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June 26, 2026

Company name: Business Engineering Corporation
 Representative: Masakazu Haneda, President & CEO
 (Code number: 4828, Tokyo Stock Exchange, Prime Market)
 Contact: Shigeaki Betsunou, Senior Managing Director
 Phone: +81-3-3510-1600

Matters Concerning Controlling Shareholders, etc.

Business Engineering Corporation (the “Company”) hereby announces that, with regard to ZUKEN Inc., which is an “other associated company” (as defined in the Regulation on Terminology, Forms and Preparation Methods of Financial Statements) of the Company, the matters concerning controlling shareholders, etc. are as described below.

1. Trade name, etc. of parent company, controlling shareholder (excluding parent company), or other associated company

(As of March 31, 2026)

| Name | Attribute | Ratio of voting rights held (%) | | | Financial instruments exchange, etc. on which the issued shares, etc. are listed |
|------------|--------------------------|---------------------------------|--------------------------------------|--------|--|
| | | Voting rights directly held | Voting rights subject to aggregation | Total | |
| ZUKEN Inc. | Other associated company | 21.00% | — | 21.00% | Tokyo Stock Exchange, Inc. Prime Market |

2. Positioning of the Company in the corporate group centering the controlling shareholder, etc. and the relationship between the Company and the controlling shareholder, etc.

ZUKEN Inc. is an “other associated company” (meaning the relevant other company, etc. if the Company is an affiliated company of another company, etc.), holding 21.00% of the Company’s voting rights.

The Company is an affiliated company of ZUKEN Inc. and provides information services. The Company and ZUKEN Inc. have entered into a capital and business alliance with the aim of developing and providing higher quality products and services in the field of manufacturing systems, from product design to production, sales, and cost management.

The Company has no transactions with ZUKEN Inc., but the Company does have purchasing transactions, etc., with subsidiaries of ZUKEN Inc. The Company does not have any personnel relationships with ZUKEN Inc. or its subsidiaries, such as the acceptance of executives.

ZUKEN Inc. does not exert any dominant influence over the management of the Company, and there are no business constraints, ensuring that the Company’s management remains autonomous and independent.

3. Matters concerning transactions with controlling shareholders, etc.

There are no applicable matters.