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## Consolidated Financial Results for Nine Months Ended December 31, 2023 (Japanese Accounting Standard)

February 8, 2024

Name of Listed Company: Starzen Co., Ltd.

Listing: Tokyo Stock Exchange

Securities code: 8043

URL: <https://www.starzen.co.jp/en/>

Representative: Kazuhiko Yokota, Representative Director, President & CEO

Contact: Michisuke Morikami, Executive Officer,

Tel: +81-3-3471-5521

General Manager of Finance and Group Controller Div.

Scheduled filing date of Securities Report: February 14, 2024

Scheduled date of start of dividend payment: —

Supplementary materials for the financial results: None

Investor conference for the financial results: None

(Amounts of less than million yen are omitted.)

### 1. Consolidated Third Quarter Results for Fiscal Year Ending March 31, 2024 (From April 1 to December 31, 2023)

#### (1) Consolidated Operating Results

(Figures in percentages denote the year-on-year change)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended December 31, 2023	315,713	-3.9	7,589	6.5	9,124	3.1	6,398	2.1
Nine months ended December 31, 2022	328,618	12.8	7,123	12.5	8,850	10.2	6,267	11.8

(Note) Comprehensive income: Nine months ended December 31, 2023: 6,883 million yen (11.8%)

Nine months ended December 31, 2022: 6,156 million yen (13.7%)

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2023	329.36	—
Nine months ended December 31, 2022	321.72	—

#### (2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio*1
	Million yen	Million yen	%
As of December 31, 2023	160,688	75,691	47.1
As of March 31, 2023	146,520	70,175	48.1

(Reference) Net worth\*2: As of December 31, 2023: 75,690 million yen

As of March 31, 2023: 70,409 million yen

\*1 Equity ratio: Net worth\*2/Total assets

\*2 Net worth consists of shareholders' equity and accumulated other comprehensive income

### 2 Dividend Payments

	Dividends per share				
	First quarter	Second quarter	Third quarter	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
As of March 31, 2023	—	—	—	75.00	75.00
As of March 31, 2024	—	—	—	—	—
As of March 31, 2024 (Forecast)	—	—	—	75.00	75.00

(Note) Forecast is unchanged from most recent DPS forecast previously disclosed

### 3. Consolidated Financial Forecast (From April 1, 2023 to March 31, 2024)

(Figures in percentages denote the year-on-year change.)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	430,000	1.1	7,500	-8.1	8,800	-14.4	6,100	-18.5	313.94

(Note) Forecast is unchanged from most recent financial forecast previously disclosed.

#### Notes:

- (1) Significant changes of subsidiaries in nine months ended December 31, 2023 (changes in specific subsidiaries accompanied by a change in the scope of consolidation): None  
Newly consolidated: — companies (company name(s)); Deconsolidated: — companies (company name(s))
- (2) Application of accounting treatments specific to preparation of quarterly consolidated financial statements: Not applicable
- (3) Changes in accounting policies, changes of accounting estimates and restatement
  - (i) Changes in accounting policies due to amendments to accounting standards: None
  - (ii) Other changes in accounting policies: None
  - (iii) Changes in accounting estimates: None
  - (iv) Restatements: None

#### (4) Numbers of issued shares (common stock)

(i) Issued shares (including treasury shares) at period-end:

Nine months ended December 31, 2023	19,522,552 shares	Fiscal year ended March 31, 2023	19,522,552 shares
Nine months ended December 31, 2023	81,431 shares	Fiscal year ended March 31, 2023	23,660 shares
Nine months ended December 31, 2023	19,426,706 shares	Nine months ended December 31, 2022	19,483,058 shares

(ii) Treasury shares at period-end:

(iii) Average issued shares during period:

- (Notes) 1. This financial summary is not subject to a quarterly review by certified public accountants or audit firms.  
2. Explanation about the proper use of financial forecasts and other special notes

(Notes concerning forward-looking statements, etc.)

Forward-looking statements or projections made in these materials, including financial forecasts, are based on information currently available to the Company and certain assumptions judged to be reasonable by management. Actual results may differ materially from these forecasts due to various factors.