

English Translation

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Consolidated Financial Results for the First Quarter Ended June 30, 2023 [IFRS]

August 14, 2023

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
Managing Executive Officer and
General Manager of Finance and IR Department

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Dividend payable date (as planned): —

Annual securities report filing date (as planned): 2023-08-14

Supplemental material of annual results: Yes

Convening briefing of annual results: Yes

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

1. Consolidated Financial Results for the First Quarter Ended June 30, 2023 (April 1, 2023 to June 30, 2023)

(1) Consolidated Operating Results(cumulative)

(% indicates changes from the previous corresponding period.)

	Sales revenue		EBITDA※1		EBITDA including future income ※2		Operating income		Pre-tax income		Quarterly income		Quarterly income attributable to the owner of the parent company		Quarterly comprehensive income Total amount	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended June 30, 2023	3,579	36.3	614	52.1	709	64.1	532	52.3	518	48.9	311	8.3	264	14.5	342	19.3
June 30, 2022	2,625	84.5	403	435.1	431	461.9	349	—	348	—	287	—	231	—	286	—

	Quarterly earnings per share	Quarterly diluted earnings per share
Three months ended June 30, 2023	Yen 23.50	Yen 22.25
June 30, 2022	20.63	20.10

※1 EBITDA=Operating income+Depreciation+Loss on disposal of fixed assets and valuation gains/losses + Share based compensation expense

※2 EBITDA including future income=EBITDA+ expected future income from stock deals closed in the current period
(Notes) The year-on-year change in operating income, pre-tax income, quarterly income, quarterly income attributable to the owner of the parent company, and quarterly comprehensive income total amount for the first quarter of the fiscal year ended June 30, 2022 is not stated because it exceeds 1,000%.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
	Million yen	Million yen	Million yen	%
As of June 30, 2023	12,069	4,819	3,996	33.1
As of March 31, 2023	11,435	4,019	3,242	28.4

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, 2023	—	0.00	—	0.00	0.00
March 31, 2024	—				
Fiscal year ending					
March 31, 2024		—	—	—	—
(Forecast)					

The dividend forecast for the fiscal year ending March 2024 is undecided.

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2024 (April 1, 2023 to March 31, 2024)

(% indicates changes from the previous corresponding period.)

	Sales revenue		EBITDA		EBITDA including future income		Operating income		Pre-tax income		Net income		Net income 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	15,300	34.6	2,440	21.4	3,130	44.3	2,110	24.2	2,060	24.2	1,520	23.3	1,460	35.8	131.18

*Notes:

- (1) Material changes in subsidiaries during this period: None
(Changes in scope of consolidations resulting from changes in specified subsidiaries)
- (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, 2023:	12,657,490 shares
As of March 31, 2023:	12,130,220 shares
 - 2) Total number of treasury shares at the end of the period:

As of June 30, 2023:	1,002,203 shares
As of March 31, 2023:	1,002,090 shares
 - 3) Average number of shares during the period:

Three months ended June 30, 2023:	11,270,006 shares
Three months ended June 30, 2022:	11,210,061 shares

* These quarterly financial results are not subject to quarterly review by certified public accountants or an audit firm.

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

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.