

English Translation

This document is an excerpt translation of the original Japanese document and is only for reference purpose. In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.



Consolidated Financial Results for the Third Quarter Ended December 31, 2023 [IFRS]

February 13, 2024

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): —
Annual securities report filing date (as planned): 2024-2-13
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 Third Quarter Ended December 31, 2023 (April 1, 2023 to December 31, 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	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended												
December 31, 2023	11,391	42.9	2,100	57.1	2,660	85.3	1,772	57.6	1,714	56.3	1,053	24.6
December 31, 2022	7,973	80.6	1,337	228.3	1,436	252.6	1,124	336.1	1,097	362.7	845	421.9

	Quarterly income attributable to the owner of the parent company		Quarterly comprehensive income Total amount		Quarterly earnings per share	Quarterly diluted earnings per share
	Million yen	%	Million yen	%	Yen	Yen
Nine months ended						
December 31, 2023	980	34.3	1,096	31.0	81.21	77.94
December 31, 2022	729	350.1	836	417.9	65.55	63.77

※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

(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 December 31, 2023	15,588	6,589	6,532	41.9
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	—	0.00	—		
Fiscal year ending				2.00	2.00
March 31, 2024 (Forecast)					

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	16,200	42.5	2,850	41.8	3,850	77.5	2,400	41.3	2,340	41.1	1,640	33.1	1,570	46.1	130.09

*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 December 31, 2023:	13,793,790 shares
As of March 31, 2023:	12,130,220 shares
 - 2) Total number of treasury shares at the end of the period:

As of December 31, 2023:	744,103 shares
As of March 31, 2023:	1,002,159 shares
 - 3) Average number of shares during the period:

Nine months ended December 31, 2023:	12,068,506 shares
Nine months ended December 31, 2022:	11,130,732 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.