Note) This is an English translation of the Consolidated Financial Report prepared for the readers' convenience. Should there be any inconsistency between the translation and the original Japanese text, the latter shall prevail.

Consolidated Financial Report
for the First Quarter of Fiscal Year Ending March 31, 2027 [IFRS]

August 5, 2026

BIPROGY Inc.

Stock Listing:	Tokyo Stock Exchange, Prime Market
Stock Code:	8056
URL:	https://www.biprogy.com/e/
Representative:	Noboru Saito, Representative Director, President & CEO
Contact:	Yoshihiro Shibata, Manager, Corporate Communications (TEL +81-3-5546-4111)
Scheduled Starting Date for Dividend Payment:	–
Earnings Supplementary Explanatory Documents:	yes
Earnings Results Briefing:	yes (for institutional investors and analysts)

(Amounts are rounded down to the nearest million yen.)

1. Consolidated Financial Results for FY2027 Q1(from April 1, 2026 to June 30, 2026)

(1) Consolidated Results of Operations

(Percentage below represents increase (decrease) from previous year)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of parent		Comprehensive income	
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%
FY2027 Q1	91,464	(5.6)	6,817	(20.4)	6,651	(22.0)	4,484	(23.1)	4,769	(24.0)
FY2026 Q1	96,844	9.6	8,569	30.3	8,523	19.5	5,827	19.1	6,276	14.5

(Note) Adjusted operating profit FY2027 Q1 : 6,688 Million Yen (-14.7%) FY2026 Q1 : 7,841 Million Yen (23.9%)
Adjusted operating profit is the result obtained after deducting cost of sales and selling, general and administrative expenses from revenue.

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
FY2027 Q1	46.42	46.35
FY2026 Q1	59.42	59.30

(2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
	Millions of Yen	Millions of Yen	Millions of Yen	%
FY2027 Q1	363,866	178,677	176,857	48.6
FY2026	380,669	181,059	178,988	47.0

2. Dividends

	Dividends Per Share				
	End of Q1	End of Q2	End of Q3	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
FY2026	—	60.00	—	70.00	130.00
FY2027	—				
FY2027 (Forecast)		70.00	—	70.00	140.00

(Note) Revisions to the latest forecast of dividends: No

3. Consolidated Earnings Forecast for FY2027(from April 1, 2026 to March 31, 2027)

(Percentage below represents increase (decrease) from previous year)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of parent		Basic earnings per share
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Yen
FY2027	470,000	8.4	48,400	13.6	48,000	9.5	32,200	3.2	333.41

(Note1) Revisions to the latest forecast of consolidated earnings: No
(Note2) Adjusted operating profit (Full Year) 48,400 Million Yen (11.1%)

* Notes

(1) Significant changes in the scope of consolidation during the period : No

(2) Changes in accounting policies and accounting estimates

1. Changes in accounting policies required by IFRS : No
2. Changes in accounting policies due to other reasons : No
3. Changes in accounting estimates : No

(3) Number of shares outstanding (common stock)

(shares)

1. Total number of issued shares at the end of the period (including treasury shares)	FY2027 Q1	98,959,624	FY2026	98,959,624
2. Number of treasury shares at the end of the period	FY2027 Q1	2,350,995	FY2026	2,382,882
3. Average number of shares outstanding (during the period)	FY2027 Q1	96,591,336	FY2026 Q1	98,075,415

* Review of the Japanese-language originals of the attached Condensed Quarterly Financial Statements by certified public accountants or an audit firm : No

* Comments regarding appropriate usage of earnings forecast, and other special notes

The forward-looking statements such as earnings forecasts contained in this document are based on the information currently available to the Company and certain assumptions which are regarded as legitimate. The Company makes no warranty as to the achievability of what is described in the statements. Actual results may differ from these forecasts due to various factors.

(Appendix)

Contents

1.【Results of Business Operations and Financial Conditions】

(1) Summary of Business Operations

For the first quarter of the fiscal year ending March 31, 2027, the Japanese economy continued to show signs of gradual recovery in an improving environment of employment and income.

We have continuously seen companies showing strong investment interests mainly in the field of digital transformation (DX) in the information services industry.

Investments in software products in the fiscal year under review are expected to increase compared with the previous fiscal year, according to the Tankan Survey by Bank of Japan (BOJ) in June.

On the other hand, in addition to the middle-east situations that requires attention, it is necessary to be fully watchful about impacts from changes in the financial and capital market.

In this environment, we have been promoting efforts based upon the “Management Policies (2024-2026)” Note 1 with an eye on realizing the “Vision 2030” as we aim.

We have been working on the basic policies to: increase corporate value by establishing a sustainable business portfolio; optimize the allocation of management resources; and strengthen the Group’s management base. At the same time, we are enhancing business through core businesses (the existing revenue sources) in tandem with growth businesses (the new foundations of revenue).

We have defined five focus areas in the core business: Financial, Retail, Energy, Mobility, OT Infrastructure Note 2 where we can utilize our excellent customer base and our thorough operational and customer knowledge.

In the “Financial” focus area among the focus areas, in December 2026, we will introduce the “Trabotic™”, the nation’s first SaaS transaction flow management service for financial institutions, entering the Anti-Money Laundering (AML) market to establish a standardized anomaly detection framework.

This service uses AI to visualize and assess transaction risks in foreign remittances, helping the Company implement efficient and advanced AML measures.

In the “Energy” focus area, the Company established the ‘BIPROGY Energy Storage LLC’ (hereinafter referred to as “BES”), a subsidiary to hold and operate grid-scale batteries (power storage stations), associated with a launch of an aggregation business using grid-scale batteries Note 3.

This business uses actual BES operations data and knowledge & expertise with the intention of sophisticating the aggregation business and IT services in the energy sector that we operate.

This business, which is conducive to stabilizing the electrical system and propagating the renewable energy, will help the Company to improve the added value of the existing services by advancing our AI and forecasting technologies and further enhancing services in the energy field.

We have set forth the three areas, Market Development, Business Development and Global Initiatives for growth businesses. This is in line with our aiming to establish new revenue bases and provide value.

In the “Business Development” focus area, the Ministry of the Environment chose a consortium that includes the Company to conduct the Feasibility Study (FS) to Establish a Stable Supply System for Recycled Plastics for Automobiles and Other Applications under its FY2025 Supplementary Budget.

This consortium will, through importing digital technologies, integrate waste plastics from diverse sources such as automobiles, container packaging, electric home appliances, and industrial wastes. Furthermore, it will comprehensively assess the entire supply chain to ensure it meets the quality and supply quantity expected by the automotive and other industries.

The Company will participate in the digitalization and consultation fields alongside other member companies, playing a key role in digital platforms and business design through traceability management, data coordination, and supply chain visualization and optimization.

In line with the Management Policies (2024-2026), we have been promoting human resources, technical, investment, and financial strategies, in collaboration with the business strategies. We have been working on creating new value as well as proactively investing business resources in the areas of strength with an eye on strengthening market competitiveness.

In addition, the Company views AI adoption as a new growth opportunity. It is promoting AI strategies towards 2030 through AI CoE, a specialized organization established in fiscal year 2026. The organization focuses on three key aspects: expanding AI solutions and services, improving development productivity, and enhancing and advancing efficiency of business processes.

We will evolve our group's value chains to cope with changing domestic and international circumstances and increase the value we provide to customers.

(Notes)

1. For more information on Vision 2030, and the Management Policies (2024-2026), please refer to the Group's web page below.
https://www.biprogy.com/e/about/management_policy.html
2. OT is an abbreviation of Operational Technology. It refers to information system platform that supports design and manufacture processes mainly for factories and plants.
3. An aggregation business refers to a business that aggregates distributed energy resources, like grid-scale batteries, to conduct transactions in the wholesale power market and the supply-demand adjustment market.
4. Names of companies or products herein described are trademarks or registered trademarks of their respective organizations.

For the first quarter of the fiscal year ending March 31, 2027, impacts from a decrease in product sales brought revenue down, despite customers' continuously showing strong interest in IT investment. Revenue was ¥91,464 million, a decrease of ¥5,380 million or 5.6% compared with the same period of the previous fiscal year.

Operating profit only partially absorbed the increase in SG&A expenses driven by the lower revenue. Operating profit is ¥6,817 million, a decrease of ¥1,751 million or 20.4% compared with the same quarter of the previous fiscal year.

Profit attributable to owners of parent was ¥4,484 million, a decrease of ¥1,343 million or 23.1% compared with the same quarter of the previous fiscal year.

Adjusted operating profit* that is used by the Company's Group as an index for managing performance was ¥6,688 million, down by ¥1,153 million or 14.7% on a year-over-year basis.

(*) Adjusted operating profit is the result obtained after deducting costs of sales and selling, general and administrative expenses from revenue.

(2) Summary of Financial Conditions

① Summary of Assets, Liabilities and Equity

At the end of the first three-month period of the fiscal year under review, partly due to a decrease in trade receivables, total assets were ¥363,866 million, a decrease of ¥16,803 million compared with the end of the previous fiscal year.

Liabilities were ¥185,188 million, a ¥14,421 million decrease from the end of the previous fiscal year, partly due to a decrease in trade payables.

Equity was ¥178,677 million. Ratio of owners' equity to gross assets was 48.6%, up by 1.6 pts. from the end of the previous fiscal year.

② Summary of Cash Flows

Cash and cash equivalents at the end of the first three-month period of the fiscal year under review were ¥47,037 million, a decrease of ¥5 million compared with the end of the previous fiscal year. The cash flow situations and relevant factors are stated below.

(Cash flows from operating activities)

Net cash provided by operating activities totaled ¥14,516 million (a decrease of ¥7,185 million in proceeds compared with the same quarter of the previous fiscal year).

This reflects proceeds of ¥6,651 million in profit before income taxes, the elements of increasing the proceeds and the elements of decreasing the proceeds.

The factors increasing proceeds include ¥4,688 million in depreciation and amortization, non-cash expenses, and a decrease of ¥30,018 million in trade and other receivables.

The factors decreasing the proceeds include a decrease of ¥10,558 million in trade and other payables.

(Cash flows from investing activities)

Net cash used in investing activities was ¥4,095 million (a decrease of ¥861 million in expenditures compared with the same quarter of the previous fiscal year).

This includes expenditures of ¥2,120 million due to the acquisitions of intangible assets such as the investments in software for outsourcing and expenditures of ¥2,011 million by acquiring investment securities.

(Cash flows from financing activities)

Net cash used in the financing activities was ¥10,485 million (a decrease of ¥2,229 million in expenditures from the previous period). This expenditure includes ¥2,158 million repayments for lease liabilities and dividends payment of ¥6,698 million.

(3) Comments on the Consolidated Earnings Forecasts and Other Forecasts

The performance forecast on a consolidated basis has not been revised since it was announced on April 30, 2026.

2. Condensed Quarterly Consolidated Financial Statements and Material Notes

(1) Condensed Quarterly Consolidated Statements of Financial Position

(Millions of Yen)

	FY2026 (As of March 31, 2026)	FY2027 Q1 (As of June 30, 2026)
Assets		
Current assets		
Cash and cash equivalents	47,043	47,037
Trade and other receivables	88,595	58,589
Contract assets	8,587	10,501
Inventories	12,112	18,009
Other financial assets	1,342	1,276
Other current assets	20,407	26,577
Total current assets	**178,089**	**161,991**
Non-current assets		
Property, plant and equipment	16,789	16,297
Right-of-use assets	23,721	22,223
Goodwill	48,378	48,399
Intangible assets	39,186	39,245
Investments accounted for using equity method	6,714	6,866
Other financial assets	38,839	40,084
Deferred tax assets	13,603	13,934
Retirement benefit asset	3,267	3,291
Other non-current assets	12,079	11,532
Total non-current assets	**202,580**	**201,875**
Total assets	**380,669**	**363,866**

(Millions of Yen)

	FY2026 (As of March 31, 2026)	FY2027 Q1 (As of June 30, 2026)
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	38,413	27,866
Contract liabilities	35,775	47,350
Borrowings	40,525	39,175
Lease liabilities	7,719	7,604
Other financial liabilities	3,090	5,268
Income taxes payable	4,374	2,164
Provisions	837	879
Other current liabilities	30,330	18,058
Total current liabilities	**161,065**	**148,367**
Non-current liabilities		
Borrowings	10,200	10,200
Lease liabilities	17,204	15,973
Other financial liabilities	776	574
Retirement benefit liability	6,656	6,356
Provisions	3,178	3,188
Deferred tax liabilities	528	527
Total non-current liabilities	**38,544**	**36,821**
Total liabilities	**199,610**	**185,188**
Equity		
Share capital	5,483	5,483
Capital surplus	13,338	13,157
Treasury shares	(8,689)	(8,611)
Other components of equity	4,451	4,671
Retained earnings	164,405	162,156
Total equity attributable to owners of parent	**178,988**	**176,857**
Non-controlling interests	**2,070**	**1,820**
Total equity	**181,059**	**178,677**
Total liabilities and equity	**380,669**	**363,866**

(2) Condensed Quarterly Condolidated Statements of Profit or Loss and Comprehensive Income

(Condensed Quarterly Consolidated Statements of Profit or Loss)

(Millions of Yen)

	FY2026 Q1 (Three months ended June 30, 2025)	FY2027 Q1 (Three months ended June 30, 2026)
Revenue	**96,844**	**91,464**
Cost of sales	**73,056**	**67,073**
Gross profit	**23,788**	**24,390**
Selling, general and administrative expenses	**15,947**	**17,702**
Share of profit (loss) of investments accounted for using equity method	**780**	**163**
Other income	**24**	**36**
Other expenses	**77**	**71**
Operating profit	**8,569**	**6,817**
Finance income	**264**	**257**
Finance costs	**310**	**424**
Profit before tax	**8,523**	**6,651**
Income tax expense	**2,684**	**2,148**
Profit	**5,838**	**4,502**
Profit attributable to		
Owners of parent	5,827	4,484
Non-controlling interests	10	18
Profit	5,838	4,502
Earnings per share		
Basic earnings per share (Yen)	59.42	46.42
Diluted earnings per share (Yen)	59.30	46.35

(Condensed Quarterly Consolidated Statements of Comprehensive Income)

(Millions of Yen)

	FY2026 Q1 (Three months ended June 30, 2025)	FY2027 Q1 (Three months ended June 30, 2026)
Profit	**5,838**	**4,502**
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	732	166
Total of items that will not be reclassified to profit or loss	732	166
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(191)	109
Share of other comprehensive income of investments accounted for using equity method	(102)	(9)
Total of items that may be reclassified to profit or loss	(294)	100
Other comprehensive income, net of tax	437	266
Comprehensive income	**6,276**	**4,769**
Comprehensive income attributable to		
Owners of parent	6,284	4,742
Non-controlling interests	(7)	27
Comprehensive income	6,276	4,769

(3) Condensed Quarterly Consolidated Statements of Changes in Equity

FY2026 Q1 (Three months ended June 30, 2025)

(Millions of Yen)

	Equity attributable to owners of parent					
				Other components of equity		
	Share capital	Capital surplus	Treasury shares	Financial assets measured at fair value through other comprehensive income	Share acquisition rights	Share of other comprehensive income of investments accounted for using equity method
As of April 1, 2025	**5,483**	**13,972**	**(5,247)**	**2,199**	**345**	**209**
Profit						
Other comprehensive income				732		(102)
Comprehensive income	**－**	**－**	**－**	**732**	**－**	**(102)**
Dividends of surplus						
Purchase of treasury shares			(1,941)			
Disposal of treasury shares		(7)	11		(4)	
Share-based payment transactions		(53)	71			
Obtaining of control of subsidiaries						
Changes in ownership interest in subsidiaries		(527)				
Transfer from retained earnings to capital surplus		7				
Transfer from other components of equity to retained earnings				(1)		
Total transactions with owners	**－**	**(581)**	**(1,858)**	**(1)**	**(4)**	**－**
As of June 30, 2025	**5,483**	**13,391**	**(7,105)**	**2,930**	**340**	**106**

	Equity attributable to owners of parent					
	Other components of equity					
	Exchange differences on translation of foreign operations	Total	Retained earnings	Total	Non-controlling interests	Total equity
As of April 1, 2025	**980**	**3,734**	**151,107**	**169,050**	**2,247**	**171,297**
Profit			5,827	5,827	10	5,838
Other comprehensive income	(173)	456		456	(18)	437
Comprehensive income	**(173)**	**456**	**5,827**	**6,284**	**(7)**	**6,276**
Dividends of surplus			(5,897)	(5,897)	(148)	(6,045)
Purchase of treasury shares				(1,941)		(1,941)
Disposal of treasury shares		(4)		0		0
Share-based payment transactions				17		17
Obtaining of control of subsidiaries					8	8
Changes in ownership interest in subsidiaries				(527)	(155)	(683)
Transfer from retained earnings to capital surplus			(7)			－
Transfer from other components of equity to retained earnings		(1)	1			－
Total transactions with owners	**－**	**(6)**	**(5,902)**	**(8,348)**	**(294)**	**(8,643)**
As of June 30, 2025	**806**	**4,184**	**151,032**	**166,986**	**1,944**	**168,930**

FY2027 Q1 (Three months ended June 30, 2026)

(Millions of Yen)

	Equity attributable to owners of parent					
				Other components of equity		
	Share capital	Capital surplus	Treasury shares	Financial assets measured at fair value through other comprehensive income	Share acquisition rights	Share of other comprehensive income of investments accounted for using equity method
As of April 1, 2026	**5,483**	**13,338**	**(8,689)**	**2,650**	**295**	**274**
Profit						
Other comprehensive income				166		(9)
Comprehensive income	**—**	**—**	**—**	**166**	**—**	**(9)**
Dividends of surplus						
Purchase of treasury shares			(0)			
Disposal of treasury shares		(3)	5		(2)	
Share-based payment transactions		(180)	72			
Transfer from retained earnings to capital surplus		3				
Transfer from other components of equity to retained earnings				(35)		
Total transactions with owners	**—**	**(180)**	**77**	**(35)**	**(2)**	**—**
As of June 30, 2026	**5,483**	**13,157**	**(8,611)**	**2,781**	**292**	**265**

	Equity attributable to owners of parent					
	Other components of equity					
	Exchange differences on translation of foreign operations	Total	Retained earnings	Total	Non-controlling interests	Total equity
As of April 1, 2026	**1,231**	**4,451**	**164,405**	**178,988**	**2,070**	**181,059**
Profit			4,484	4,484	18	4,502
Other comprehensive income	101	258		258	8	266
Comprehensive income	**101**	**258**	**4,484**	**4,742**	**27**	**4,769**
Dividends of surplus			(6,765)	(6,765)	(277)	(7,043)
Purchase of treasury shares				(0)		(0)
Disposal of treasury shares		(2)		0		0
Share-based payment transactions				(108)		(108)
Transfer from retained earnings to capital surplus			(3)			—
Transfer from other components of equity to retained earnings		(35)	35			—
Total transactions with owners	**—**	**(38)**	**(6,733)**	**(6,873)**	**(277)**	**(7,151)**
As of June 30, 2026	**1,332**	**4,671**	**162,156**	**176,857**	**1,820**	**178,677**

(4) Condensed Quarterly Consolidated Statements of Cash Flows

(Millions of Yen)

	FY2026 Q1 (Three months ended June 30, 2025)	FY2027 Q1 (Three months ended June 30, 2026)
Cash flows from operating activities		
Profit before tax	8,523	6,651
Depreciation and amortization	4,506	4,688
Impairment losses	20	3
Interest and dividend income	(264)	(257)
Interest expenses	97	233
Share of loss (profit) of investments accounted for using equity method	(780)	(163)
Decrease (increase) in trade and other receivables	27,461	30,018
Decrease (increase) in contract assets	(786)	(1,911)
Decrease (increase) in inventories	1,907	(5,896)
Increase (decrease) in trade and other payables	(4,142)	(10,558)
Increase (decrease) in contract liabilities	6,597	11,565
Increase or decrease in retirement benefit asset or liability	(310)	(323)
Other	(12,833)	(15,669)
Subtotal	**29,996**	**18,378**
Interest and dividends received	266	256
Interest paid	(82)	(179)
Income taxes paid	(8,478)	(3,938)
Net cash provided by (used in) operating activities	**21,702**	**14,516**
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,010)	(394)
Proceeds from sale of property, plant and equipment	3	—
Purchase of intangible assets	(3,759)	(2,120)
Purchase of investment securities	(226)	(2,011)
Proceeds from sale of investment securities	—	102
Proceeds from sale of investments accounted for using equity method	12	—
Other	24	328
Net cash provided by (used in) investing activities	**(4,956)**	**(4,095)**

(Millions of Yen)

	FY2026 Q1 (Three months ended June 30, 2025)	FY2027 Q1 (Three months ended June 30, 2026)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(2,100)	(1,350)
Repayments of lease liabilities	(2,310)	(2,158)
Purchase of treasury shares	(1,941)	(0)
Payments for acquisition of interests in subsidiaries from non-controlling interests	(683)	－
Dividends paid	(5,835)	(6,698)
Dividends paid to non-controlling interests	(148)	(277)
Other	304	－
Net cash provided by (used in) financing activities	**(12,714)**	**(10,485)**
Effect of exchange rate changes on cash and cash equivalents	**(88)**	**59**
Net increase (decrease) in cash and cash equivalents	**3,942**	**(5)**
Cash and cash equivalents at beginning of period	**64,801**	**47,043**
Cash and cash equivalents at end of period	**68,743**	**47,037**

(5) Notes about Condensed Consolidated Financial Statements

(Notes on Going Concern Assumption)

Not applicable

(Segment Information and Others)

(1) Overview of reportable segments

The reportable segments of the Company are those among the constituent units of the Company for which separate financial statements can be obtained and which are regularly examined by the Board of Directors for decisions on the allocation of management resources and for assessing business performance.

By fully harnessing the collective capabilities of the Group, the Company provides comprehensive IT solution services, from identifying customers' management issues to providing solutions to them.

The Company's operations therefore consist of segments composed of products and services that constitute our IT solution services.

We have five reportable segments: System Services, Support Services, Outsourcing, Software, and Hardware.

Details of the reportable segments are as follows:

- System Services: Software contract development business, system engineer services, and consulting
- Support Services: Software and hardware maintenance, installation support and related services
- Outsourcing: System operation by contract, and related services
- Software: Provision of software based on software license agreements
- Hardware: Provision of hardware partly based on equipment sales agreements

(2) Information about performance by reportable segment

FY2026 Q1 (Three months ended June 30, 2025)

(Million Yen)

	Reportable segment						Other (Note 1)	Total	Adjustment (Note 2)	Amount recorded in the consolidated financial statements
	System Services	Support Services	Out sourcing	Software	Hardware	Total				
Revenue	30,087	14,242	23,169	11,593	14,966	94,058	2,786	96,844	−	96,844
Segment profits (Note 3)	10,618	4,464	4,199	1,063	2,746	23,092	695	23,788	(15,947)	7,841
Share of profit (loss) of investments accounted for using equity method										780
Other income										24
Other expense										77
Operating profit										8,569
Finance income										264
Finance costs										310
Profit before tax										8,523

(Note 1) The Other category is a business segment that is not included in the reportable segments. It includes network services, installation and corporate training.

(Note 2) The adjustment to segment profits represents selling, general and administrative expenses that have not been distributed to each segment.

(Note 3) Segment profits are represented by adjusted operating profit which is the result of deducting cost of sales and selling, general and administrative expenses from revenue.

FY2027 Q1(Three months ended June 30, 2026)

(Million Yen)

	Reportable segment						Other (Note 1)	Total	Adjustment (Note 2)	Amount recorded in the consolidated financial statements
	System Services	Support Services	Out sourcing	Software	Hardware	Total				
Revenue	31,178	13,912	28,837	8,807	6,356	89,092	2,371	91,464	–	91,464
Segment profits (Note 3)	11,444	3,944	7,390	163	961	23,904	485	24,390	(17,702)	6,688
Share of profit (loss) of investments accounted for using equity method										163
Other income										36
Other expense										71
Operating profit										6,817
Finance income										257
Finance costs										424
Profit before tax										6,651

(Note 1) The Other category is a business segment that is not included in the reportable segments. It includes network services, installation and corporate training.

(Note 2) The adjustment to segment profits represents selling, general and administrative expenses that have not been distributed to each segment.

(Note 3) Segment profits are represented by adjusted operating profit which is the result of deducting cost of sales and selling, general and administrative expenses from revenue.