beABLE (604A TSE Standard) **August 12, 2026**

Focusing on Decommissioning Fukushima Daiichi Nuclear Power Station and Maintaining Nuclear Power Plants

This report is an English translation of part of the report issued on July 31, 2026.
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【604A beABLE Sector：Construction】

Fiscal Year		Net sales (mn yen)	YoY (%)	Operating profit (mn yen)	YoY (%)	Ordinary profit (mn yen)	YoY (%)	Profit (mn yen)	YoY (%)	EPS (yen)	BPS (yen)	DPS (yen)
Jul. 2024		8,680	16.9	750	-	767	-32.2	526	7.8	72.8	639.2	0.0
Jul. 2025		8,984	3.5	671	-10.5	656	-14.5	475	-9.7	65.8	705.3	0.0
Jul. 2026	f	9,783	8.9	1,131	68.6	1,110	69.2	729	53.5	97.2	-	20.0

Note: Non-consolidated basis.Figures for the fiscal year ending July 2026 is the company's forecasts.
It conducted 1:5 stock split on March 4, 2026. Per share indicies are adjusted retroactively.

beABLE operates construction, renewable energy and other businesses. Other businesses include functional training-based day services as well as home care support and home nursing services.

The construction business is the company's core domain, accounting for 87.4% of net sales for the fiscal year ended July 2025. Its responsibilities include decommissioning work at the Fukushima Daiichi Nuclear Power Station, maintenance work associated with the restart of nuclear power plants and the construction of industrial plants.

Decommissioning work at the Fukushima Daiichi Nuclear Power Station accounts for approximately 70% of the company's construction business net sales. The remaining approximately 30% comprises maintenance work related to the restart of nuclear power plants, in addition to constructing plants and fabricating and installing steel structures in the general industrial sector.

beABLE plays a crucial role in decommissioning work, including securing contracts for various decommissioning tasks as a general contractor. To deal with unprecedented, site-specific, challenging issues, the company is developing proprietary construction methods and robotic technologies.

In the general industrial sector, beABLE is primarily involved in the maintenance, inspection, refurbishment and installation of industrial plant piping and equipment in the Yokohama, Tokyo and Chiba regions.

The renewable energy business accounted for 10.4% of net sales in fiscal year ended July 2025. This segment includes operating and maintaining woody biomass power plants, generating renewable energy and retail electricity.

Financial Statements

Statement of income	Fiscal Year	Jul. 2024		Jul. 2025		Nine months to Apr. 2026	
		(mn yen)	(%)	(mn yen)	(%)	(mn yen)	(%)
Net sales		8,680	100.0	8,984	100.0	7,347	100.0
Cost of sales		6,874	79.2	6,847	76.2	5,421	73.8
Gross profit		1,805	20.8	2,136	23.8	1,925	26.2
Selling, general and administrative expenses		1,055	12.2	1,465	16.3	1,045	14.2
Operating profit		750	8.6	671	7.5	880	12.0
Non-operating income		53	-	48	-	64	
Non-operating expenses		36	-	62	-	47	
Ordinary profit		767	8.8	656	7.3	897	12.2
Profit before income taxes		715	8.2	658	7.3	888	12.1
Net profit		526	6.1	475	5.3	620	8.4

Balance sheet	Fiscal Year	Jul. 2024		Jul. 2025		Apr. 2026	
		(mn yen)	(%)	(mn yen)	(%)	(mn yen)	(%)
Current assets		4,357	48.7	4,383	45.8	5,399	44.4
Cash and deposits		1,585	17.7	1,197	12.5	1,367	11.2
Acounts receivable from completed construction contracts		331	3.7	556	5.8	1,550	12.7
Contract asset		2,092	23.4	2,405	25.1	2,225	9.0
Electronically Recorded Monetary Claims		71	0.8	7	0.1	9	0.1
Inventories		9	0.1	17	0.2	17	0.1
Non-current assets		4,581	51.3	5,194	54.2	6,767	55.6
Property, plant and equipment		1,604	17.9	2,195	22.9	3,263	26.8
Intangible assets		155	1.7	151	1.6	189	1.6
Investments and other assets		2,820	31.6	2,847	29.7	3,314	27.2
Total assets		8,938	100.0	9,578	100.0	12,167	100.0
Current liabilities		2,358	26.4	2,898	30.3	3,467	28.5
Electronically recorded obligations - operating		80	0.9	128	1.3	74	0.6
Accounts payable for construction contracts		628	7.0	537	5.6	509	4.2
Short-term borrowings		200	2.2	600	6.3	1,800	14.8
Current portion of long-term borrowings		325	3.6	325	3.4	338	2.8
Advances received on uncompleted construction contracts		477	5.3	65	0.7	168	1.4
Non-current liabilities		1,961	21.9	1,583	16.5	2,901	23.8
Long-term borrowings		1,745	19.5	1,420	14.8	2,634	21.6
Net assets		4,618	51.7	5,095	53.2	5,798	47.7
Owners' equity		4,618	51.7	5,095	53.2	5,798	47.7

Statement of cash flows	Fiscal Year	Jul. 2024	Jul. 2025
		(mn yen)	(mn yen)
Cash flows from operating activities		1,834	-305
Depreciation		203	243
Cash flows from investing activities		-289	-120
Cash flows from financing activities		-1,040	37
Dividends paid		-	-
Net increase in cash and cash equivalents		504	-388
Cash and cash equivalents		1,585	1,197

Note:Non-consolidated
Source: Prepared by Stock Research Center based on the notifiable prospectus.