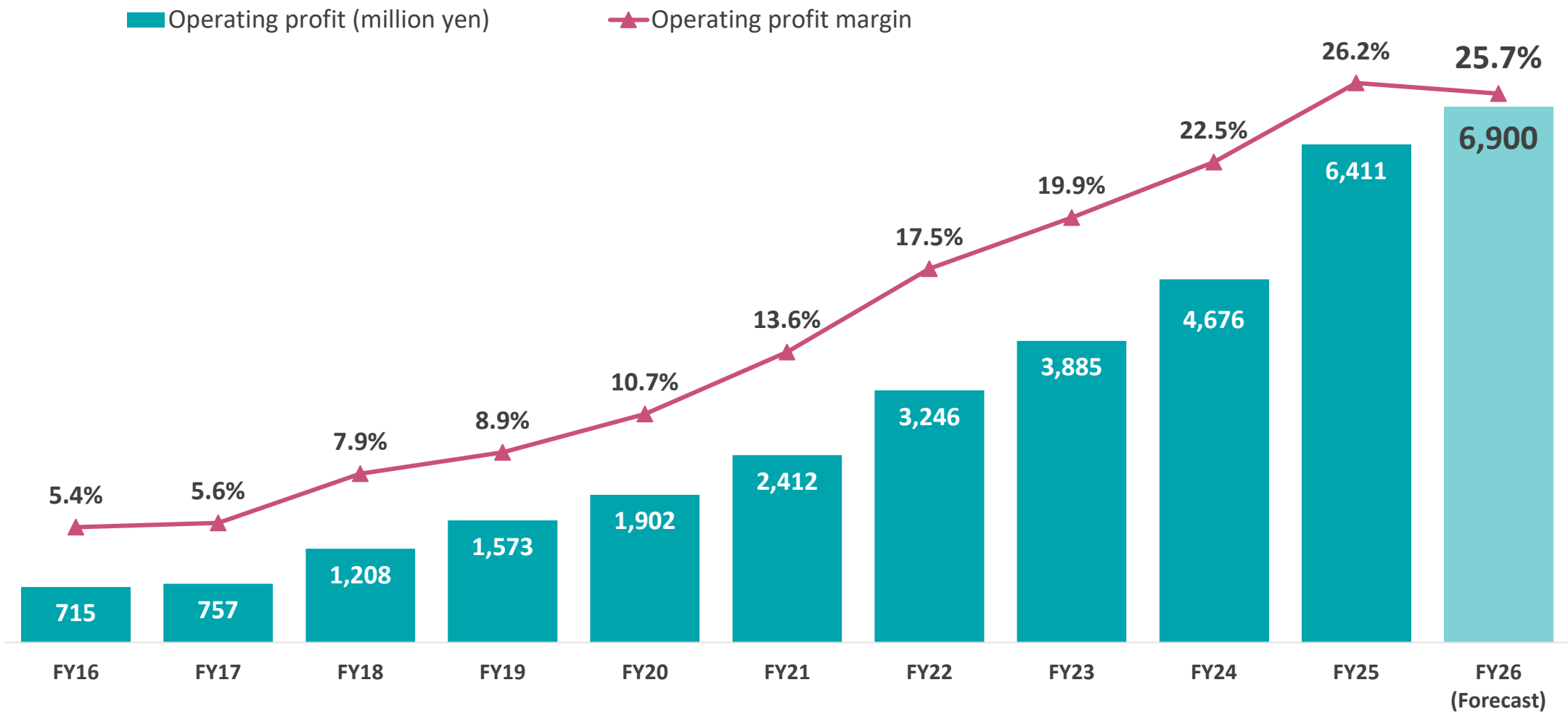
Operating Profit & Operating Profit Margin

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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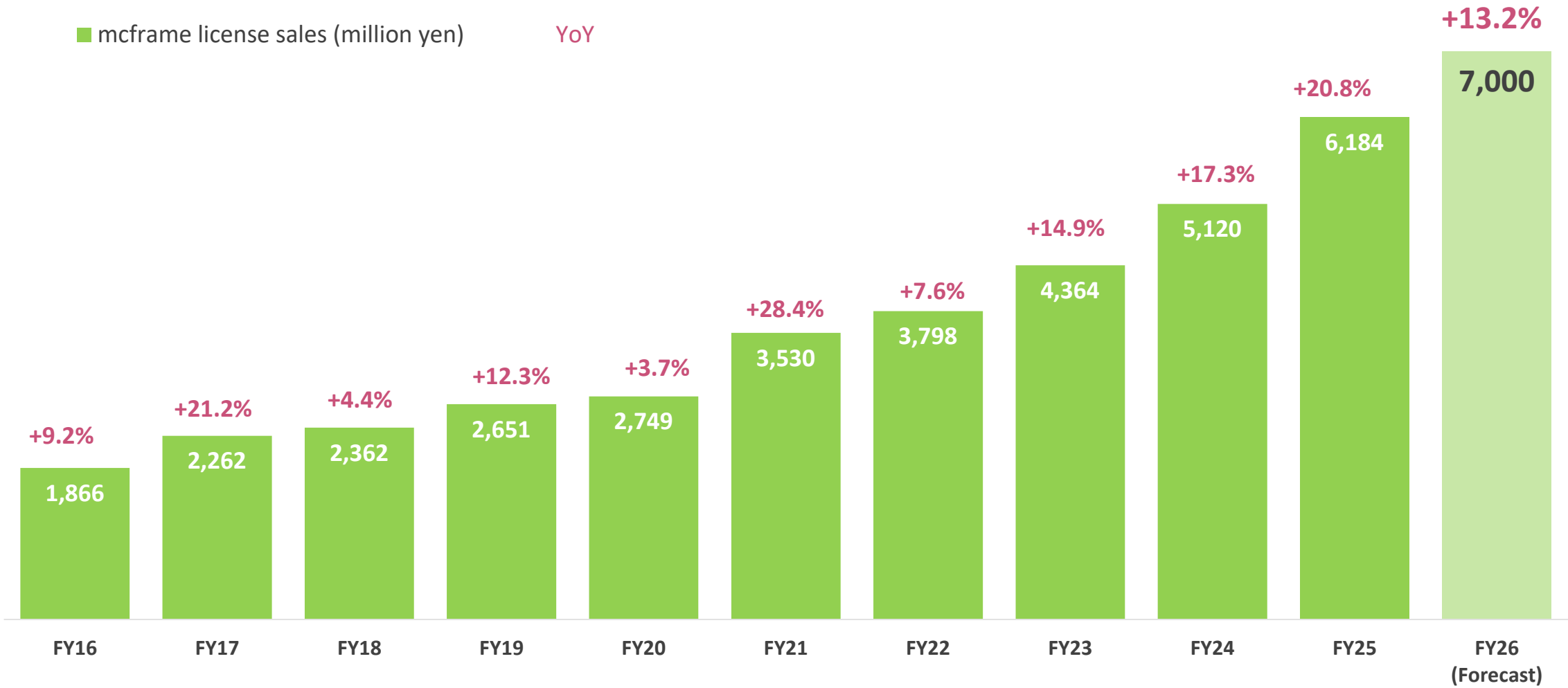
mcframe License Sales & YoY Growth

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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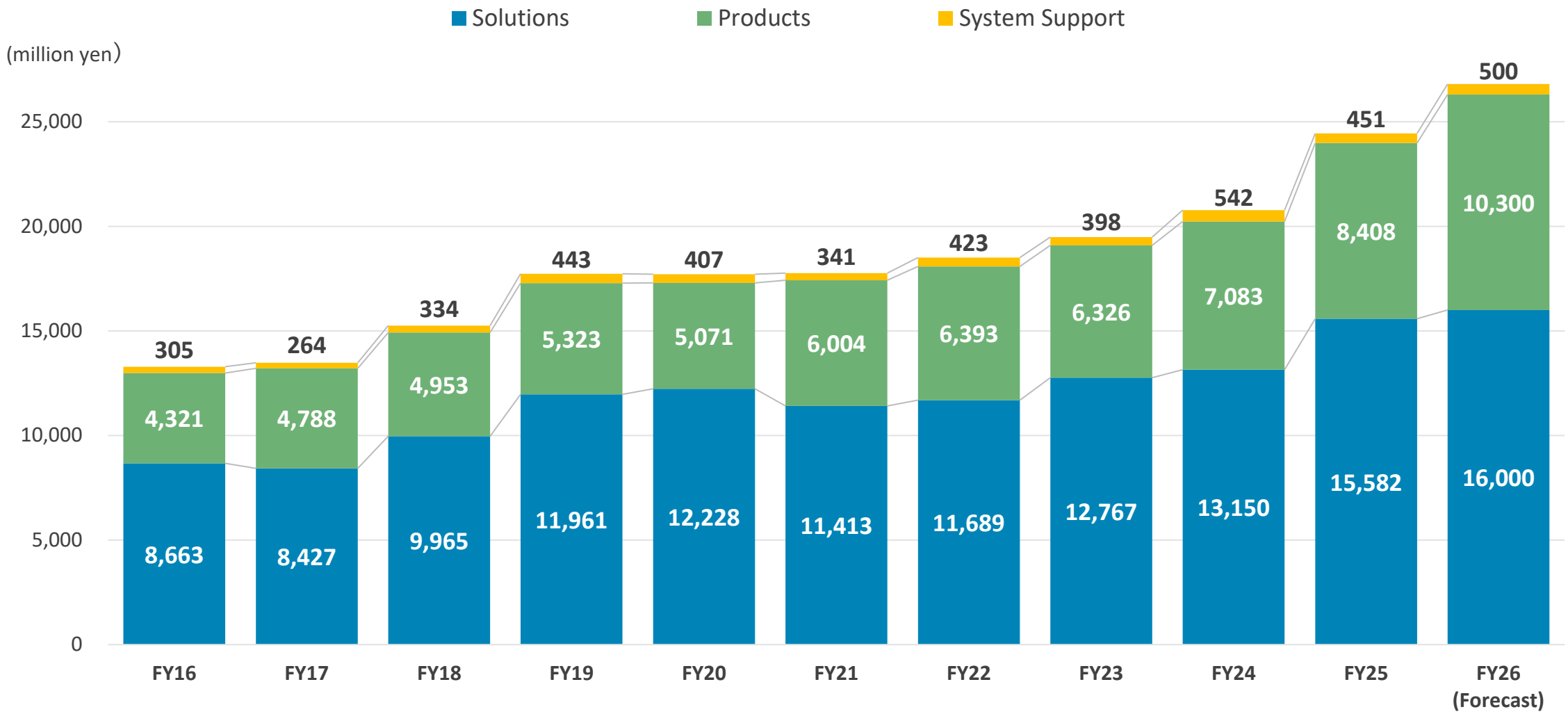
Sales by Segment

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.

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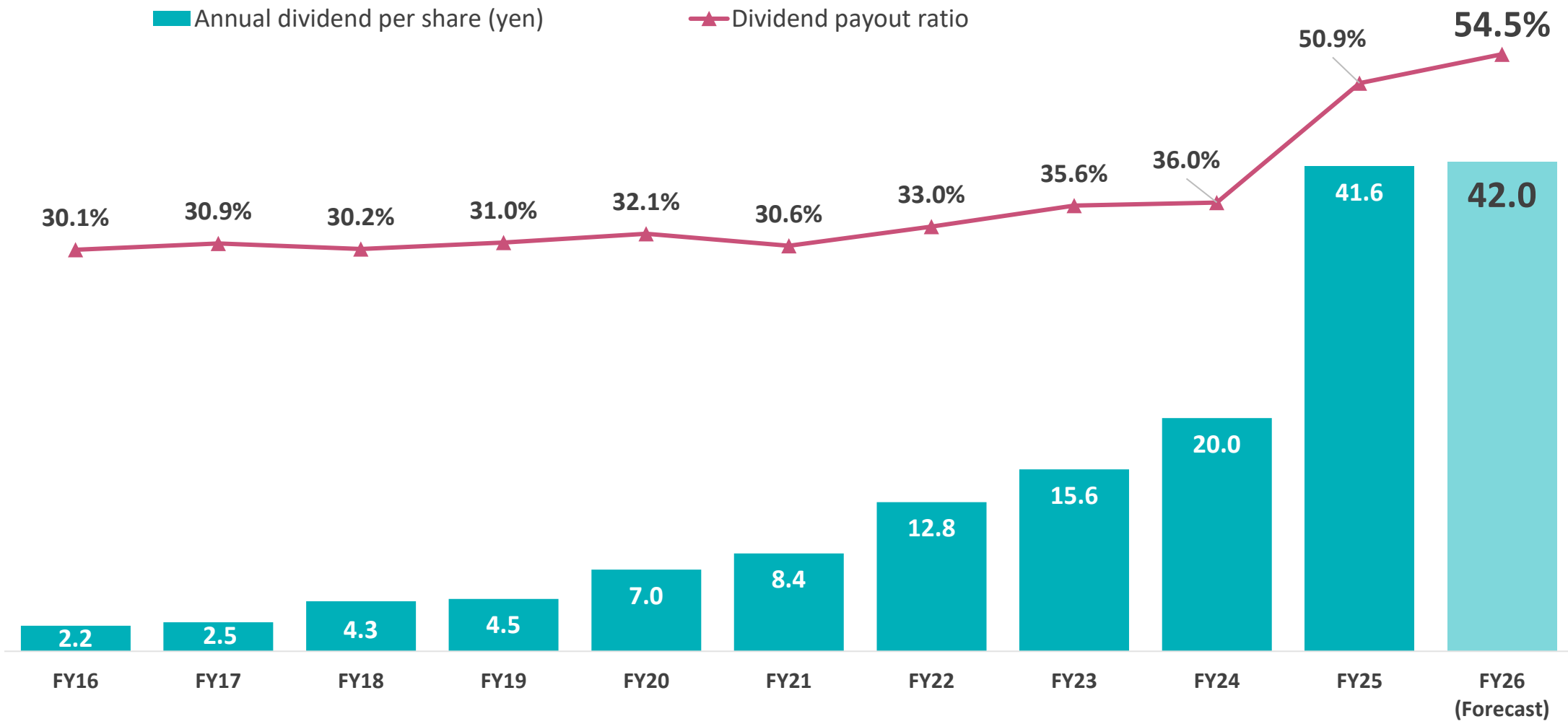
Dividends (Annual dividend per share)

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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6. Data Book

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Quarterly Income Statement (3-month)

(million yen)

Item	FY2023				FY2024				FY2025			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Net sales	4,703	5,104	4,781	4,903	5,042	5,049	5,165	5,519	6,039	6,241	6,299	5,862
Cost of sales	2,713	3,034	2,856	3,035	2,821	2,736	2,859	3,268	3,197	3,462	3,389	3,236
Gross profit	1,989	2,070	1,924	1,868	2,221	2,313	2,305	2,250	2,841	2,778	2,909	2,626
Selling, general and administrative expenses	988	956	916	1,105	1,053	1,063	1,060	1,236	1,113	1,136	1,142	1,351
Operating profit	1,000	1,114	1,007	762	1,167	1,249	1,245	1,014	1,728	1,642	1,766	1,274
Operating profit margin	21.3%	21.8%	21.1%	15.6%	23.2%	24.7%	24.1%	18.4%	28.6%	26.3%	28.0%	21.7%
Non-operating income	12	3	0	0	20	4	0	2	26	5	1	5
Non-operating expense	1	2	2	17	4	5	2	10	3	6	2	3
Ordinary profit	1,011	1,114	1,006	744	1,183	1,247	1,243	1,006	1,750	1,641	1,766	1,276
Extraordinary gains	-	-	-	-	-	-	-	-	239	-	-	-
Extraordinary losses	-	-	-	-	-	-	-	-	-	-	-	-
Profit before income taxes	1,011	1,114	1,006	744	1,183	1,247	1,243	1,006	1,989	1,641	1,766	1,276
Income taxes - current	326	355	317	314	380	392	404	353	620	523	556	39
Income taxes - deferred	0	0	0	(62)	(0)	0	(0)	(180)	(2)	0	0	45
Total income taxes	326	355	317	252	380	392	403	172	618	523	556	85
Profit	684	758	689	492	803	854	839	833	1,371	1,118	1,209	1,191
EBITDA	1,165	1,301	1,186	934	1,365	1,448	1,467	1,220	1,948	1,851	2,009	1,535
EBITDA margin	24.8%	25.5%	24.8%	19.1%	27.1%	28.7%	28.4%	22.1%	32.3%	29.7%	31.9%	26.2%

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Quarterly Income Statement (Cumulative)

(million yen)

Item	FY2023				FY2024				FY2025			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Net sales	4,703	9,808	14,589	19,493	5,042	10,092	15,257	20,776	6,039	12,280	18,579	24,442
Cost of sales	2,713	5,748	8,605	11,640	2,821	5,557	8,417	11,685	3,197	6,660	10,050	13,286
Gross profit	1,989	4,060	5,984	7,852	2,221	4,534	6,840	9,091	2,841	5,619	8,529	11,156
Selling, general and administrative expenses	988	1,945	2,861	3,967	1,053	2,117	3,178	4,415	1,113	2,249	3,392	4,744
Operating profit	1,000	2,114	3,122	3,885	1,167	2,417	3,662	4,676	1,728	3,370	5,137	6,411
Operating profit margin	21.3%	21.6%	21.4%	19.9%	23.2%	23.9%	24.0%	22.5%	28.6%	27.4%	27.6%	26.2%
Non-operating income	12	15	16	16	20	24	24	26	26	32	34	39
Non-operating expense	1	4	6	24	4	10	12	23	3	10	12	15
Ordinary profit	1,011	2,126	3,132	3,877	1,183	2,430	3,673	4,679	1,750	3,392	5,158	6,435
Extraordinary gains	-	-	-	-	-	-	-	-	239	239	239	239
Extraordinary losses	-	-	-	-	-	-	-	-	-	-	-	-
Profit before income taxes	1,011	2,126	3,132	3,877	1,183	2,430	3,673	4,679	1,989	3,631	5,397	6,674
Income taxes - current	326	682	999	1,313	380	772	1,177	1,530	620	1,144	1,700	1,740
Income taxes - deferred	0	0	0	(62)	(0)	0	(0)	(181)	(2)	(2)	(2)	43
Total income taxes	326	682	999	1,251	380	772	1,176	1,349	618	1,142	1,698	1,783
Profit	684	1,443	2,132	2,625	803	1,658	2,497	3,330	1,371	2,489	3,699	4,890
EBITDA	1,165	2,467	3,653	4,588	1,365	2,814	4,281	5,502	1,948	3,800	5,809	7,344
EBITDA margin	24.8%	25.2%	25.0%	23.5%	27.1%	27.9%	28.1%	26.5%	32.3%	30.9%	31.3%	30.0%

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Quarterly Segment Performance (3-month)

(million yen)

Segment	Item	FY2023				FY2024				FY2025			
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Solutions Business	Net sales	3,052	3,488	3,177	3,049	3,170	3,170	3,321	3,488	3,991	3,885	4,036	3,670
	Operating profit	739	938	826	740	796	848	1,007	983	1,294	1,127	1,286	1,042
	Operating profit margin	24.2%	26.9%	26.0%	24.3%	25.1%	26.8%	30.3%	28.2%	32.4%	29.0%	31.9%	28.4%
	Orders received	3,124	3,452	2,709	3,694	2,775	3,677	3,530	3,639	4,212	3,628	3,583	3,912
	Order backlog	4,036	4,000	3,532	4,178	3,783	4,291	4,500	4,651	4,882	4,626	4,173	4,416
Products Business	Net sales	1,544	1,525	1,516	1,739	1,729	1,734	1,693	1,926	1,953	2,263	2,149	2,042
	Operating profit	562	449	448	564	729	718	576	613	757	903	848	695
	Operating profit margin	36.4%	29.5%	29.5%	32.5%	42.2%	41.4%	34.0%	31.8%	38.8%	39.9%	39.5%	34.1%
	Orders received	1,654	1,380	1,359	2,083	1,753	1,690	1,615	2,491	1,904	2,109	2,113	2,637
	Order backlog	2,112	1,967	1,810	2,153	2,177	2,133	2,055	2,620	2,562	2,408	2,372	2,967
System Support Business	Net sales	105	90	86	114	142	145	150	103	95	92	113	150
	Operating profit	149	127	115	105	129	123	133	113	138	106	118	145
	Operating profit margin	141.1%	140.3%	133.6%	91.7%	90.3%	85.3%	88.6%	109.5%	145.7%	115.9%	104.0%	96.3%
	Orders received	115	93	96	192	145	99	105	164	46	105	131	197
	Order backlog	46	49	58	135	138	92	48	108	60	73	91	139

Quarterly Segment Performance (Cumulative)

(million yen)

Segment	Item	FY2023				FY2024				FY2025			
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Solutions Business	Net sales	3,052	6,541	9,718	12,767	3,170	6,340	9,661	13,150	3,991	7,876	11,912	15,582
	Operating profit	739	1,677	2,504	3,244	796	1,645	2,652	3,635	1,294	2,422	3,709	4,751
	Operating profit margin	24.2%	25.7%	25.8%	25.4%	25.1%	25.9%	27.5%	27.6%	32.4%	30.8%	31.1%	30.5%
	Orders received	3,124	6,576	9,286	12,980	2,775	6,453	9,984	13,623	4,212	7,841	11,425	15,337
	Order backlog	4,036	4,000	3,532	4,178	3,783	4,291	4,500	4,651	4,882	4,626	4,173	4,416
Products Business	Net sales	1,544	3,070	4,587	6,326	1,729	3,463	5,157	7,083	1,953	4,217	6,366	8,408
	Operating profit	562	1,012	1,460	2,024	729	1,447	2,023	2,636	757	1,661	2,509	3,205
	Operating profit margin	36.4%	33.0%	31.8%	32.0%	42.2%	41.8%	39.2%	37.2%	38.8%	39.4%	39.4%	38.1%
	Orders received	1,654	3,035	4,394	6,477	1,753	3,443	5,059	7,550	1,904	4,014	6,127	8,765
	Order backlog	2,112	1,967	1,810	2,153	2,177	2,133	2,055	2,620	2,562	2,408	2,372	2,967
System Support Business	Net sales	105	196	283	398	142	287	438	542	95	187	301	451
	Operating profit	149	277	393	498	129	252	386	499	138	245	363	508
	Operating profit margin	141.1%	140.7%	138.6%	125.1%	90.3%	87.8%	88.1%	92.2%	145.7%	131.0%	120.8%	112.7%
	Orders received	115	208	304	497	145	244	350	515	46	152	283	481
	Order backlog	46	49	58	135	138	92	48	108	60	73	91	139

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Quarterly Balance Sheet

(million yen)

Item	FY2023				FY2024				FY2025			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Current assets	10,789	11,648	11,365	12,583	12,581	13,214	12,815	14,336	15,582	16,913	16,427	17,219
Cash and deposits	6,889	7,519	7,604	8,381	8,354	8,758	8,154	9,347	9,933	11,234	10,775	12,141
Notes and accounts receivable - trade, and contract assets	3,222	3,546	3,201	3,526	3,388	3,777	3,999	4,277	4,508	4,934	4,848	4,416
Non-current assets	2,847	2,919	2,966	3,135	3,245	3,344	3,747	4,115	3,801	3,890	3,958	4,306
Intangible assets	1,397	1,481	1,569	1,627	1,687	1,764	1,808	1,859	1,940	2,035	2,077	2,120
Investments and other assets	1,328	1,315	1,273	1,337	1,387	1,419	1,780	2,060	1,672	1,674	1,698	2,012
Total assets	13,637	14,567	14,331	15,718	15,827	16,558	16,563	18,451	19,384	20,803	20,385	21,526
Current liabilities	4,098	4,373	3,880	4,752	4,564	4,468	4,048	5,030	5,471	5,759	5,406	5,396
Non-current liabilities	-	-	-	15	20	25	31	36	42	47	52	58
Net assets	9,538	10,194	10,451	10,950	11,242	12,064	12,484	13,384	13,870	14,997	14,926	16,071
Equity ratio	69.9%	70.0%	72.9%	69.7%	71.0%	72.9%	75.4%	72.5%	71.6%	72.1%	73.2%	74.7%

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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

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7. Guide to IR Reference Materials

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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.



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

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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.

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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＜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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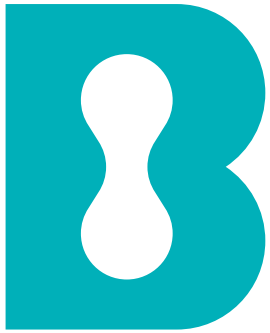
Japanese

English



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Business Engineering for Growth

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