

English Translation

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Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 [IFRS]

May 15, 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/>

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General Manager of Finance and IR Department

Date of general shareholders' meeting (as planned): June 19, 2026
Dividend payable date (as planned): June 22, 2026
Annual securities report filing date (as planned): June 18, 2026
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 Fiscal Year Ended March 31, 2026 (April 1, 2025 to March 31, 2026)

(1) Consolidated Operating Results

(% indicates changes from the previous corresponding period.)

Fiscal year ended	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	%
March 31, 2026	29,100	32.5	5,334	46.0	8,707	57.7	4,073	36.3	4,004	36.5	2,808	49.3	2,717	44.0	2,811	80.5
March 31, 2025	21,963	41.0	3,652	37.8	5,520	49.3	2,987	34.7	2,932	36.6	1,881	23.0	1,887	29.6	1,558	0.5

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Return on equity attributable to owners of parent	Ratio of profit before tax to total assets	Ratio of operating profit to revenue
March 31, 2026	Yen 206.56	Yen 203.29	% 28.5	% 13.6	% 14.0
March 31, 2025	Yen 142.50	Yen 139.56	% 24.7	% 15.1	% 13.6

(Reference) Share of profit(loss) of investments accounted for using equity method Fiscal year ended March 31,2026 36 Million yen Fiscal year ended March 31,2025 39 Million yen

*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	Equity attributable to owners of parent per share
	Million yen	Million yen	Million yen	%	Yen
As of March 31, 2026	36,029	10,829	10,549	29.3	804.24
As of March 31, 2025	22,729	8,506	8,511	37.4	638.59

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Million yen	Million yen	Million yen	Million yen
As of March 31, 2026	5,740	(4,534)	3,412	7,161
As of March 31, 2025	2,066	(5,051)	1,729	2,543

2. Dividends

	Annual dividends					Total dividends	Payout ratio	Payout ratio to equity attributable to owners of parent
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Yen	%	%
March 31, 2025	–	0.00	–	2.50	2.50	33	1.8	0.4
March 31, 2026	–	0.00	–	12.00	12.00	157	5.8	1.7
Fiscal year ending March 31, 2027 (Forecast)	–	0.00	–	13.00	13.00		5.2	

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

(% 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	%	Yen
Full year	39,000	34.0	7,000	31.2	11,500	32.1	5,400	32.6	5,300	32.4	3,470	23.5	3,310	21.8	252.33

***Notes:**

- (1) Significant changes in the scope of consolidation during the period: 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):
- March 31, 2026: 14,195,990 shares
- March 31, 2025: 14,046,990 shares
- 2) Total number of treasury shares at the end of the period:
- March 31, 2026: 1,078,103 shares
- March 31, 2025: 718,403 shares
- 3) Average number of shares during the period (cumulative from the beginning of the fiscal year):
- March 31, 2026: 13,158,114 shares
- March 31, 2025: 13,247,590 shares

(Reference) Summary of Non-consolidated Financial Results**1. Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2026
(April 1, 2025 to March 31, 2026)****(1) Non-consolidated Operating Results**

(% indicates changes from the previous corresponding period.)

Fiscal year ended	Revenue		Operating profit		Ordinary profit		Profit		Basic profit per share	Diluted profit per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen	Yen
March 31, 2026	12,931	26.7	(874)	–	604	7.5	217	(74.3)	16.57	16.30
March 31, 2025	10,206	19.8	(359)	–	562	(21.6)	847	35.6	63.98	62.66

(2) Non-consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of March 31, 2026	23,952	7,616	31.8	580.19
As of March 31, 2025	17,894	7,698	42.9	576.46

(Reference) Equity Fiscal year ended March 31, 2026 7,610 Million yen Fiscal year ended March 31, 2025 7,683 Million yen

(Reasons for differences between the non-consolidated results for the fiscal year under review and the previous fiscal year)

Revenue increased, driven by the steady performance in each domain. Meanwhile, operating profit decreased due to proactive growth investment in human resources and aggressive marketing in new business domains to accumulate significant projected net recurring earnings, with the goal of achieving sustainable growth from the next fiscal year amid significant growth for the overall Group. As a result, there are differences between the results for the fiscal year under review and the previous fiscal year.

* These consolidated financial results are outside the scope of audit of a certified public accountant of an audit firm.

* 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. Overview of Operating Results, etc., (3) Outlook for the Future” on page 4 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 Fiscal Year Ended March 31, 2026” (Japanese only) announced on May 7, 2026.

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1. Overview of Operating Results, etc.

(1) Overview of Results of Operations for the Fiscal Year under Review

With regard to the Japanese economy during the fiscal year ended March 31, 2026, consumer spending remained firm as the employment and income environment improved. Additionally, corporate profits increased, leading to an increase in capital investment, and inbound tourism demand continued to grow. As a result, the economy recovered at a moderate pace. However, the economic outlook remained uncertain due to concerns regarding a downturn in overseas economies stemming from monetary tightening that was occurring globally, as well as persistently high raw material and energy prices driven by prolonged political risks.

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 the stabilization (normalization) of prices in the wholesale electricity market, restraint on new customer acquisitions by electricity and gas providers due to the depreciation of the yen and resource price increases has largely eased, and new customer acquisition demand by electricity and gas providers is improving. We anticipate that the demand for PORT's electricity and gas contract support services will continue to grow. However, we must closely monitor the impact of geopolitical risks, particularly the situation in the Middle East.

The new graduate recruitment support market, another major market, is continuously expanding, and it has exceeded its size in 2020, before the pandemic. The market is 160.2 billion yen, up 4.2% year-on-year, in fiscal 2026 (Yano Research Institute Ltd., "New Graduate Recruiting Service Market in Japan (2026)"). This growth is mainly attributed to companies' renewed motivation to hire new graduates and young talent, recruitment starting earlier and lasting longer, and increasing competition in personnel acquisition. It is anticipated that demand for talented members of the younger generation will continue to increase due to the chronic labor shortage, and there will be a trend of expansion in the new graduate and young generation recruitment support services.

In this environment, the group's purpose is to "Change social debt into possibilities for the next generation," and it is developing 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 activities and operational 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 successfully supporting the over 900,000 contracts we receive annually.

In the human resources domain, we provide personnel referral services to companies recruiting new graduates and alliance services to recruitment agencies. Our key service offerings include Shu-katsu kaigi, one of Japan's largest word-of-mouth company information websites for job-hunting students, Career Park!, one of Japan's largest job-hunting know-how sites, and Minshu, a community site designed for job-hunting students. Over 90% of new graduates are members of the group's services.

For each business, we implemented the initiatives below in the fiscal year ended March 31, 2026.

In the energy domain, electricity and gas providers are increasingly eager to capture new customers, and unit prices for successful contracts are rising. Given these circumstances, we proactively invested in marketing and continued to enhance our market presence by leveraging synergies from M&As. As a result, the total number of contracts won and the unit prices for successful contracts increased year on year. In addition, we proactively accumulated future earnings by converting a portion of the contracts to recurring earnings-type contracts. We accumulated more future earnings in the previous fiscal year than we had planned, which were recorded as consistent recurring earnings and significantly contributed to the expansion of operating profit. Consequently, we recorded a substantial year-on-year increase in both revenue and profit.

During the fiscal year under review, we assessed our entry into the grid storage power station business. The launch has exceeded our expectations, and we achieved profitability within the first year. We plan to make additional investments to fully enter the market. We believe this business has developed to a level where it can contribute even more significantly to our results.

In the human resources domain, the external environment is favorable, driven by a full-scale recovery in companies' motivation to recruit new graduates and increased competition for talent. Regardless of the earlier start of the job-hunting season, we achieved growth, particularly in personnel referral services, thanks to our strong membership base, with around 90% of new graduates being members. We have expanded the number of career advisors and regional offices, resulting in more contracts and higher unit prices for contracts won. As a result, we achieved year-on-year increases in both 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 included in the performance of the human resources domain. We are enhancing our ability to negotiate contract unit prices by maximizing the number of contracts won, expanding our customer base (companies with job openings), and enabling horizontal deployment of initiatives, such as technology-enabled productivity improvements. By maximizing synergies through these initiatives, 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 fiscal year ended March 31, 2026, leading to a significant increase in revenue and profit. Revenue was 29,100 million yen (up 32.5% year on year), operating profit was 4,073 million yen (up 36.3% year on year), profit before tax was 4,004 million yen (up 36.5% year on year), and profit attributable to owners of parent was 2,717 million yen (up 44.0% year on year).

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

(2) Overview of Financial Position for the Fiscal Year under Review

(Assets)

Current assets for the period under review amounted to 13,128 million yen, an increase of 5,841 million yen from the end of the previous fiscal year. This was due to cash and cash equivalents increasing by 4,618 million yen and trade and other receivables increasing by 1,403 million yen, while other current assets decreasing by 205 million yen.

Non-current assets amounted to 22,900 million yen, an increase of 7,459 million yen from the end of the previous fiscal year. This was mainly due to goodwill increasing by 3,680 million yen, intangible assets increasing by 1,842 million yen, property, plant and equipment increasing by 1,112 million yen, and right-of-use assets increasing by 1,108 million yen.

As a result, total assets amounted to 36,029 million yen, an increase of 13,300 million yen from the end of the previous fiscal year.

(Liabilities)

Current liabilities for the period under review amounted to 14,153 million yen, an increase of 7,315 million yen from the end of the previous fiscal year. This was mainly due to other financial liabilities increasing by 2,398 million yen, bonds and borrowings increasing by 1,928 million yen, and refundable liabilities increasing by 1,264 million yen.

Non-current liabilities amounted to 11,046 million yen, an increase of 3,661 million yen from the end of the previous fiscal year. This was mainly due to bonds and borrowings increasing by 2,249 million yen, and lease liabilities increasing by 851 million yen.

As a result, total liabilities amounted to 25,199 million yen, an increase of 10,977 million yen from the end of the previous fiscal year.

(Equity)

Total equity for the period under review amounted to 10,829 million yen, an increase of 2,323 million yen from the end of the previous fiscal year. This was mainly due to recording profit of 2,808 million yen.

As a result, ratio of owners' equity to gross assets amounted to 29.3 % (37.4% at the end of the previous fiscal year).

(3) Overview of Cash Flows for the Fiscal Year under Review

Cash and cash equivalents ("net cash") for the period under review increased by 4,618 million yen from the end of the previous fiscal year to 7,161 million yen.

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 5,740 million yen (up 3,673 million yen from the end of the same period previous fiscal year). This was mainly due to recording of profit before tax of 4,004 million yen, trade and other payables increasing by 2,094 million yen, recording of depreciation and amortization of 1,233 million yen, trade and other receivables decreasing by 951 million yen, and income taxes paid of 886 million yen.

(Cash flows from investing activities)

Net cash used in investing activities was 4,534 million yen (up 517 million yen from the end of the same period previous fiscal year). This was mainly due to purchase of intangible assets of 2,357 million yen, purchase of shares of subsidiaries resulting in change in scope of consolidation of 1,291 million yen, purchase of investment securities of 1,181 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 3,412 million yen (up 1,682 million yen from the end of the same period previous fiscal year). This was mainly due to proceeds from long-term borrowings of 5,259 million yen, proceeds from short-term borrowings of 2,532 million yen, repayments of long-term borrowings of 1,871 million yen, and repayments of short-term borrowings of 1,249 million yen.

(4) Outlook for the Future

In the energy domain, regional general power providers increased regulated electricity rates for general households in June 2023. Additionally, PPSs introduced market-linked price plans. As a result, power providers have been gaining traction with new customers since the second quarter of the fiscal year ended March 31, 2024. Looking ahead to the fiscal year ending March 31, 2027, we expect the current external environment to continue, although we need to be vigilant regarding the impact of rising resource prices due to the ongoing situation in the Middle East. In the human resources domain, the external environment is expected to remain generally favorable due to year-round job hunting that starts earlier, as well as companies' growing demand for talented members of the younger generation.

Under this environment, the Group has formulated a new Medium-Term Management Plan starting from the fiscal year ended March 31, 2026. We aim to achieve revenue of 80 billion yen and EBITDA of 13 billion yen in the fiscal year ending March 31, 2030, and will continue to leverage people and technologies to address social issues.

Regarding the consolidated financial results forecast for the next fiscal year, we forecast revenue of 39,000 million yen, EBITDA of 7,000 million yen, EBITDA including projected net recurring earnings of 11,500 million yen, operating profit of 5,400 million yen, profit before tax of 5,300 million yen, profit of 3,470 million yen, and profit attributable to owners of parent of 3,310 million yen.

In the energy domain, we aim to achieve an overwhelming market share as one of the largest contract support companies. We plan to increase future earnings to expand our recurring revenue base. In the fiscal year ending March 31, 2027, we will fully enter the grid storage power station business as a new growth strategy. While addressing the social challenge of stabilizing the supply of electricity amid the growth of renewable energy, we aim to maximize revenue by optimizing our operations (transactions) in accordance with market trends in the expanding energy storage markets (the wholesale electricity market, demand and supply adjustment market, and capacity market). We will offer both contract support and business support within the value chains of power providers, assisting their operations from multiple perspectives. We aim to expedite the implementation of this vertical support initiative and successfully achieve the objectives outlined in our medium-term management plan.

In the human resources domain, we will continue to invest significantly in personnel referral services in a market with high growth potential. We will focus on strengthening our contract support organization and expanding our regional offices. We are accelerating the post-merger integration (PMI) of HRteam Co., Ltd., which became a consolidated subsidiary in the fiscal year ended March 31, 2026, to generate synergies within the group quickly. We will combine HRteam's strong expertise in sales and contract support with our exceptional ability to attract customers with the goal of increasing our share of the new graduate recruitment support market. We aim to increase our share of the new graduate recruitment support market while actively expanding into the market targeting talented members of the younger generation in their 20s. To achieve this, we will develop Minshu Co., Ltd., which became a consolidated subsidiary in the previous fiscal year. Additionally, we will leverage our robust and growing membership database, which includes members from Matcher Inc., Diary Inc., and yuth Co., Ltd., all of which have entered into capital and business alliance agreements with us.

2. Basic Policy on Selection of Accounting Standards

The Group applies International Financial Reporting Standards (IFRS) to improve international comparability in capital markets and to strengthen IR activities for new investors, including those from overseas.

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

(Millions of yen)

	Previous fiscal year (As of March 31, 2025)	Current fiscal year (As of March 31, 2026)
Assets		
Current assets		
Cash and cash equivalents	2,543	7,161
Trade and other receivables	4,020	5,424
Other financial assets	30	54
Other current assets	692	487
Total current assets	7,287	13,128
Non-current assets		
Property, plant and equipment	1,278	2,391
Right-of-use assets	1,457	2,566
Goodwill	4,554	8,234
Intangible assets	3,303	5,146
Investments accounted for using equity method	839	-
Other financial assets	3,116	3,122
Deferred tax assets	410	960
Other non-current assets	479	479
Total non-current assets	15,441	22,900
Total assets	22,729	36,029

(Millions of yen)

	Previous fiscal year (As of March 31, 2025)	Current fiscal year (As of March 31, 2026)
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	229	367
Bonds and borrowings	1,850	3,778
Provisions	16	-
Other financial liabilities	2,835	5,234
Income taxes payable	657	1,198
Contract liabilities	86	317
Lease liabilities	353	636
Refundable liabilities	273	1,537
Other current liabilities	535	1,082
Total current liabilities	6,838	14,153
Non-current liabilities		
Bonds and borrowings	5,278	7,528
Provisions	266	309
Lease liabilities	963	1,815
Deferred tax liabilities	822	1,302
Other financial liabilities	52	90
Total non-current liabilities	7,384	11,046
Total liabilities	14,222	25,199
Equity		
Share capital	2,556	38
Capital surplus	1,358	3,922
Retained earnings	5,512	8,053
Treasury shares	(573)	(1,269)
Total other components of equity	(342)	(195)
Total equity attributable to owners of parent	8,511	10,549
Non-controlling interests	(5)	279
Total equity	8,506	10,829
Total liabilities and equity	22,729	36,029

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

[Consolidated Statement of Profit or Loss]

(Millions of yen)

	Previous fiscal year (April 1, 2024 to March 31, 2025)	Current fiscal year (April 1, 2025 to March 31, 2026)
Continuing operations		
Revenue	21,963	29,100
Cost of sales	7,131	8,273
Gross profit	14,831	20,826
Selling, general and administrative expenses	12,154	17,136
Other income	319	418
Other expenses	49	71
Share of profit of investments accounted for using equity method	39	36
Operating profit	2,987	4,073
Finance income	28	85
Finance costs	83	155
Profit before tax	2,932	4,004
Income tax expense	1,059	1,195
Profit from continuing operations	1,872	2,808
Discontinued operations		
Profit from discontinued operations	8	–
Profit	1,881	2,808
Profit attributable to		
Owner of parent	1,887	2,717
Non-controlling interests	(6)	90
Profit	1,881	2,808
Earnings per share		
Basic earnings per share (yen)		
Continuing operations	141.83	206.56
Discontinued operations	0.67	–
Basic earnings per share	142.50	206.56
Diluted earnings per share (yen)		
Continuing operations	138.91	203.29
Discontinued operations	0.65	–
Diluted earnings per share	139.56	203.29

[Consolidated Statement of Comprehensive Income]

(Millions of yen)

	Previous fiscal year (April 1, 2024 to March 31, 2025)	Current fiscal year (April 1, 2025 to March 31, 2026)
Profit	1,881	2,808
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	(323)	3
Total other comprehensive income	(323)	3
Comprehensive income	1,558	2,811
Comprehensive income attributable to		
Owner of parent	1,564	2,721
Non-controlling interests	(6)	90
Comprehensive income	1,558	2,811

(3) [Consolidated Statement of Changes in Equity]

Previous Fiscal Year (April 1, 2024 to March 31, 2025)

(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	-	-	1,887	-	-	-	1,887	(6)	1,881
Other comprehensive income	-	-	-	-	(323)	(323)	(323)	-	(323)
Total comprehensive income	-	-	1,887	-	(323)	(323)	1,564	(6)	1,558
Issuance of new shares	131	80	-	-	-	-	212	-	212
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	-	-	(11)	-	-	-	(11)	-	(11)
Total transactions with owners	131	80	(37)	20	-	-	195	-	195
Balance at end of period	2,556	1,358	5,512	(573)	(342)	(342)	8,511	(5)	8,506

Current Fiscal Year (April 1, 2025 to March 31, 2026)

(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	-	-	2,717	-	-	-	2,717	90	2,808
Other comprehensive income	-	-	-	-	3	3	3	-	3
Total comprehensive income	-	-	2,717	-	3	3	2,721	90	2,811
Issuance of new shares	27	17	-	-	-	-	45	-	45
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	(2,517)	2,563	(176)	(695)	143	143	(682)	194	(488)
Balance at end of period	38	3,922	8,053	(1,269)	(195)	(195)	10,549	279	10,829

(4) Consolidated Statement of Cash Flows

(Millions of yen)

	Previous fiscal year (April 1, 2024 to March 31, 2025)	Current fiscal year (April 1, 2025 to March 31, 2026)
Cash flows from operating activities		
Profit before tax	2,932	4,004
Profit before tax from discontinued operations	56	-
Depreciation and amortization	669	1,233
Finance income and finance costs	69	141
Share of loss (profit) of investments accounted for using equity method	(39)	(36)
Decrease (increase) in trade and other receivables	(973)	(951)
Increase (decrease) in trade and other payables	595	2,094
Other	(402)	286
Subtotal	2,908	6,772
Interest paid	(88)	(145)
Income taxes paid	(752)	(886)
Net cash provided by (used in) operating activities	2,066	5,740
Cash flows from investing activities		
Purchase of property, plant and equipment	(664)	(1,094)
Purchase of intangible assets	(1,786)	(2,357)
Payments for loans receivable	(1,140)	-
Purchase of investment securities	(843)	(1,181)
Proceeds from sale of investment securities	476	1,502
Proceeds from sale of businesses	250	-
Purchase of other financial assets	(6)	(96)
Proceeds from sale of other financial assets	100	210
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(2,280)	(1,291)
Proceeds from sales of shares of subsidiaries resulting in change in scope of consolidation	1,374	-
Payments for leasehold deposits	(91)	(175)
Purchase of shares of subsidiaries and associates	(99)	-
Purchase of investments accounted for using equity method	(432)	-
Other	91	(49)
Net cash provided by (used in) investing activities	(5,051)	(4,534)
Cash flows from financing activities		
Proceeds from short-term borrowings	616	2,532
Repayments of short-term borrowings	(392)	(1,249)
Proceeds from long-term borrowings	3,775	5,259
Repayments of long-term borrowings	(2,001)	(1,871)
Repayments of lease liabilities	(272)	(457)
Redemption of bonds	(203)	(118)
Proceeds from issuance of shares by exercising share acquisition rights	183	45
Proceeds from sale of treasury shares	49	-
Purchase of treasury shares	-	(695)
Dividends paid	(26)	(33)
Other	0	0
Net cash provided by (used in) financing activities	1,729	3,412
Net increase (decrease) in cash and cash equivalents	(1,254)	4,618
Cash and cash equivalents at beginning of period	3,797	2,543
Cash and cash equivalents at end of period	2,543	7,161

(5) Notes to Consolidated Financial Statements

(Going Concern Assumption)

Not applicable.

(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.

(Per Share Information)

The basis for calculating basic earnings per share and diluted earnings per share is as follows.

	Previous fiscal year (April 1, 2024 to March 31, 2025)	Current fiscal year (April 1, 2025 to March 31, 2026)
Profit used to calculate basic earnings per share and diluted earnings per share (Millions of yen)		
Profit attributable to owners of parent	1,887	2,717
Profit not attributable to common shareholders of parent	-	-
Profit used to calculate basic earnings per share	1,887	2,717
Continuing operations	1,878	2,717
Discontinued operations	8	-
Adjustment to profit	-	-
Profit used to calculate diluted earnings per share	1,887	2,717
Continuing operations	1,878	2,717
Discontinued operations	8	-
Average number of shares during the period (Shares)	13,247,590	13,158,114
Increase in common shares		
Share acquisition rights (Shares)	278,981	211,554
Weighted average number of common shares used to calculate diluted earnings per share (Shares)	13,526,571	13,369,668
Basic earnings per share (yen)		
Continuing operations	141.83	206.56
Discontinued operations	0.67	-
Basic earnings per share	142.50	206.56
Diluted earnings per share (yen)		
Continuing operations	138.91	203.29
Discontinued operations	0.65	-
Diluted earnings per share	139.56	203.29
Financial instruments that were not included in the calculation of diluted earnings per share because they have no dilutive effect	10th Series Share Acquisition Rights 11th Series Share Acquisition Rights 12th Series Share Acquisition Rights	10th Series Share Acquisition Rights 11th Series Share Acquisition Rights 12th Series Share Acquisition Rights

(Significant Subsequent Events)

Not applicable.