

English Translation

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Consolidated Financial Results for the First Three Quarters Ended December 31, 2025 [IFRS]

February 16, 2026

Company name: PORT INC. Stock exchange listing: Tokyo Stock Exchange Growth,
Fukuoka Stock Exchange Q-Board

Securities code: 7047 URL: <https://www.theport.jp/>

Representative: Hirofumi Kasuga, President and CEO

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Dividend payable date (as planned): —

Supplemental material of financial results: Yes

Convening briefing of financial results: Yes

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the First Three Quarters Ended December 31, 2025 (April 1, 2025 to December 31, 2025)

(1) Consolidated Operating Results (cumulative)

(% indicates changes from the previous corresponding period.)

	Revenue		EBITDA* ¹		EBITDA including projected net recurring earnings* ²		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Total comprehensive income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended December 31, 2025	20,191	33.2	4,063	51.8	6,281	60.9	3,211	48.8	3,172	50.1	2,211	67.9	2,163	63.8	2,396	72.7
December 31, 2024	15,153	42.9	2,677	40.1	3,903	58.0	2,158	34.7	2,113	36.8	1,316	25.0	1,320	34.8	1,387	26.5

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	164.17	161.60
December 31, 2024	99.83	97.50

*1 EBITDA = Operating profit + Depreciation + Loss on retirement of fixed assets and valuation gains/losses + Share-based payment expenses

*2 EBITDA including projected net recurring earnings = EBITDA+ expected projected net recurring earnings from stock deals closed in the current period

(2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total equity
	Million yen	Million yen	Million yen	%
As of December 31, 2025	31,075	10,403	10,166	32.7
As of March 31, 2025	22,729	8,506	8,511	37.4

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Fiscal year ended March 31, 2025	Yen —	Yen 0.00	Yen —	Yen 2.50	Yen 2.50
March 31, 2026	—	0.00	—		
Fiscal year ending March 31, 2026 (Forecast)				12.00	12.00

(Note) Revision to the most recently announced dividends forecast: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026 (April 1, 2025 to March 31, 2026)

(% indicates changes from the previous corresponding period.)

	Revenue		EBITDA		EBITDA including projected net recurring earnings		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	
Full year	29,000	32.0	5,300	45.1	8,500	54.0	4,100	37.2	4,000	36.4	2,720	44.5	2,670	41.4	Yen 202.98

(Note 1) Revision to the most recently announced financial results forecast: Yes

(Note 2) For the revisions to the consolidated financial results forecast, please refer to “Notice Concerning Revisions to Full-Year Financial Results Forecast for the Fiscal Period Ending March 2026” (Japanese only) announced today (February 16, 2026).

***Notes:**

(1) Significant changes in the scope of consolidation during the first three quarters: Yes

Newly included: 1 (Company Name) HRteam Co., Ltd.

Excluded: –

(2) Changes in accounting policies and changes in accounting estimates

1) Changes in accounting policies required by IFRS: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: Yes

(3) Total number of issued shares (common shares)

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

As of December 31, 2025: 14,146,790 shares

As of March 31, 2025: 14,046,990 shares

2) Total number of treasury shares at the end of the period:

As of December 31, 2025: 1,072,103 shares

As of March 31, 2025: 718,403 shares

3) Average number of shares during the period (cumulative from the beginning of the fiscal year):

Nine months ended December 31, 2025: 13,180,092 shares

Nine months ended December 31, 2024: 13,231,327 shares

* Review of the Japanese-language original version of the Condensed Consolidated Financial Statement by certified accountants or audit firms: None

* Explanation of the proper use of financial results forecast and other notes

(Note on forward-looking statements)

The forecasts described in this document are based on the judgments made in accordance with information currently available. Forecasts, therefore, include risks and uncertainties. Actual figures may differ from these forecasts due to subsequent changes in circumstances. For the conditions forming the assumptions used in forecasting financial results and precautions regarding the use of financial results forecast, please refer to “1. Qualitative Information on the Financial Results for the Period under Review, (3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Statements” on page 3 of the Attachment.

(Briefing of financial results)

For attendance of more investors, briefing of financial results will be distributed online. For details, please refer to “Notice Concerning Holding of Briefing of Financial Results for the First Three Quarters Ended December 31, 2025” (Japanese only) announced on February 3, 2026.

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1. Qualitative Information on the Financial Results for the Period under Review

Forward-looking statements in the document are based on the judgement as of the end of the third quarter ended December 31, 2025.

(1) Explanation of Results of Operations

With regard to the Japanese economy during the first three quarters ended December 31, 2025, economic outlook continued to be uncertain with increasing prices of raw material and energy due to unstable international situation in addition to historic depreciation of the yen, rise in interest rates by the Bank of Japan, rise in prices and other factors, while inbound demand further recovered and the employment and income environment further improved.

As for the environment surrounding the energy industry, the group's major market, the situation allows for risk hedging through changing fee rates more than before, such as electricity fee rate increases by new power producers and suppliers (PPS) with the impact of an increase in electricity usage-based rates of the former general power providers from June 2023, adoption of market linked price plans, and appropriately passing on prices to users. In addition, partly due to stabilization (normalization) of prices in the wholesale electricity market, restraint of new customer acquisitions by electricity and gas providers due to depreciation of the yen and resource price hikes has largely eased, and new customer acquisition demand by electricity and gas providers are improving. It is speculated that demand for electricity and gas contract support services of PORT will continue to be on an expanding trend.

Furthermore, as for the new graduate recruitment support market, another major market, the market size is continuously expanding, surpassing that of 2020, before the pandemic, and reaching a market size of 153.2 billion yen (104.5% year-on-year *Yano Research Institute Ltd., "New Graduate Recruiting Service Market in Japan (2025)") in fiscal 2025 with recovery of recruitment volition for new graduates and young personnel as well as earlier and longer recruitment activities among companies, intensifying personnel acquisition competition and other factors. It is speculated that demand for young generation personnel will continue to increase due to the chronic labor shortage and the new graduate and young generation recruitment support services will be on an expanding trend.

Under such an environment, with the purpose to "change social debt into possibilities for the next generation," the group develops a contract support business that adopts a pay-for-performance business model to eliminate the risk of no return for corporate clients, taking responsibility for KPIs from customer attraction to contract signing. Rewards are generated only when contracts are successfully signed, using our strong contract-winning skills and multi-channel marketing capabilities.

In the energy domain, we provide sales promotion activity and operation support services to electricity and gas providers. We are one of the largest domestic electricity and gas contract support companies with a track record of support provisions, boasting over 900,000 cases in terms of the total number of contracts won annually.

In the human resources domain, we provide personnel referral services to companies recruiting new graduates and alliance services to recruitment agencies. We operate one of Japan's largest word-of-mouth company information products for jobhunting students "Shu-katsu kaigi," one of Japan's largest jobhunting knowhow information products, "Career Park!," the community site for jobhunting students "Minshu," and the like, and 90% or more of the new graduate generation are members of the group's services.

For each business, we were engaged in the below initiatives in the first three quarters ended December 31, 2025.

In the energy domain, while electricity and gas providers are increasingly eager to capture new customers and unit prices for successful contracts are rising, we proactively conducted marketing investment and continued to enhance our market presence with the synergy effect of M&As, leading to year-on-year expansion in both the total number of contracts won and unit prices for successful contracts. In addition, we have proactively accumulated projected net recurring earnings by converting portion of the contracts to recurring earnings-type contracts, and projected net recurring earnings, which we accumulated more than planned in the previous fiscal year, has been stably recorded as recurring earnings, and this has largely contributed to the expansion of operating profit for the domain, leading to a significant increase in revenue and profit year on year.

In the human resource domain, the external environment is in a good state with factors including full-scale recovery in the eagerness of companies to recruit new graduates and an intensification in human resource recruitment competition. Furthermore, there are impacts from the early start of job hunting. Under such a situation, based on the strong membership base with about 90% of the new graduate generation being members, it grew centering on personnel referrals due to factors including increased number of contracts won and unit prices for successful contracts with an increased number of career advisors, expanded regional offices, etc. and achieved a year-on-year increase in revenue and profit. In addition, HRteam Co., Ltd., which was an affiliate accounted for using the equity method, became a consolidated subsidiary in November 2025 and has been added to the performance of the human resource domain. Along with it, we will improve our ability to negotiate contract unit prices by maximizing the number of contracts won, enhance the customer (companies with job openings) base and enable horizontal deployment of measures such as productivity improvement through utilizing technologies. By maximizing synergies through such efforts, we aim to further expand our market share.

Due to the results of such measures, in addition to significant business growth in the energy domain and human resources domain, recurring earnings have expanded centered on the energy domain while a gain of 323 million yen in relation to the step acquisition of HRteam Co., Ltd. has been recorded as other income in the first three quarters ended December 31, 2025, leading to a significant increase in revenue and profit. Revenue was 20,191 million yen (up 33.2% year on year), operating profit was 3,211 million yen (up 48.8% year on year) and profit attributable to owners of parent was 2,163 million yen (up 63.8% year on year).

Segment information is omitted as the group is comprised of a single segment in the contract support business.

(2) Explanation of Financial Position

1) Assets, Liabilities and Net Assets

(Assets)

Current assets for the period under review amounted to 8,784 million yen, an increase of 1,497 million yen from the end of the previous fiscal year. This was due to cash and cash equivalents increasing by 2,442 million yen, while trade and other receivables decreasing by 590 million yen.

Non-current assets amounted to 22,290 million yen, an increase of 6,849 million yen from the end of the previous fiscal year. This was mainly due to goodwill increasing by 3,580 million yen, intangible assets increasing by 1,451 million yen, and right-of-use assets increasing by 1,307 million yen, while investments accounted for using equity method decreasing by 839 million yen.

As a result, total assets amounted to 31,075 million yen, an increase of 8,346 million yen from the end of the previous fiscal year.

(Liabilities)

Current liabilities for the period under review amounted to 9,990 million yen, an increase of 3,152 million yen from the end of the previous fiscal year. This was mainly due to bonds and borrowings increasing by 1,211 million yen, refundable liabilities increasing by 560 million yen, and other current liabilities increasing by 557 million yen.

Non-current liabilities amounted to 10,682 million yen, an increase of 3,297 million yen from the end of the previous fiscal year. This was mainly due to bonds and borrowings increasing by 1,847 million yen, lease liabilities by 1,026 million yen, and deferred tax liabilities by 381 million yen.

As a result, total liabilities amounted to 20,672 million yen, an increase of 6,449 million yen from the end of the previous fiscal year.

(Equity)

Total equity for the period under review amounted to 10,403 million yen, an increase of 1,896 million yen from the end of the previous fiscal year. This was mainly due to recording profit of 2,211 million yen and an increase of 695 million yen in treasury shares.

As a result, ratio of owners' equity to gross assets amounted to 32.7 % (37.4% at the end of the previous fiscal year).

2) Overview of Cash Flows

Cash and cash equivalents ("net cash") for the period under review increased by 2,442 million yen from the end of the previous fiscal year to 4,985 million yen (up 1,246 million yen from the end of the same period previous fiscal year).

The status of each cash flow and the factors contributing to these changes are as follows.

(Cash flows from operating activities)

Net cash provided by operating activities was 4,426 million yen (up 1,888 million yen from the end of the same period previous fiscal year). This was mainly due to recording of profit before tax of 3,172 million yen, trade and other receivables changing by 1,069 million yen, income taxes paid of 873 million yen and depreciation and amortization of 824 million yen.

(Cash flows from investing activities)

Net cash used in investing activities was 3,740 million yen (down 734 million yen from the end of the same period previous fiscal year). This was mainly due to purchase of intangible assets of 1,809 million yen, purchase of shares of subsidiaries resulting in change in scope of consolidation of 1,290 million yen, purchase of investment securities of 1,188 million yen, purchase of property, plant and equipment of 892 million yen, and proceeds from sale of investment securities of 1,502 million yen.

(Cash flows from financing activities)

Net cash provided by financing activities was 1,756 million yen (down 121 million yen from the end of the same period previous fiscal year). This was mainly due to proceeds from long-term borrowings of 3,290 million yen, proceeds from short-term borrowings of 2,119 million yen, repayments of long-term borrowings of 1,211 million yen, repayments of short-term borrowings of 1,335 million yen and purchase of treasury shares of 695 million yen.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Statements

Based on recent performance trends, we have revised our full-year financial results forecast announced in "Consolidated Financial Results for the Fiscal Year Ended March 31, 2025" on May 13, 2025.

For details, please refer to "Notice Concerning Revisions to Full-Year Financial Results Forecast for the Fiscal Period Ending March 2026" (Japanese only) announced today (February 16, 2026).

2. [Condensed Consolidated Financial Statement and Notes]
(1) [Condensed Consolidated Statement of Financial Position]

(Millions of yen)

	Previous fiscal year (As of March 31, 2025)	Third quarter of current fiscal year (As of December 31, 2025)
Assets		
Current assets		
Cash and cash equivalents	2,543	4,985
Trade and other receivables	4,020	3,430
Other financial assets	30	35
Other current assets	692	333
Total current assets	7,287	8,784
Non-current assets		
Property, plant and equipment	1,278	2,142
Right-of-use assets	1,457	2,765
Goodwill	4,554	8,134
Intangible assets	3,303	4,755
Investments accounted for using equity method	839	-
Other financial assets	3,116	3,238
Deferred tax assets	410	714
Other non-current assets	479	538
Total non-current assets	15,441	22,290
Total assets	22,729	31,075

(Millions of yen)

	Previous fiscal year (As of March 31, 2025)	Third quarter of current fiscal year (As of December 31, 2025)
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	229	199
Bonds and borrowings	1,850	3,061
Provisions	16	-
Other financial liabilities	2,835	3,125
Income taxes payable	657	817
Contract liabilities	86	231
Lease liabilities	353	629
Refundable liabilities	273	833
Other current liabilities	535	1,092
Total current liabilities	6,838	9,990
Non-current liabilities		
Bonds and borrowings	5,278	7,126
Provisions	266	317
Lease liabilities	963	1,990
Deferred tax liabilities	822	1,204
Other financial liabilities	52	44
Total non-current liabilities	7,384	10,682
Total liabilities	14,222	20,672
Equity		
Share capital	2,556	33
Capital surplus	1,358	3,916
Retained earnings	5,512	7,499
Treasury shares	(573)	(1,269)
Total other components of equity	(342)	(13)
Total equity attributable to owners of parent	8,511	10,166
Non-controlling interests	(5)	236
Total equity	8,506	10,403
Total liabilities and equity	22,729	31,075

**(2) [Condensed Consolidated Statement of Profit or Loss and Condensed Consolidated Statement of Comprehensive Income]
(Cumulative)**

[Condensed Consolidated Statement of Profit or Loss]

(Millions of yen)

	First three quarters of previous fiscal year (April 1, 2024 to December 31, 2024)	First three quarters of current fiscal year (April 1, 2025 to December 31, 2025)
Continuing operations		
Revenue	15,153	20,191
Cost of sales	4,905	5,804
Gross profit	10,247	14,386
Selling, general and administrative expenses	8,372	11,538
Other income	321	390
Other expenses	43	64
Share of profit of investments accounted for using equity method	4	36
Operating profit	2,158	3,211
Finance income	12	63
Finance costs	56	102
Profit before tax	2,113	3,172
Income tax expense	805	961
Profit from continuing operations	1,308	2,211
Discontinued operations		
Profit from discontinued operations	8	-
Profit	1,316	2,211
Profit attributable to		
Owner of parent	1,320	2,163
Non-controlling interests	(3)	47
Profit	1,316	2,211
Earnings per share		
Basic earnings per share (yen)		
Continuing operations	99.16	164.17
Discontinued operations	0.67	-
Basic earnings per share	99.83	164.17
Diluted earnings per share (yen)		
Continuing operations	96.85	161.60
Discontinued operations	0.65	-
Diluted earnings per share	97.50	161.60

[Condensed Consolidated Statement of Comprehensive Income] (Cumulative)

(Millions of yen)

	First three quarters of previous fiscal year (April 1, 2024 to December 31, 2024)	First three quarters of current fiscal year (April 1, 2025 to December 31, 2025)
Profit	1,316	2,211
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Equity instruments designated as measured at fair value through other comprehensive income	70	185
Total other comprehensive income	70	185
Comprehensive income	1,387	2,396
Comprehensive income attributable to		
Owner of parent	1,391	2,348
Non-controlling interests	(3)	47
Comprehensive income	1,387	2,396

(3) [Condensed Consolidated Statement of Changes in Equity] (Cumulative)

First Three Quarters of Previous Fiscal Year (April 1, 2024 to December 31, 2024)

(Millions of yen)

	Equity attributable to owners of parent							Non-Controlling interests	Total equity
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total other components of equity		Total equity attributable to owners of parent		
					Equity instruments designated as measured at fair value through other comprehensive income	Total other components of equity			
Balance at beginning of period	2,424	1,277	3,662	(594)	(18)	(18)	6,752	0	6,752
Profit	-	-	1,320	-	-	-	1,320	(3)	1,316
Other comprehensive income	-	-	-	-	70	70	70	-	70
Total comprehensive income	-	-	1,320	-	70	70	1,391	(3)	1,387
Issuance of new shares	111	73	-	-	-	-	184	-	184
Issuance of share acquisition rights	-	0	-	-	-	-	0	-	0
Forfeiture of share acquisition rights	-	(0)	-	-	-	-	(0)	-	(0)
Capital Reduction	-	-	-	-	-	-	-	-	-
Purchase of treasury shares	-	-	-	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	20	-	-	20	-	20
Dividends paid	-	-	(26)	-	-	-	(26)	-	(26)
Change in scope of consolidation	-	-	-	-	-	-	-	-	-
Changes in ownership interest in subsidiaries	-	-	-	-	-	-	-	-	-
Transfer from accumulated other comprehensive income to retained earnings	-	-	0	-	-	-	0	-	0
Total transactions with owners	111	73	(26)	20	-	-	179	-	179
Balance at end of period	2,536	1,351	4,957	(573)	52	52	8,322	(3)	8,319

First Three Quarters of Current Fiscal Year (April 1, 2025 to December 31, 2025)

(Millions of yen)

	Equity attributable to owners of parent							Non-Controlling Interest	Total equity
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total other components of equity		Total equity attributable to owners of parent		
					Equity instruments designated as measured at fair value through other comprehensive income	Total other components of equity			
Balance at beginning of period	2,556	1,358	5,512	(573)	(342)	(342)	8,511	(5)	8,506
Profit	-	-	2,163	-	-	-	2,163	47	2,211
Other comprehensive income	-	-	-	-	185	185	185	-	185
Total comprehensive income	-	-	2,163	-	185	185	2,348	47	2,396
Issuance of new shares	21	12	-	-	-	-	33	-	33
Issuance of share acquisition rights	-	0	-	-	-	-	0	-	0
Forfeiture of share acquisition rights	-	(0)	-	-	-	-	(0)	-	(0)
Capital Reduction	(2,544)	2,544	-	-	-	-	-	-	-
Purchase of treasury shares	-	-	-	(695)	-	-	(695)	-	(695)
Disposal of treasury shares	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	(33)	-	-	-	(33)	-	(33)
Change in scope of consolidation	-	-	-	-	-	-	-	195	195
Changes in ownership interest in subsidiaries	-	1	-	-	-	-	1	(1)	0
Transfer from accumulated other comprehensive income to retained earnings	-	-	(143)	-	143	143	-	-	-
Total transactions with owners	(2,523)	2,558	(176)	(695)	143	143	(694)	194	(499)
Balance at end of period	33	3,916	7,499	(1,269)	(13)	(13)	10,166	236	10,403

(4) Condensed Consolidated Statement of Cash Flows (Cumulative)

(Millions of yen)

	First three quarters of previous fiscal year (April 1, 2024 to December 31, 2024)	First three quarters of current fiscal year (April 1, 2025 to December 31, 2025)
Cash flows from operating activities		
Profit before tax	2,113	3,172
Profit before tax from discontinued operations	56	-
Depreciation and amortization	523	824
Finance income and finance costs	56	89
Share of loss (profit) of investments accounted for using equity method	(4)	(36)
Decrease (increase) in trade and other receivables	929	1,069
Increase (decrease) in trade and other payables	(296)	(34)
Other	(94)	305
Subtotal	3,284	5,390
Interest paid	(61)	(90)
Income taxes paid	(684)	(873)
Net cash provided by (used in) operating activities	2,538	4,426
Cash flows from investing activities		
Purchase of property, plant and equipment	(320)	(892)
Purchase of intangible assets	(1,256)	(1,809)
Payments for loans receivable	(1,140)	-
Purchase of investment securities	(652)	(1,188)
Proceeds from sale of investment securities	1	1,502
Proceeds from sale of businesses	250	-
Purchase of other financial assets	-	(95)
Proceeds from sale of other financial assets	0	200
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(2,280)	(1,290)
Proceeds from sales of shares of subsidiaries resulting in change in scope of consolidation	1,374	-
Purchase of investments accounted for using equity method	(432)	-
Other	(19)	(166)
Net cash provided by (used in) investing activities	(4,475)	(3,740)
Cash flows from financing activities		
Proceeds from short-term borrowings	463	2,119
Repayments of short-term borrowings	(92)	(1,335)
Proceeds from long-term borrowings	3,245	3,290
Repayments of long-term borrowings	(1,621)	(1,211)
Repayments of lease liabilities	(195)	(314)
Purchase of treasury shares	-	(695)
Dividends paid	(26)	(33)
Redemption of bonds	(101)	(96)
Proceeds from issuance of shares by exercising share acquisition rights	156	33
Proceeds from sale of treasury shares	49	-
Other	0	0
Net cash provided by (used in) financing activities	1,877	1,756
Net increase (decrease) in cash and cash equivalents	(59)	2,442
Cash and cash equivalents at beginning of period	3,797	2,543
Cash and cash equivalents at end of period	3,738	4,985

(5) Notes to Condensed Consolidated Financial Statements

(Notes to Going Concern Assumption)

Not applicable.

(Notes to Segment Information, Etc.)

Description of reportable segments

PORT's reportable segments are the Group's components for which separate financial information is available and which are subject to periodic reviews by the Board of Directors to determine the allocation of management resources and evaluate their performance.

Segment information is omitted as the group is comprised of a single segment in the contract support business.

(Significant Subsequent Events)

Not applicable.