August 14, 2026

Consolidated Financial Results for the Six Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: BEING HOLDINGS CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 9145
URL: https://being-group.jp
Representative: Shigekazu Kita, Representative Director and President
Inquiries: Masayasu Matsuki, Managing Director
Telephone: +81-76-268-1110
Scheduled date to file semi-annual securities report: August 14, 2026
Scheduled date to commence dividend payments: September 30, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended June 30, 2026 (from January 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Operating revenues		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	17,502	10.6	986	(15.6)	971	(18.3)	545	(23.6)
June 30, 2025	15,820	9.5	1,169	27.2	1,190	29.1	714	30.4

Note: Comprehensive income For the six months ended June 30, 2026: ¥613 million [(24.4)%]
For the six months ended June 30, 2025: ¥812 million [33.1%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	22.62	-
June 30, 2025	29.63	-

Note: 1. Interim net income per share after adjusted for potential shares is not shown because there are no potential shares.
2. On October 1, 2025, the Company conducted a share split at a ratio of 4 shares per share of common shares. Assuming that the stock split occurred at the beginning of the previous fiscal year, "interim net income per share" is calculated.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	19,808	9,003	42.7
December 31, 2025	20,266	8,662	40.1

Reference: Equity
As of June 30, 2026: ¥8,472 million
As of December 31, 2025: ¥8,140 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	-	18.00	-	8.50	-
Fiscal year ending December 31, 2026	-	6.00			
Fiscal year ending December 31, 2026 (Forecast)				9.00	15.00

Note: Revisions to the forecast of cash dividends most recently announced: None

2. On October 1, 2025, the Company conducted a share split at a ratio of 4 shares per share of common shares. Dividends at the end of the second quarter of the fiscal year ending December 31, 2025 are paid based on the number of shares before the stock split. The annual total amount of dividends per share for the fiscal year ending December 31, 2025 is not shown because it cannot be simply combined due to the implementation of the stock split.

3. Forecast of consolidated financial results for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Operating revenues		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending December 31, 2026	36,870	10.0	2,400	4.1	2,350	3.6	1,410	0.5	58.50

Note: Revisions to the earnings forecasts most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes

Note: For details, see "2. Interim Consolidated Financial Statements and Key Notes (4) Notes on Interim Consolidated Financial Statements (Application of Accounting Procedures Specific to the Preparation of Interim Consolidated Financial Statements)".

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	24,100,000 shares
As of December 31, 2025	24,100,000 shares

(ii) Number of treasury shares at the end of the period

As of June 30, 2026	740 shares
As of December 31, 2025	740 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended June 30, 2026	24,099,260 shares
Six months ended June 30, 2025	24,099,302 shares

Note: On October 1, 2025, the Company conducted a share split at a ratio of 4 shares per share of common shares. Accordingly, assuming that the stock split occurred at the beginning of the previous fiscal year, the number of shares outstanding at the end of the fiscal year (including treasury stock), the number of treasury shares at the end of the fiscal year, and the average number of shares during the period are calculated.

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Qualitative Information on the Interim Financial Results (4) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

Semi-annual consolidated balance sheet

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	4,995	4,985
Trade accounts receivable	3,899	3,713
Other	272	214
Allowance for doubtful accounts	(21)	(20)
Total current assets	9,145	8,893
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	5,149	5,021
Machinery, equipment and vehicles, net	415	360
Land	3,949	3,975
Leased assets, net	999	1,006
Construction in progress	1	1
Other, net	23	23
Total property, plant and equipment	10,538	10,387
Intangible assets	12	10
Investments and other assets		
Other	627	573
Allowance for doubtful accounts	(57)	(57)
Total investments and other assets	570	516
Total non-current assets	11,121	10,914
Total assets	20,266	19,808

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Trade accounts payable	2,217	1,792
Short-term borrowings	500	500
Current portion of long-term borrowings	811	891
Lease liabilities	364	365
Accrued expenses	1,211	1,054
Income taxes payable	348	368
Other	733	551
Total current liabilities	6,187	5,523
Non-current liabilities		
Long-term borrowings	4,289	4,181
Lease liabilities	818	791
Retirement benefit liability	94	100
Other	214	207
Total non-current liabilities	5,416	5,280
Total liabilities	11,604	10,804
Net assets		
Shareholders' equity		
Share capital	696	696
Capital surplus	648	648
Retained earnings	6,755	7,096
Treasury shares	(0)	(0)
Total shareholders' equity	8,100	8,440
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	39	31
Total accumulated other comprehensive income	39	31
Non-controlling interests	522	531
Total net assets	8,662	9,003
Total liabilities and net assets	20,266	19,808

Semi-annual consolidated statement of income

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Operating revenue	15,820	17,502
Operating costs	13,935	15,792
Operating gross profit	1,885	1,710
Selling, general and administrative expenses	716	723
Operating profit	1,169	986
Non-operating income		
Interest and dividend income	2	4
Insurance claim income	27	5
Subsidy income	13	11
Other	9	7
Total non-operating income	53	28
Non-operating expenses		
Interest expenses	29	40
Commission for syndicated loans	2	1
Other	0	1
Total non-operating expenses	32	43
Ordinary profit	1,190	971
Extraordinary income		
Gain on sale of non-current assets	8	9
Gain on sale of investment securities	-	0
Total extraordinary income	8	9
Extraordinary losses		
Loss on retirement of non-current assets	12	0
Total extraordinary losses	12	0
Profit before income taxes	1,186	981
Income taxes	382	359
Profit	804	621
Profit attributable to non-controlling interests	89	76
Profit attributable to owners of parent	714	545

Semi-annual consolidated statement of comprehensive income

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Profit	804	621
Other comprehensive income		
Valuation difference on available-for-sale securities	7	(8)
Total other comprehensive income	7	(8)
Comprehensive income	812	613
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	722	537
Comprehensive income attributable to non-controlling interests	89	76

Semi-annual consolidated statement of cash flows

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	1,186	981
Depreciation	362	405
Increase (decrease) in allowance for doubtful accounts	(1)	(1)
Increase (decrease) in retirement benefit liability	4	6
Interest and dividend income	(2)	(4)
Interest expenses	29	40
Commission for syndicated loans	2	1
Loss (gain) on sale of non-current assets	(8)	(9)
Loss on retirement of non-current assets	12	0
Decrease (increase) in trade receivables	155	185
Increase (decrease) in trade payables	(380)	(424)
Other, net	(449)	(228)
Subtotal	909	951
Interest and dividends received	2	4
Interest paid	(28)	(40)
Income taxes paid	(491)	(340)
Net cash provided by (used in) operating activities	391	575
Cash flows from investing activities		
Payments into time deposits	(5)	(5)
Proceeds from collection of loans receivable	4	16
Purchase of property, plant and equipment	(1,975)	(85)
Proceeds from sale of property, plant and equipment	3	9
Collection of lease investment assets	13	35
Payments for asset retirement obligations	(0)	(50)
Other, net	(3)	(9)
Net cash provided by (used in) investing activities	(1,963)	(89)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(500)	-
Proceeds from long-term borrowings	1,900	400
Repayments of long-term borrowings	(488)	(428)
Repayments of finance lease liabilities	(158)	(200)
Purchase of treasury shares	(0)	-
Commission for syndicated loans	(2)	(1)
Dividends paid	(265)	(204)
Dividends paid to non-controlling interests	(50)	(66)
Net cash provided by (used in) financing activities	434	(500)
Net increase (decrease) in cash and cash equivalents	(1,137)	(15)
Cash and cash equivalents at beginning of period	4,774	4,607
Cash and cash equivalents at end of period	3,636	4,592

(Notes on segment information, etc.)

Segment Information

I. Previous interim consolidated accounting period (January 1, 2025 to June 30, 2025)

The Group is engaged in the "Logistics" and "Other" businesses, but the amount of operating revenue, profit or loss and the amount of assets in each of the "Other" business segments are less than 10% of the total amount of the business segments, and the description is omitted because there is only one reporting segment.

II. Interim Consolidated Accounting Period (January 1, 2026 to June 30, 2026)

The Group is engaged in the "Logistics" and "Other" businesses, but the amount of operating revenue, profit or loss and the amount of assets in each of the "Other" business segments are less than 10% of the total amount of the business segments, and the description is omitted because there is only one reporting segment.