English Translation
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Consolidated Financial Results for the First Quarter Ended June 30, 2026 [IFRS]

August 12, 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		
Inquiries:	Taku Tsujimoto, Managing Executive Officer and General Manager of Finance and IR Department		TEL: +81-3-5937-6466

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 Quarter Ended June 30, 2026 (April 1, 2026 to June 30, 2026)**

(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		Quarterly profit		Quarterly profit attributable to owners of parent		Total quarterly comprehensive income	
Three months ended	Million yen	%	Million Yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	9,092	38.2	1,572	50.3	2,777	59.7	1,147	40.6	1,113	39.7	717	27.5	631	12.2	672	(13.6)
June 30, 2025	6,576	38.2	1,046	(5.3)	1,739	16.6	816	(13.7)	797	(14.3)	562	(1.0)	562	(1.5)	778	35.6

	Quarterly earnings per share	Quarterly diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	48.14	47.56
June 30, 2025	42.27	41.51

*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 June 30, 2026	34,205	11,346	10,980	32.1
As of March 31, 2026	36,029	10,829	10,549	29.3

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Fiscal year ended	Yen	Yen	Yen	Yen	Yen
March 31, 2026	—	0.00	—	12.00	12.00
March 31, 2027	—				
Fiscal year ending March 31, 2027 (Forecast)		0.00	—	13.00	13.00

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

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

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

***Notes:**

(1) Significant changes in the scope of consolidation during the period: None
Newly included: –
Excluded: –

(2) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1) Changes in accounting policies required by IFRS:	None
2) Changes in accounting policies other than 1) above:	None
3) Changes in accounting estimates:	None

(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 June 30, 2026:	14,196,490 shares
As of March 31, 2026:	14,195,990 shares

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

As of June 30, 2026:	1,078,139 shares
As of March 31, 2026:	1,078,103 shares

3) Average number of shares during the period:

Three months ended June 30, 2026:	13,118,026 shares
Three months ended June 30, 2025:	13,313,948 shares

* Review of the Japanese-language original version of the Condensed Quarterly 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 above 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 Quarter Ended June 30, 2026” (Japanese only) announced on August 4, 2026.

Contents of Attachment

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 first quarter ended June 30, 2026.

(1) Explanation of Results of Operations

With regard to the Japanese economy during the first quarter ended June 30, 2026, consumer spending remained firm as the employment and income environment improved. Additionally, inbound tourism demand was brisk and capital investment increased supported by strong corporate profits. As a result, the economy recovered at a moderate pace. However, it is still necessary to keep a close eye on the economic outlook, chiefly because of the impact of the fluctuation of foreign exchange rates on prices of raw materials and energy, an intensifying labor shortage resulting in an increase in labor costs, concerns regarding the downturn of overseas economies and prolonged geopolitical 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 were engaged in the below initiatives in the first quarter ended June 30, 2026.

In the energy domain, the situation in the Middle East had a limited impact on electricity and gas providers' willingness to acquire new residential customers. Under these circumstances, we prioritized a shift toward customer acquisition with a focus on productivity and the accumulation of projected net recurring earnings with an emphasis on expanding recurring earnings. As a result, year-on-year revenue growth was limited. Although projected net recurring earnings accumulated beyond plan in the previous fiscal year were steadily recorded as recurring earnings and contributed to the expansion of operating profit for the domain, operating profit for the domain decreased slightly year on year.

Meanwhile, since the previous fiscal year, we have been conducting verifications with a view toward fully entering the grid storage power station business. During the first quarter ended June 30, 2026, we decided to fully enter this business, given that we achieved profitability from the first year and that, even under conservative simulations taking into account potential future regulatory changes and changes in market conditions, the business is expected to generate returns exceeding our current cost of capital. We aim to develop up to approximately 10 additional power stations in the fiscal year ending March 31, 2027, and have already decided to invest in the development of 10 power stations. During the first quarter ended June 30, 2026, two grid storage power stations in operation contributed to revenue.

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. Despite the impact 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 significant 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 the first quarter ended June 30, 2026, revenue was 9,092 million yen (up 38.2% year on year), operating profit was 1,147 million yen (up 40.6% year on year), and profit attributable to owners of parent was 631 million yen (up 12.2% 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 at the end of the period under review amounted to 10,283 million yen, a decrease of 2,845 million yen from the end of the previous fiscal year. This was mainly due to cash and cash equivalents decreasing by 1,896 million yen, and trade and other receivables decreasing by 1,165 million yen.

Non-current assets amounted to 23,921 million yen, an increase of 1,020 million yen from the end of the previous fiscal year. This was mainly due to property, plant and equipment increasing by 594 million yen, and intangible assets increasing by 432 million yen.

As a result, total assets amounted to 34,205 million yen, a decrease of 1,824 million yen from the end of the previous fiscal year.

(Liabilities)

Current liabilities at the end of the period under review amounted to 11,905 million yen, a decrease of 2,248 million yen from the end of the previous fiscal year. This was mainly due to other financial liabilities decreasing by 1,288 million yen, income taxes payable decreasing by 838 million yen, and bonds and borrowings decreasing by 303 million yen.

Non-current liabilities amounted to 10,953 million yen, a decrease of 92 million yen from the end of the previous fiscal year. This was mainly due to deferred tax liabilities increasing by 135 million yen, while bonds and borrowings decreased by 159 million yen, and lease liabilities decreased by 101 million yen.

As a result, total liabilities amounted to 22,858 million yen, a decrease of 2,340 million yen from the end of the previous fiscal year.

(Equity)

Total equity at the end of the period under review amounted to 11,346 million yen, an increase of 516 million yen from the end of the previous fiscal year. This was mainly due to recording profit of 717 million yen.

As a result, ratio of owners' equity to gross assets amounted to 32.1% (29.3% at the end of the previous fiscal year)

2) Overview of Cash Flows

Cash and cash equivalents (“net cash”) at the end of the period under review decreased by 1,896 million yen from the end of the previous fiscal year to 5,265 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 450 million yen (down 398 million yen from the end of the same period previous fiscal year). This was mainly due to recording of profit before tax of 1,113 million yen, trade and other receivables decreasing by 1,184 million yen, trade and other payables decreasing by 1,231 million yen, and income taxes paid of 1,082 million yen.

(Cash flows from investing activities)

Net cash used in investing activities was 1,576 million yen (up 928 million yen from the end of the same period previous fiscal year). This was mainly due to purchase of property, plant and equipment of 791 million yen and purchase of intangible assets of 642 million yen.

(Cash flows from financing activities)

Net cash used in financing activities was 770 million yen (compared with 768 million yen provided in the same period of the previous fiscal year). This was mainly due to proceeds from long-term borrowings of 594 million yen, repayments of short-term borrowings of 700 million yen, and repayments of long-term borrowings of 552 million yen.

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

Outlook of the financial results for the fiscal year is unchanged from the financial results forecast announced in “Consolidated Financial Results for the Fiscal Year Ended March 31, 2026” on May 15, 2026.

2. [Quarterly Consolidated Financial Statement and Notes]

(1) [Quarterly Consolidated Statement of Financial Position]

(Millions of yen)

	Previous fiscal year (As of March 31, 2026)	Current fiscal year (As of June 30, 2026)
Assets		
Current assets		
Cash and cash equivalents	7,161	5,265
Trade and other receivables	5,424	4,258
Other financial assets	54	59
Other current assets	487	699
Total current assets	13,128	10,283
Non-current assets		
Property, plant and equipment	2,391	2,985
Right-of-use assets	2,566	2,497
Goodwill	8,234	8,234
Intangible assets	5,146	5,578
Other financial assets	3,122	3,216
Deferred tax assets	960	956
Other non-current assets	479	452
Total non-current assets	22,900	23,921
Total assets	36,029	34,205

(Millions of yen)

	Previous fiscal year (As of March 31, 2026)	Current fiscal year (As of June 30, 2026)
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	367	328
Bonds and borrowings	3,778	3,475
Other financial liabilities	5,234	3,946
Income taxes payable	1,198	359
Contract liabilities	317	429
Lease liabilities	636	640
Refundable liabilities	1,537	1,825
Other current liabilities	1,082	901
Total current liabilities	14,153	11,905
Non-current liabilities		
Bonds and borrowings	7,528	7,368
Provisions	309	353
Lease liabilities	1,815	1,713
Deferred tax liabilities	1,302	1,437
Other financial liabilities	90	80
Total non-current liabilities	11,046	10,953
Total liabilities	25,199	22,858
Equity		
Share capital	38	39
Capital surplus	3,922	3,922
Retained earnings	8,053	8,527
Treasury shares	(1,269)	(1,269)
Total other components of equity	(195)	(240)
Total equity attributable to owners of parent	10,549	10,980
Non-controlling interests	279	366
Total equity	10,829	11,346
Total liabilities and equity	36,029	34,205

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

[Quarterly Consolidated Statement of Profit or Loss]

(Millions of yen)

	Previous fiscal year (April 1, 2025 to June 30, 2025)	Current fiscal year (April 1, 2026 to June 30, 2026)
Continuing operations		
Revenue	6,576	9,092
Cost of sales	2,090	2,412
Gross profit	4,486	6,679
Selling, general and administrative expenses	3,697	5,535
Other income	43	28
Other expenses	76	24
Share of profit of investments accounted for using equity method	60	-
Operating profit	816	1,147
Finance income	1	17
Finance costs	19	51
Profit before tax	797	1,113
Income tax expense	234	396
Profit from continuing operations	562	717
Profit attributable to		
Owner of parent	562	631
Non-controlling interests	0	86
Profit	562	717
Earnings per share (yen)		
Basic earnings per share	42.27	48.14
Diluted earnings per share	41.51	47.56

[Quarterly Consolidated Statement of Comprehensive Income]

(Millions of yen)

	Previous fiscal year (April 1, 2025) June 30, 2025)	Current fiscal year (April 1, 2026) June 30, 2026)
Profit	562	717
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	215	(44)
Total other comprehensive income	215	(44)
Comprehensive income	778	672
Comprehensive income attributable to		
Owner of parent	778	586
Non-controlling interests	0	86
Comprehensive income	778	672

(3) [Quarterly Consolidated Statement of Changes in Equity]

Previous Fiscal Year (April 1, 2025 to June 30, 2025)

(Millions of yen)

	Equity attributable to owners of parent								
					Total other components of equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Equity instruments designated as measured at fair value through other comprehensive income	Total other components of equity	Total equity attributable to owners of parent	Non-Controlling interests	Total equity
Balance at beginning of period	2,556	1,358	5,512	(573)	(342)	(342)	8,511	(5)	8,506
Profit	-	-	562	-	-	-	562	0	562
Other comprehensive income	-	-	-	-	215	215	215	-	215
Total comprehensive income	-	-	562	-	215	215	778	0	778
Issuance of new shares	13	3	-	-	-	-	17	-	17
Forfeiture of share acquisition rights	-	(0)	-	-	-	-	(0)	-	(0)
Purchase of treasury shares	-	-	-	(332)	-	-	(332)	-	(332)
Dividends paid	-	-	(33)	-	-	-	(33)	-	(33)
Transfer from accumulated other comprehensive income to retained earnings	-	-	(148)	-	148	148	-	-	-
Total transactions with owners	13	3	(182)	(332)	148	148	(349)	-	(349)
Balance at end of period	2,569	1,361	5,892	(906)	22	22	8,940	(4)	8,935

Current Fiscal Year (April 1, 2026 to June 30, 2026)

(Millions of yen)

	Equity attributable to owners of parent								
					Total other components of equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Equity instruments designated as measured at fair value through other comprehensive income	Total other components of equity	Total equity attributable to owners of parent	Non-Controlling Interest	Total equity
Balance at beginning of period	38	3,922	8,053	(1,269)	(195)	(195)	10,549	279	10,829
Profit	-	-	631	-	-	-	631	86	717
Other comprehensive income	-	-	-	-	(44)	(44)	(44)	-	(44)
Total comprehensive income	-	-	631	-	(44)	(44)	586	86	672
Issuance of new shares	0	0	-	-	-	-	1	-	1
Forfeiture of share acquisition rights	-	-	-	-	-	-	-	-	-
Purchase of treasury shares	-	-	-	(0)	-	-	(0)	-	(0)
Dividends paid	-	-	(157)	-	-	-	(157)	-	(157)
Transfer from accumulated other comprehensive income to retained earnings	-	-	0	-	(0)	(0)	-	-	-
Total transactions with owners	0	0	(157)	(0)	(0)	(0)	(156)	-	(156)
Balance at end of period	39	3,922	8,527	(1,269)	(240)	(240)	10,980	366	11,346

(4) Consolidated Statement of Cash Flows

(Millions of yen)

	Previous fiscal year (April 1, 2025 to June 30, 2025)	Current fiscal year (April 1, 2026 to June 30, 2026)
Cash flows from operating activities		
Profit before tax	797	1,113
Depreciation and amortization	217	424
Finance income and finance costs	19	51
Share of loss of investments accounted for using equity method	(60)	-
Decrease (increase) in trade and other receivables	879	1,184
Increase (decrease) in trade and other payables	(450)	(1,231)
Other	103	54
Subtotal	1,507	1,596
Interest paid	(18)	(63)
Income taxes paid	(639)	(1,082)
Net cash provided by (used in) operating activities	848	450
Cash flows from investing activities		
Purchase of property, plant and equipment	(452)	(791)
Purchase of intangible assets	(479)	(642)
Purchase of investment securities	(1,181)	(50)
Proceeds from sale of investment securities	1,478	4
Purchase of other financial assets	-	(10)
Payments for leasehold deposits	(22)	(82)
Other	10	(4)
Net cash provided by (used in) investing activities	(647)	(1,576)
Cash flows from financing activities		
Proceeds from short-term borrowings	1,119	200
Repayments of short-term borrowings	(535)	(700)
Proceeds from long-term borrowings	1,003	594
Repayments of long-term borrowings	(370)	(552)
Repayments of lease liabilities	(98)	(156)
Purchase of treasury shares	(332)	(0)
Dividends paid	(33)	(157)
Proceeds from issuance of shares by exercising share acquisition rights	17	1
Net cash provided by (used in) financing activities	768	(770)
Net increase (decrease) in cash and cash equivalents	970	(1,896)
Cash and cash equivalents at beginning of period	2,543	7,161
Cash and cash equivalents at end of period	3,513	5,265

(5) Notes to Condensed Consolidated Financial Statements

(Notes to Going Concern Assumption)

Not applicable.

(Notes to Segment Information, Etc.)

Description of reportable segments

The Company'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.