Supplementary Explanation of Financial Results for the First Half Ended September 2024

-Final Year of Medium-Term Management Plan NEXT'S 2025

Startia Holdings, Inc.

TSE Prime 3393

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

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1. 2Q FY ended March 2025 Summary of Consolidated Results

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1. 2Q FY ended March 2025 Group Consolidated Results Summary

(1)Group Consolidated

2Q FY 2025 Consolidated PL Summary (Year-on-Year)

Due to increased sales and profit in Q2, net sales and profit reached record highs in Q2!
Net income also increased due to a decrease in taxable income due to the reversal of reserve for stock-based benefits

(Unit: Million Yen)	2Q FY2024	2Q FY2025	Change	YoY
Net Sales	9,907	**10,770**	**+863**	**+8.7%**
Gross profit	4,732	**4,862**	**+129**	**+2.7%**
Operating profit	1,289	**1,322**	**+32**	**+2.5%**
Ordinary profit	1,309	**1,338**	**+29**	**+2.2%**
net income attributable to owners of parent	851	**1,013**	**+162**	**+19.1%**
EBITDA	1,489	**1,565**	**+76**	**+5.1%**

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2Q FY 2025 Consolidated PL Summary (Comparison of Plans)

Revised the full-year forecast upward due to higher sales and profit in the second quarter.
Progress in the plan is now 100%, and steady progress is being made toward achieving the revised full-year plan.

(Units: Million Yen)	2Q FY2025	2Q Plan	2Q Plan Progress Rate	Full-Year Plan	Full-Year Plan Revised on November 8	Progress of Revised Plan (Nov 8)
Net sales	**10,770**	10,520	**102.4%**	21,200	↗ **21,450**	**50.2%**
operating profit	**1,322**	1,200	**110.2%**	2,500	↗ **2,620**	**50.5%**
ordinary profit	**1,338**	1,200	**111.5%**	2,500	↗ **2,630**	**50.9%**
net income attributable to owners of parent	**1,013**	792	**127.9%**	1,650	↗ **1,800**	**56.3%**

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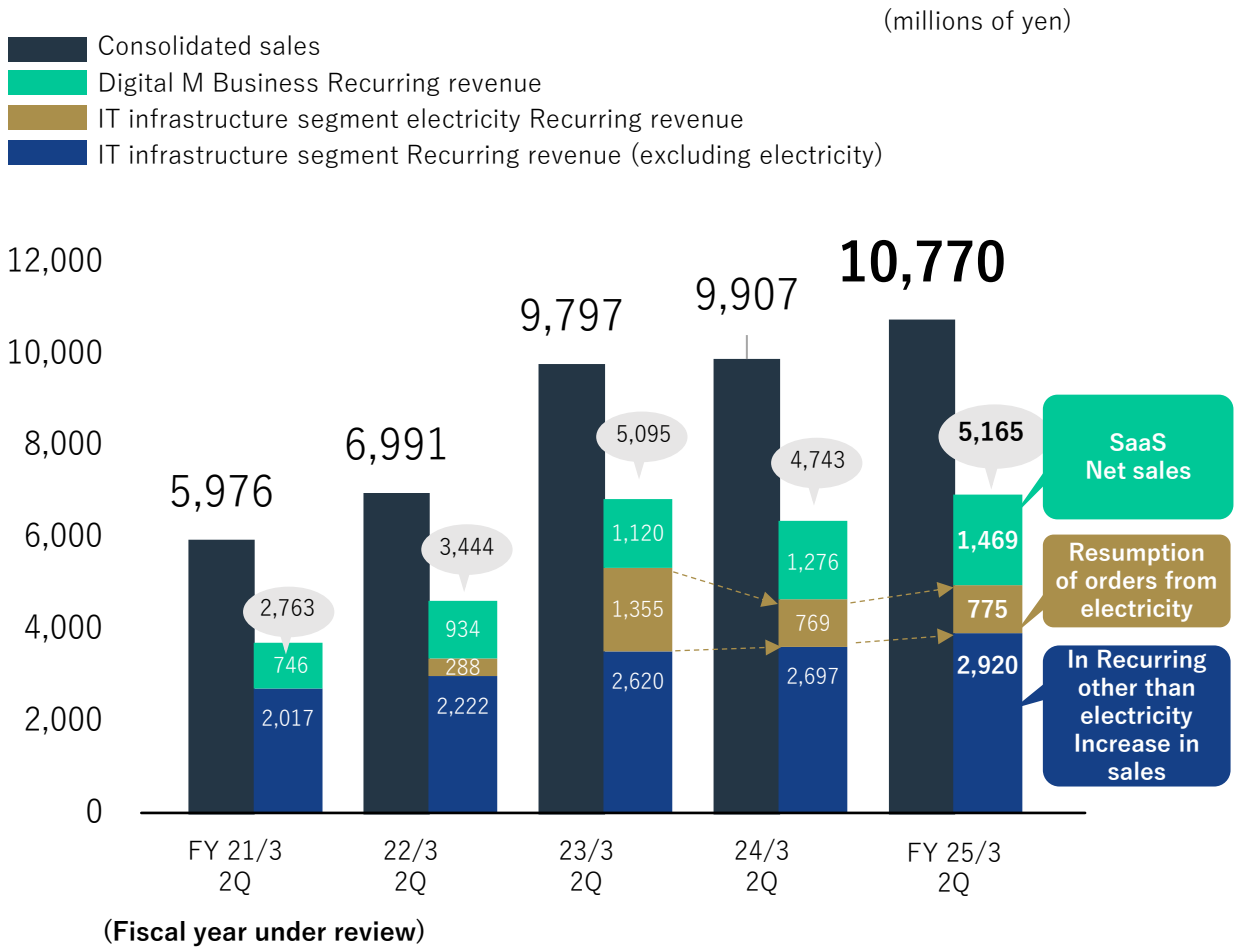
Trends in Net Sales and Operating Income

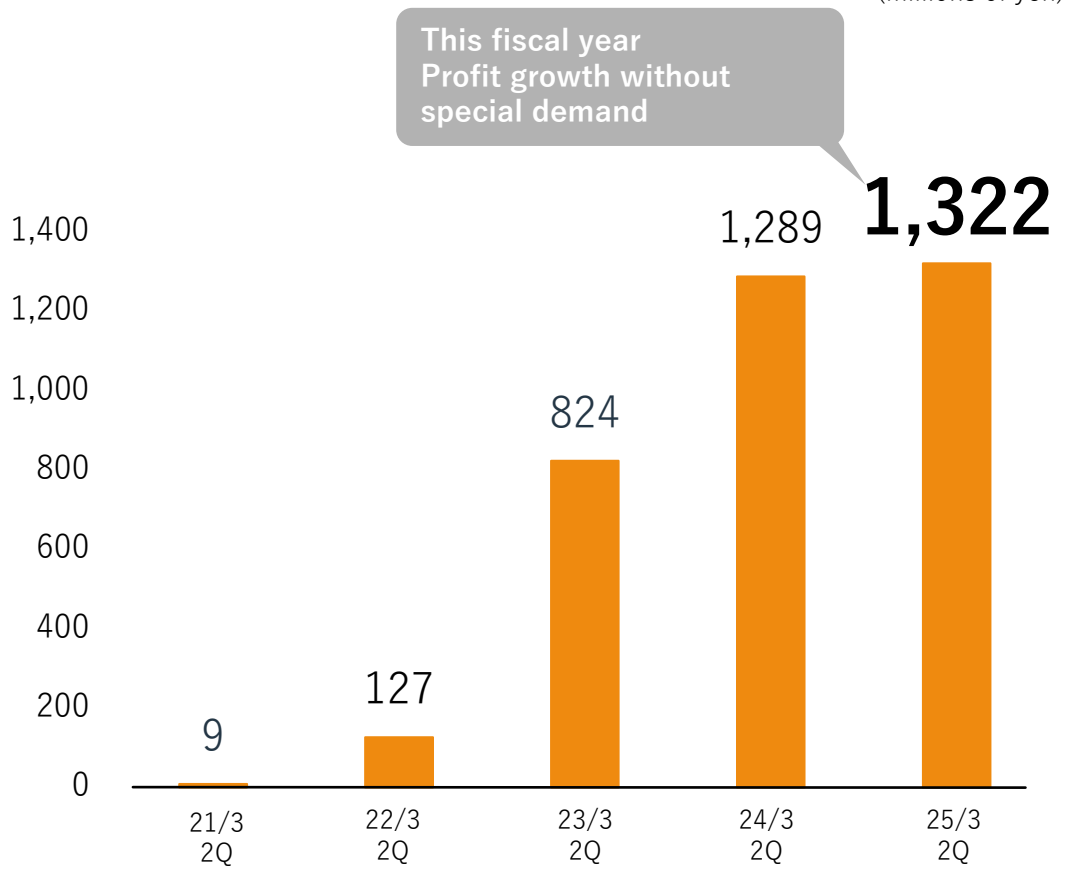
Both sales and profit reached record highs in 2Q!
In addition to net increase in SaaS of Digital M, sales in Recurring revenue increased steadily due to expansion of Recurring sales such as IT infrastructure segment fiber network resale business.

Trends in 2Q Net Sales



(Fiscal year under review)

Trends in 2Q Operating Income



Fiscal year under review

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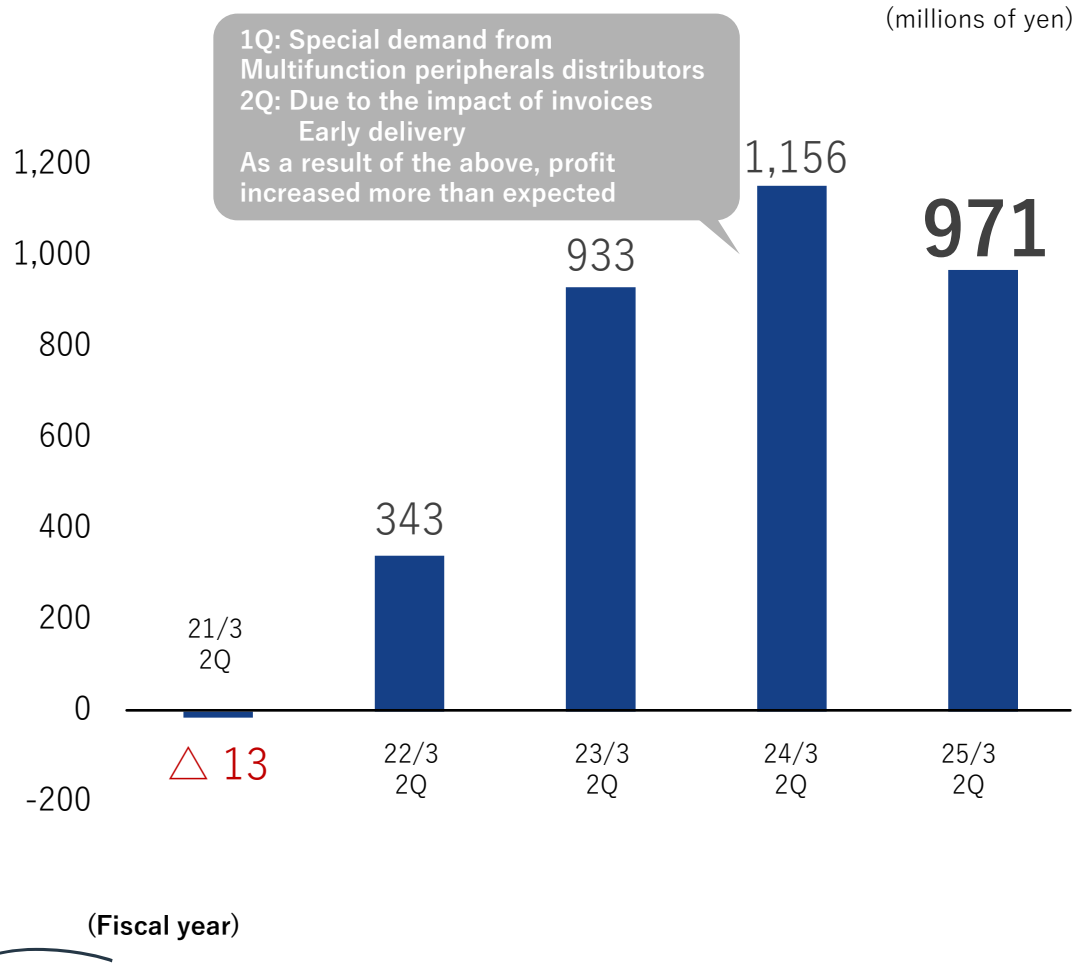
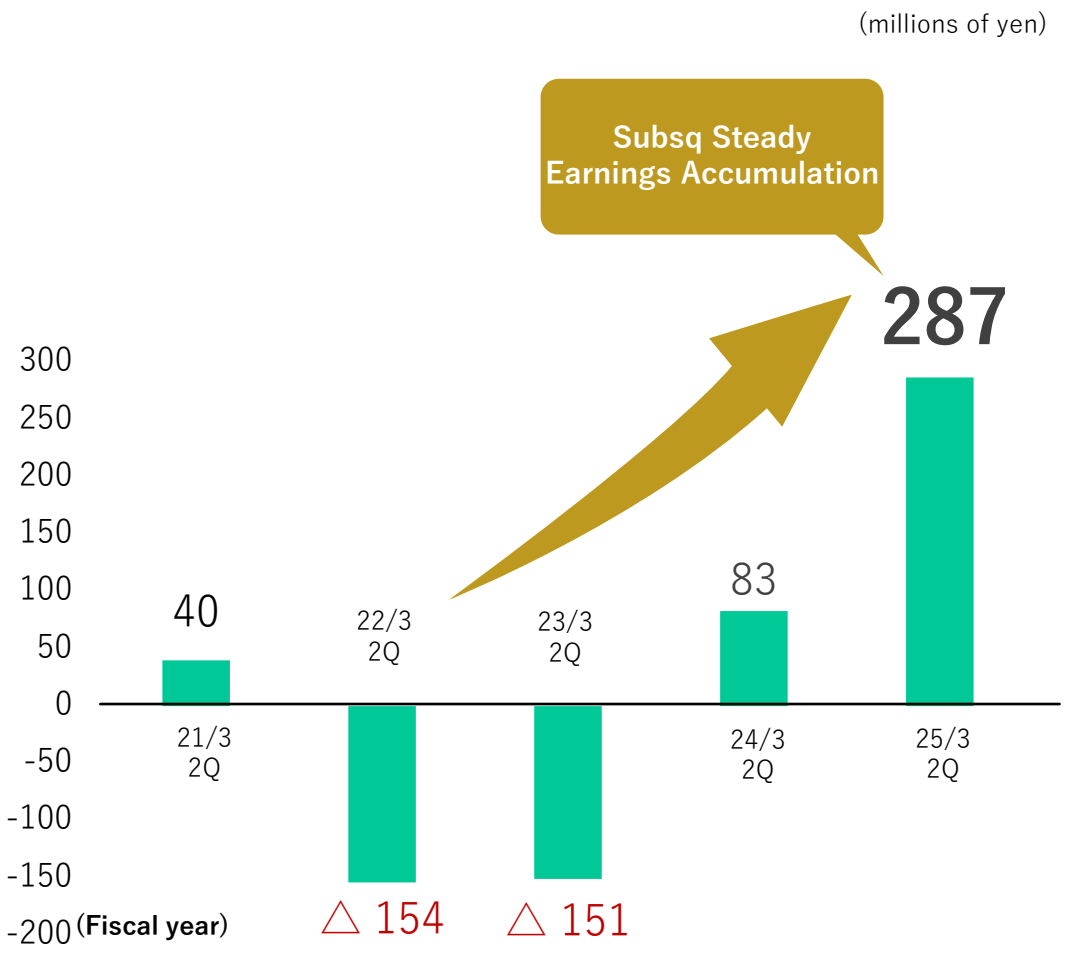
Segment Profit by Segment

IT infrastructure segment: Earnings increased more than expected in the previous fiscal year due to special demand from 1QMFP agents and early delivery due to the impact of invoices in 2Q.
Digital M: Continued progress toward profit accumulation since the previous fiscal year.

2QIT Infrastructure Segment Profit



2Q Digital M Segment Profit



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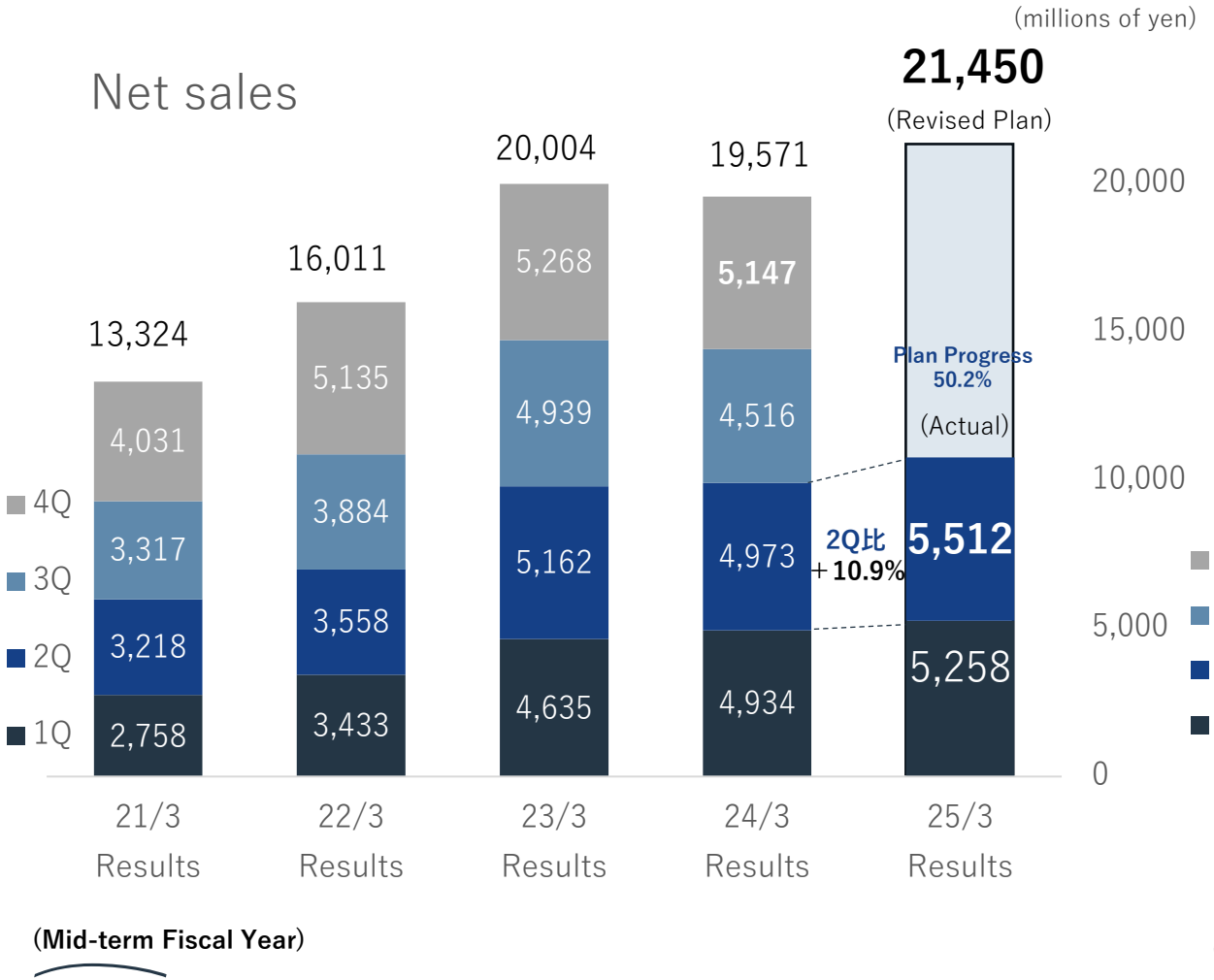
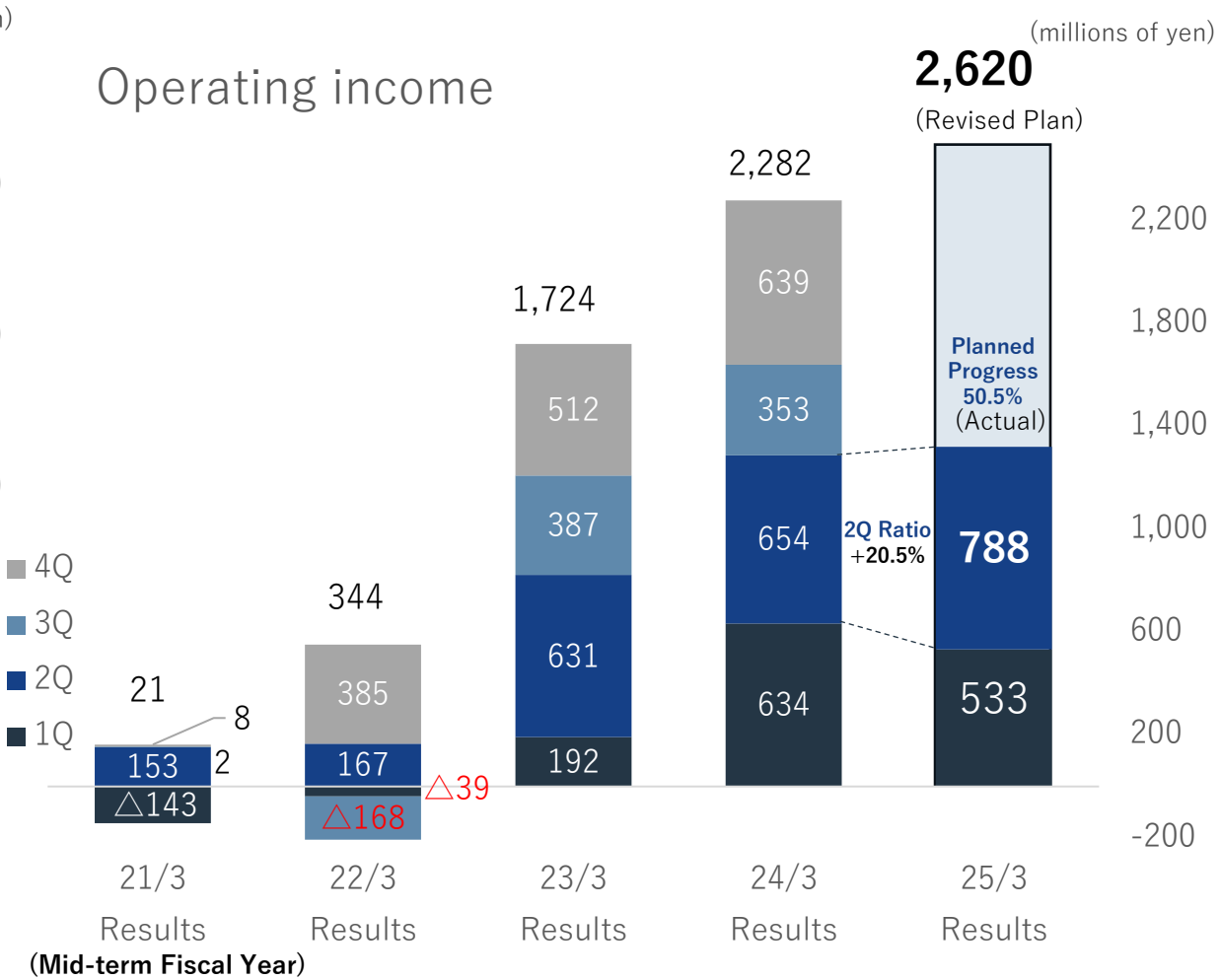
Quarterly Performance Trends

Sales and profit in 2Q reached record highs on a quarterly basis, and cumulative 2Q also reached record highs!
Significant increase in profit from the previous quarter of Digital M contributed to profit.





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2Q FY 2025 BS Summary

(Unit: Million Yen)	End of Mar 2024	End of Sep 2024	Change
Current Assets	11,560	**10,558**	△1,001
Cash and Deposits	7,366	**6,137**	△1,229
Non-Current Assets	3,129	**2,880**	△248
Tangible Fixed Assets	232	**242**	+9
Intangible Fixed Assets	1,470	**1,396**	△73
Software	1,001	**963**	△37
Investments and Other Assets	1,426	**1,242**	△184
Total Assets	14,689	**13,438**	△1,250
Current Liabilities	6,135	**4,699**	△1,436
Borrowings	2,436	**1,828**	△608
Non-Current Liabilities	1,735	**1,165**	△570
Long-Term Borrowings	1,715	**1,155**	△560
Total Liabilities	7,871	**5,864**	△2,006
Total Net Assets	6,818	**7,574**	+756
Total Liabilities and Net Assets	14,689	**13,438**	△1,250

Cash and deposits :△1,229
Notes and accounts receivable :+322
Inventories :△150
Other (current assets) :+69

Goodwill :△36
Software :△37

Accounts payable :△92
Short-term borrowings :△500
Long-term borrowings within one year :△108
Accounts payable :△412
Income taxes payable :△77
Provision for stock-based benefits :△140

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1. 2Q FY ended March 2025 Summary of Consolidated Results

(2)IT infrastructure segment

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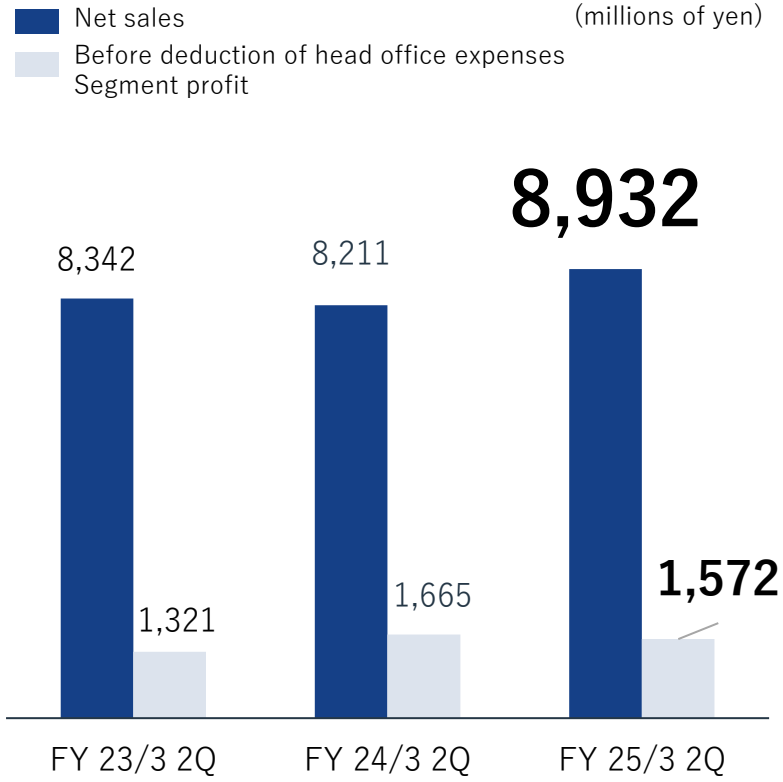
IT infrastructure segment Segment

Sales : one-time revenue: Strong due to the replacement of network equipment related devices and business phones due to the need for enhanced security. Recurring revenue sales increased due to increased sales due to fiber network resale business and the resumption of orders from electricity resale business

Segment profit : As planned, there was an increase in human resources costs due to new graduate hires and salary increases, but profit increased more than planned due to higher sales.

(Unit: Million Yen)	2Q FY2024	2Q FY2025	Change	YoY
Net Sales	8,211	**8,932**	**+720**	**+8.8%**
one-time revenue	4,744	**5,236**	**+491**	**+10.4%**
Recurring revenue	3,467	**3,696**	**+229**	**+6.6%**
(Recurring revenue excluding power)	2,697	**2,920**	**+222**	**+8.3%**
Segment profit	1,156	**971**	**△184**	**△16.0%**
Head office expenses	509	**600**	**+91**	**+18.0%**
Segment Profit Before HQ Expense Allocation	1,665	**1,572**	**△93**	**△5.6%**
EBITDA	1,220	**1,042**	**△178**	**△14.6%**

Performance comparison



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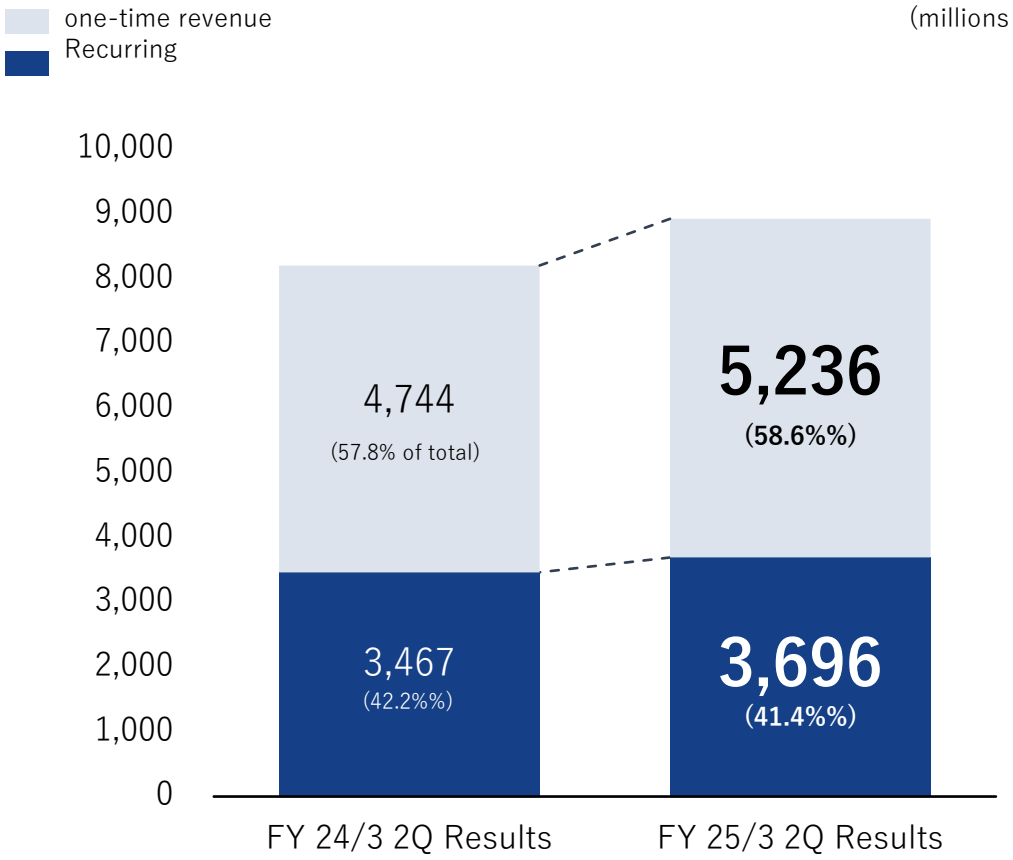
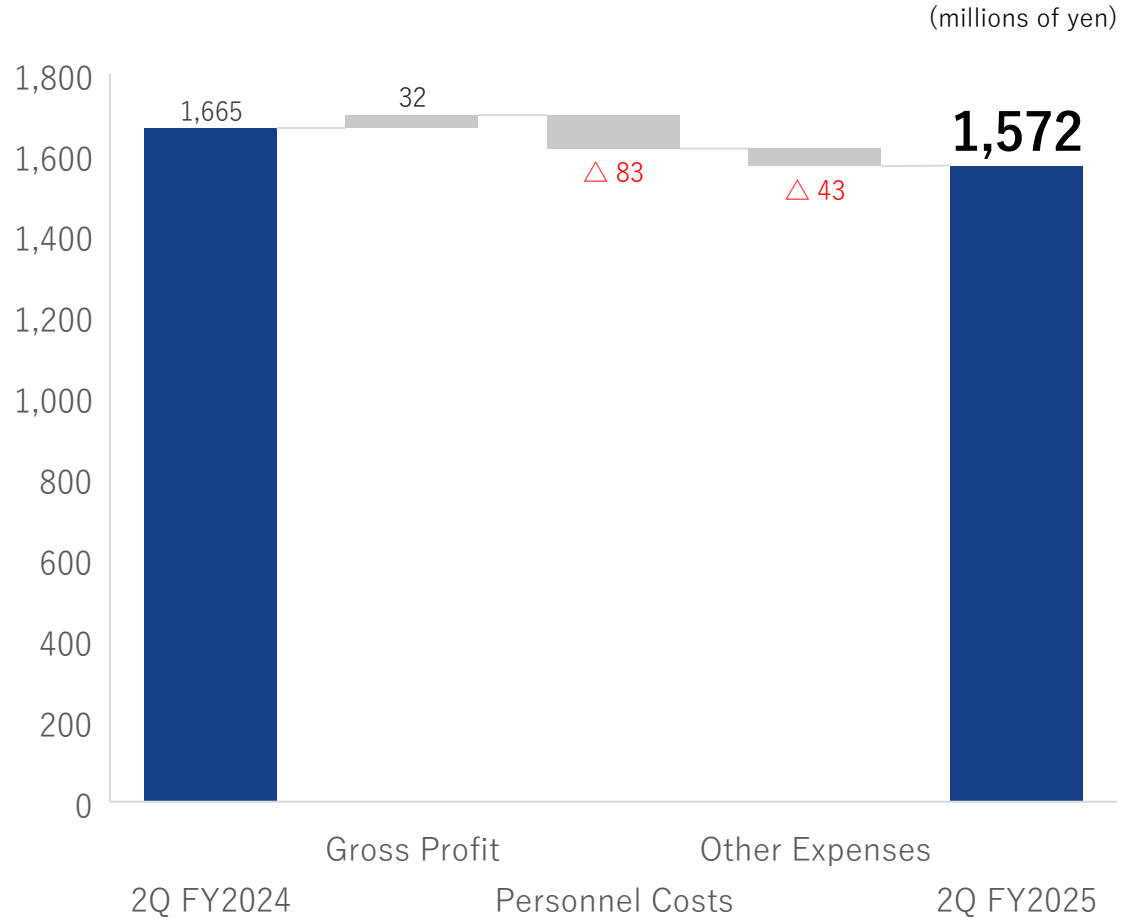
IT infrastructure segment Year-on-Year Difference Analysis

2Q Revenue Composition



2Q Segment Profit Change



*Segment profit in the graph is before deduction of head office expenses
*SG & A expenses minus (△) indicates increase in expenses and decrease in profits, plus indicates decrease in expenses and increase in profits

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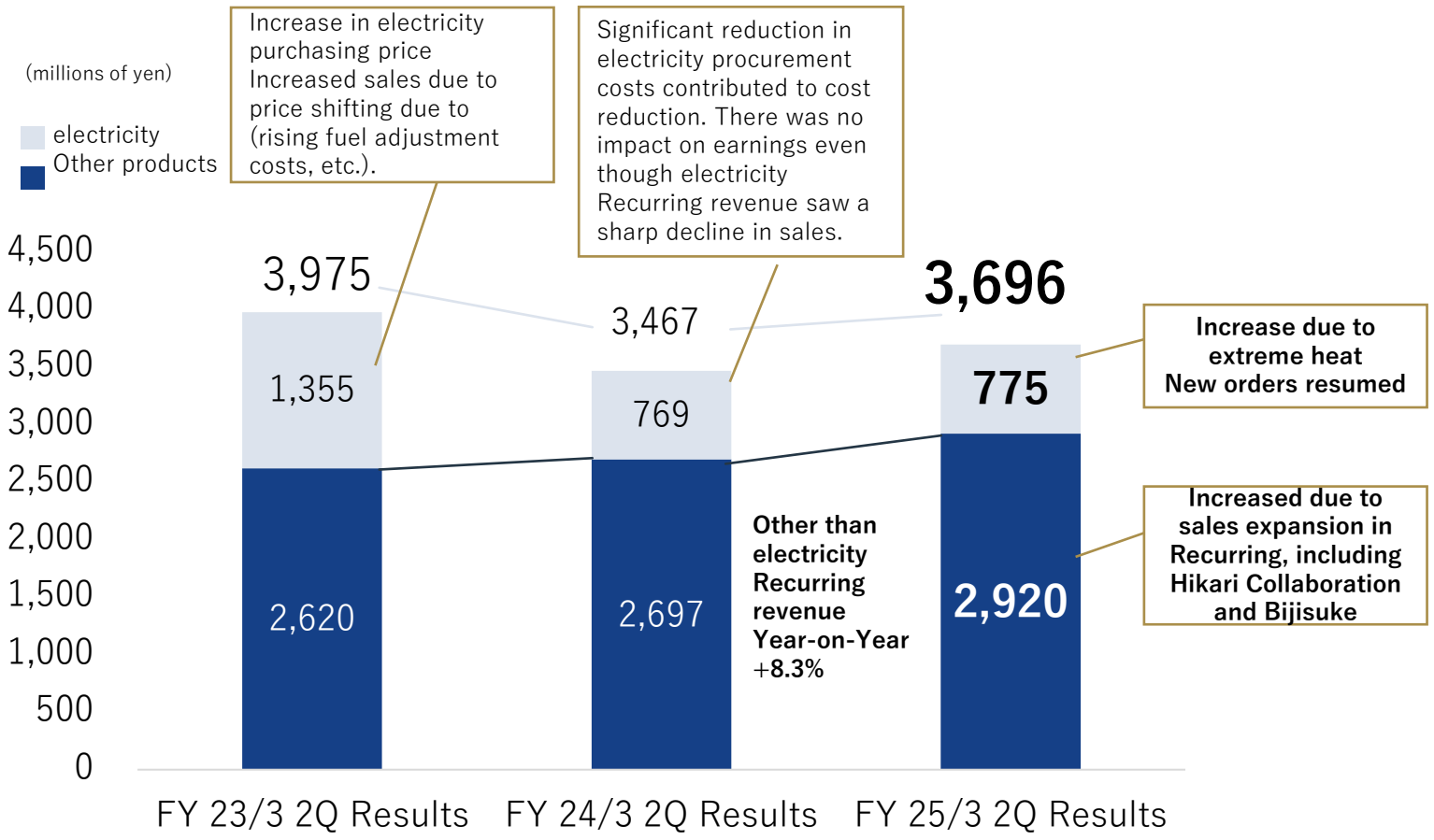
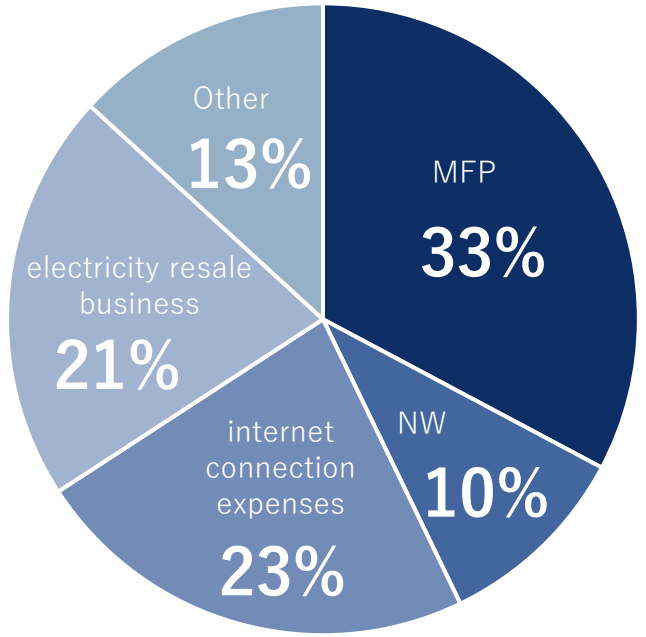
Trend in IT infrastructure segment Recurring revenue

New electricity sales increased due to increased sales of Recurring products such as Hikari Collaboration (fiber network resale business) and Bijisuke Services (cost reduction and support services) and the intense heat.



Infrastructure business
Recurring revenue High share



*FY 3/2025 FY 2/Q

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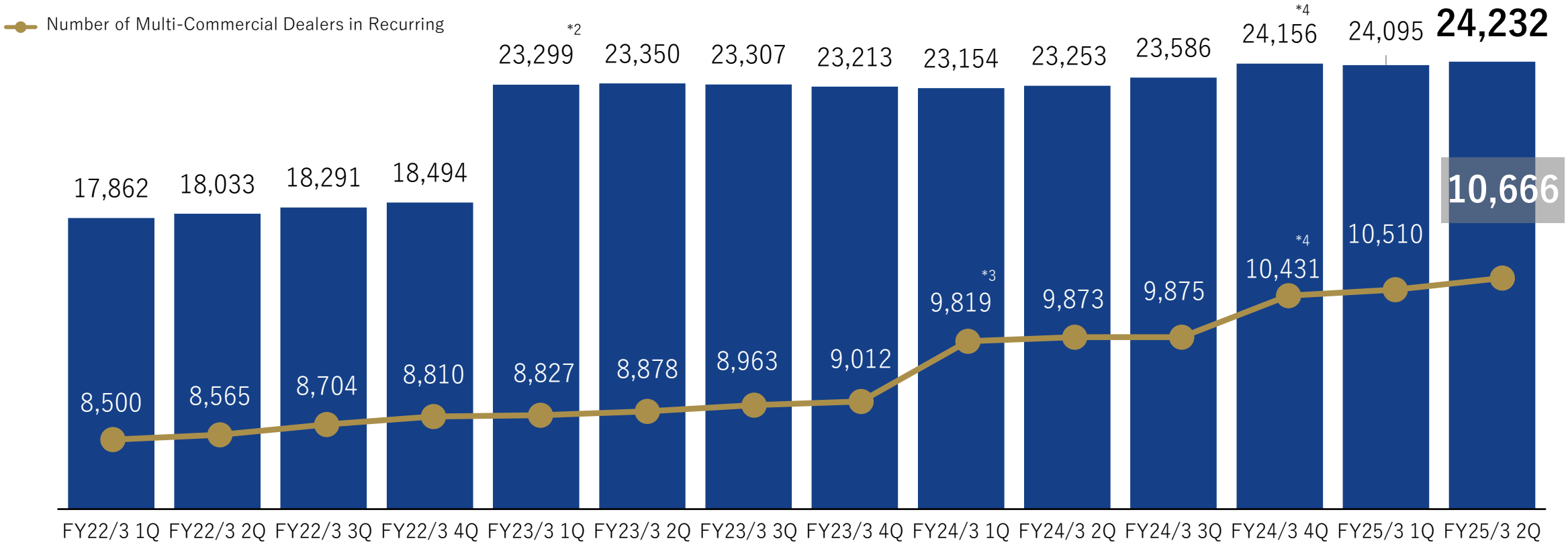
IT infrastructure segment Key KPIs

Number of suppliers in Recurring *1

Recovery due to strengthening Recurring products, which we are working on this fiscal year.
Continued promotion of Upselling and Cross-Sell to existing customers and increase in number of suppliers in Recurring.



*1: Calculate the number of suppliers and suppliers requesting two or more products at the end of the quarter
*2: Add the number of suppliers for business transfer from 2Q to 22/11 in 23/3 (number of suppliers)
*3: Add the number of suppliers for business transfer from 2Q to 22/11 in 24/3 (number of suppliers in Recurring)
*4: Add the number of suppliers for M & A from 4Q to 23/10 in 24/3 (number of suppliers and suppliers in Recurring)

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1. 2Q FY ended March 2025 Consolidated Group Results

(3)Digital Marketing segment

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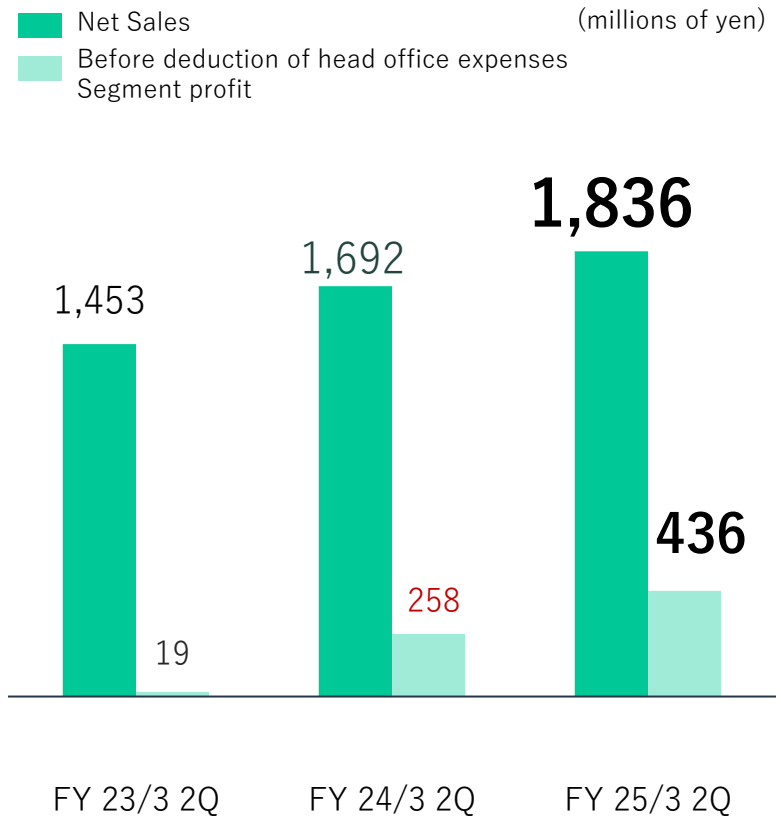
Digital Marketing segment Segment

Sales : In one-time revenue, WEB production orders were weak due to the effect of strengthening human resources in SaaS organizations (partial changes).
In Recurring revenue, SaaS tools steadily accumulated and increased.

Segment profit Both EBITDA and segment profit grew in profit from 2Q.

(Unit: Million Yen)	2Q FY2024	2Q FY2025	Change	YoY
Net Sales	1,692	**1,836**	**+144**	**+8.5%**
one-time revenue	415	**367**	**△48**	**△11.7%**
Recurring revenue	1,276	**1,469**	**+192**	**+15.1%**
Segment profit	83	**287**	**+204**	**+246.3%**
Head office expenses	175	**149**	**△26**	**△15.1%**
Segment Profit Before HQ Expense Allocation	258	**436**	**+177**	**+68.7%**
EBITDA	200	**423**	**+223**	**+111.5%**

Comparison of operating results



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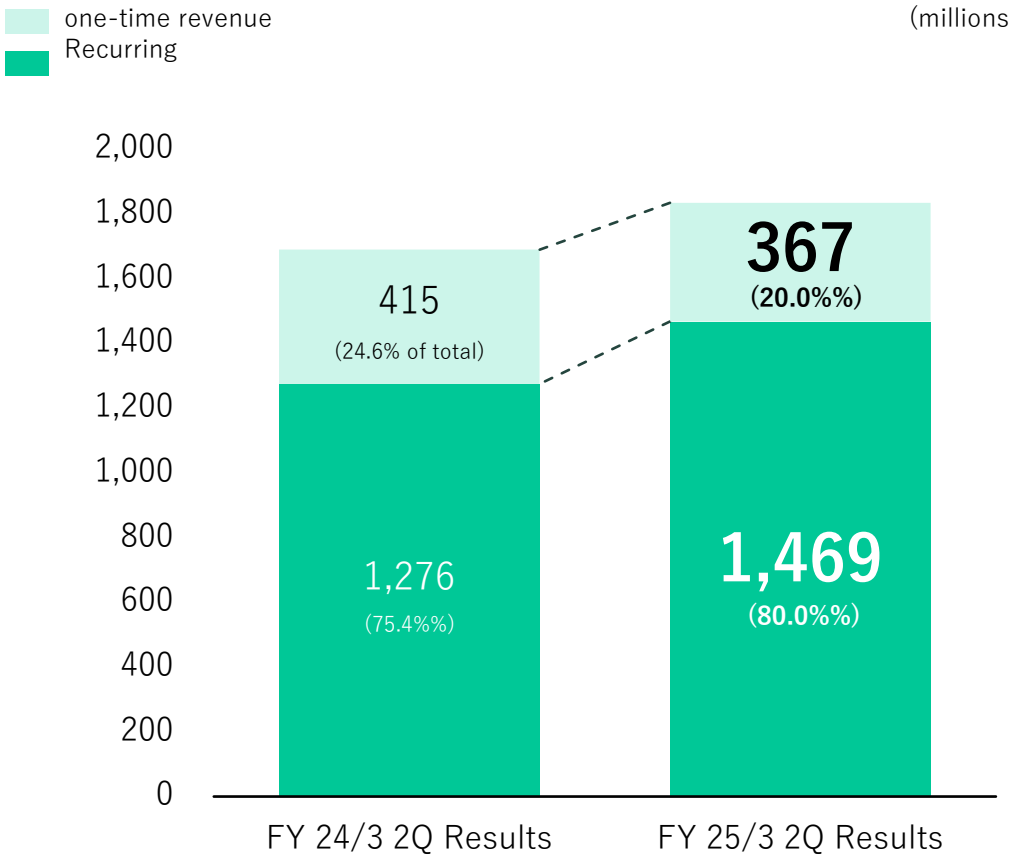
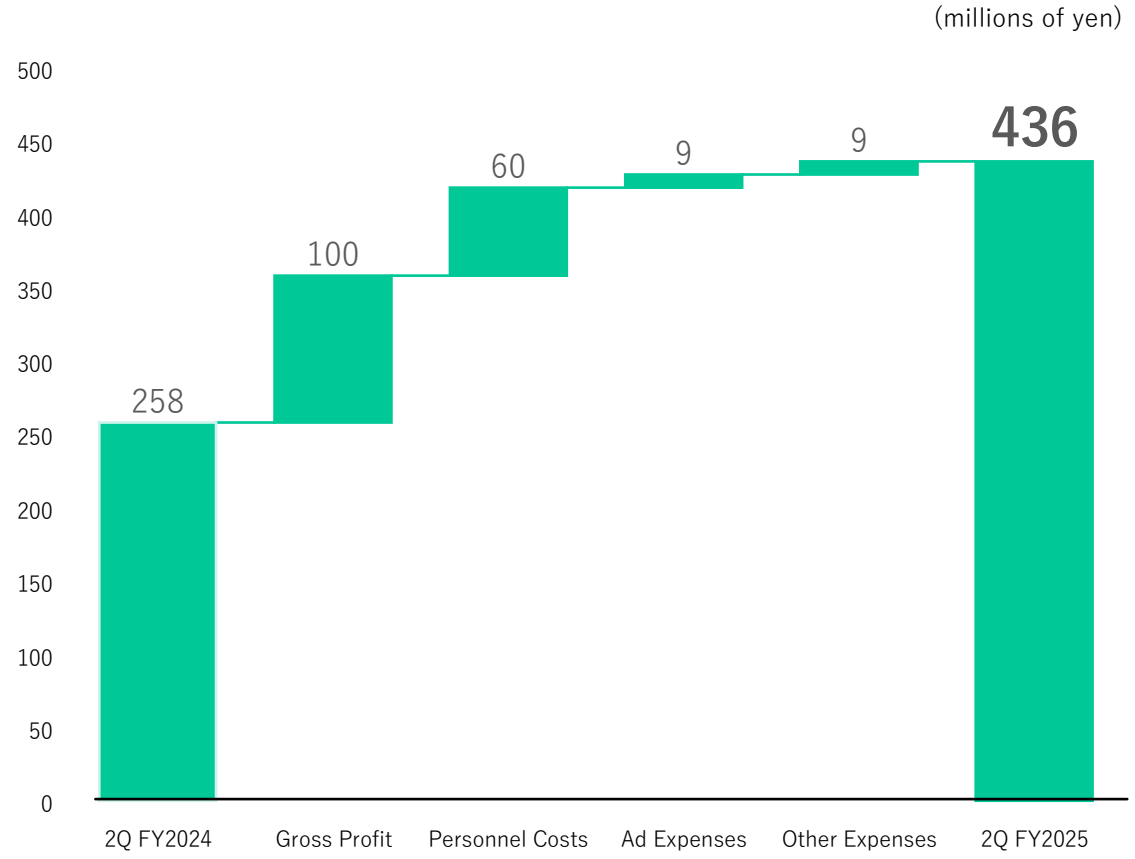
Digital Marketing segment Year-on-Year Difference Analysis

2Q Revenue Composition



*Recurring revenue consists of SaaS tool sales, SaaS tool operation support sales, Other Recurring revenue (Internet advertising business, etc.).

2Q Segment Profit



*Segment profit in the graph is before deduction of head office expenses, etc.

*SG & A expenses minus (Δ) indicates increase in expenses and decrease in profit, plus indicates decrease in expenses and increase in profit.

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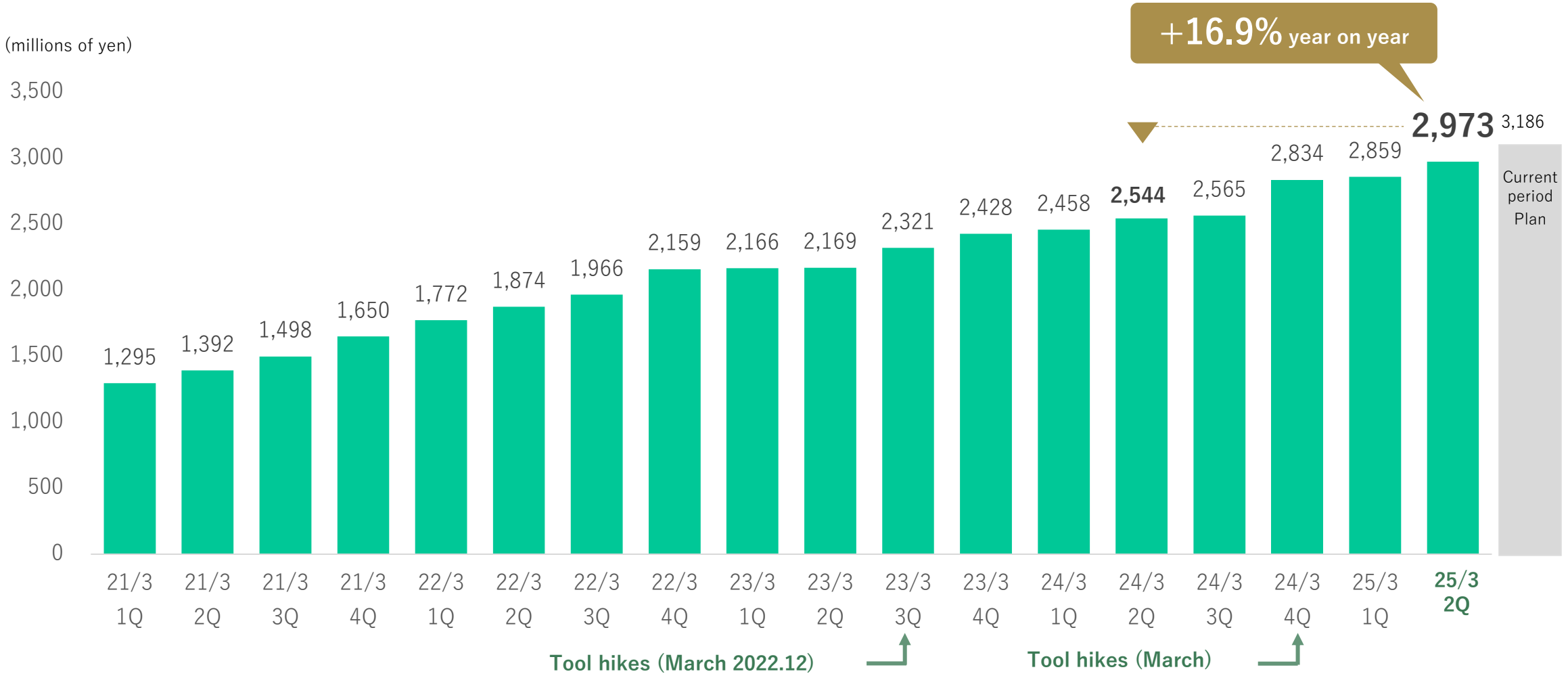
Cancellations due to price hikes concentrated in 1Q have stopped, up 16.9% year on year



*1 ARR: MRR (subscription sales) at end of each quarter x 12

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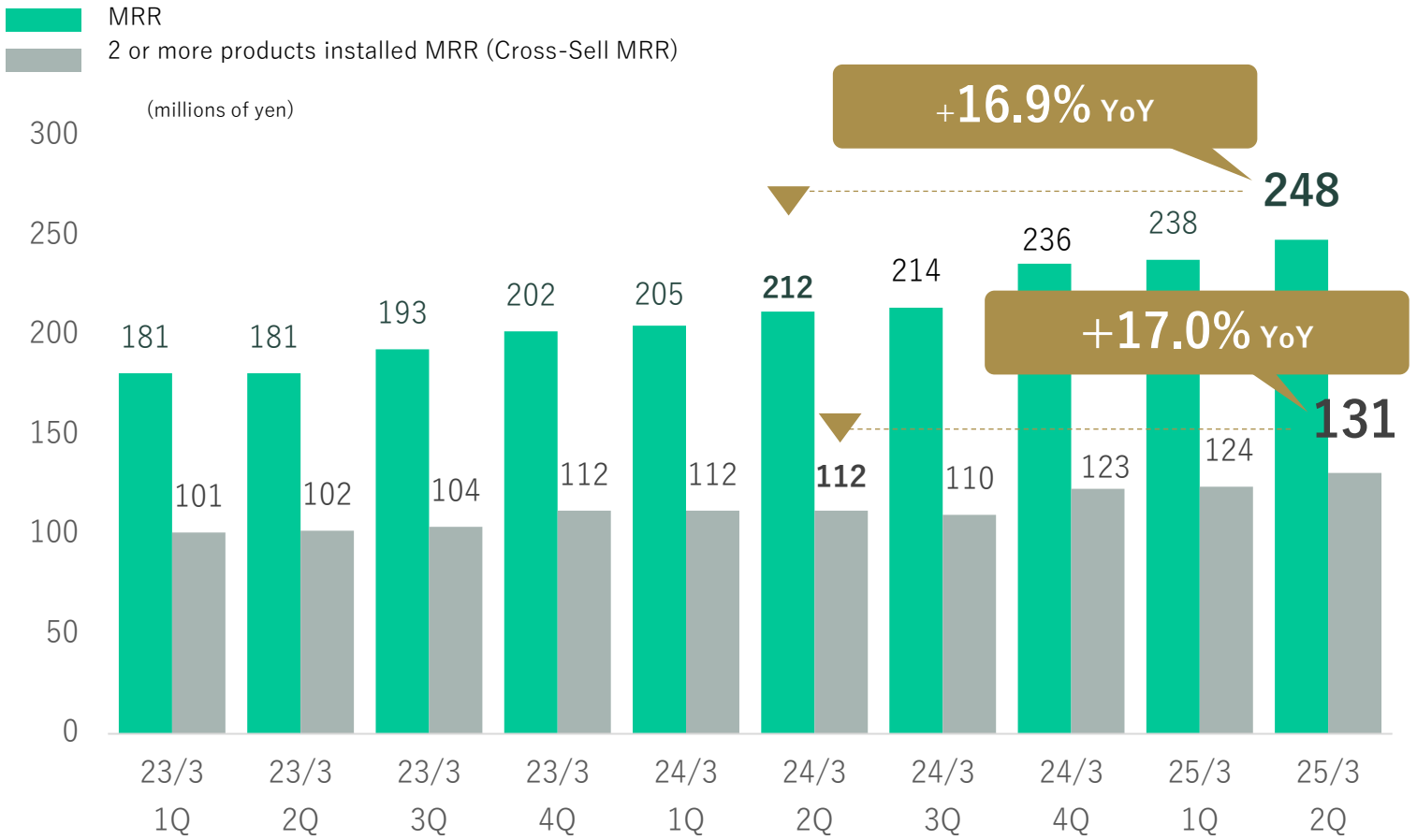
Digital Marketing segment Key KPIs (1)

MRR*1 increased as MA*3 tools and CMS continued to lead, focusing on up-sell and cross-sell!

Cloud CIRCUS MRR*1



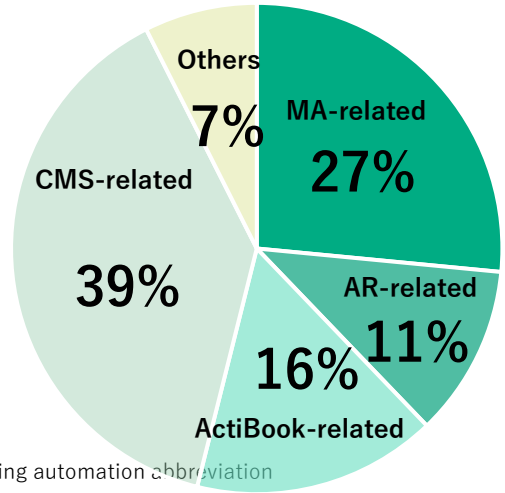
Average churn rate for the past 12 months *2

As of 2Q end

1.6%

(As of the end of the same period last year: 1.6%)

MRR *1 Composition ratio



*1 MRR is the monthly subscription sales at the end of each quarter.

*2 Average number of licenses cancelled during the month ÷ number of licenses as of the end of the previous month for each month over the last 12 months

*3 Marketing automation abbreviation

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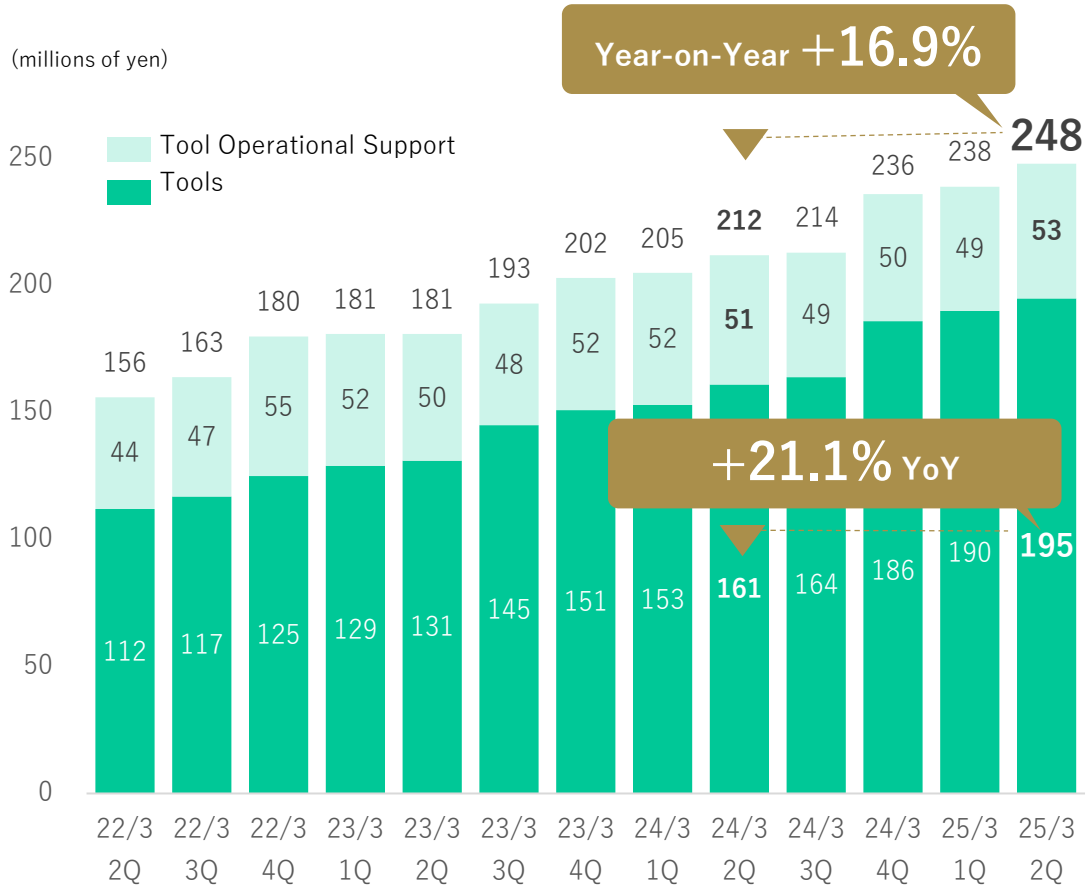
Digital Marketing segment Key KPIs (2)

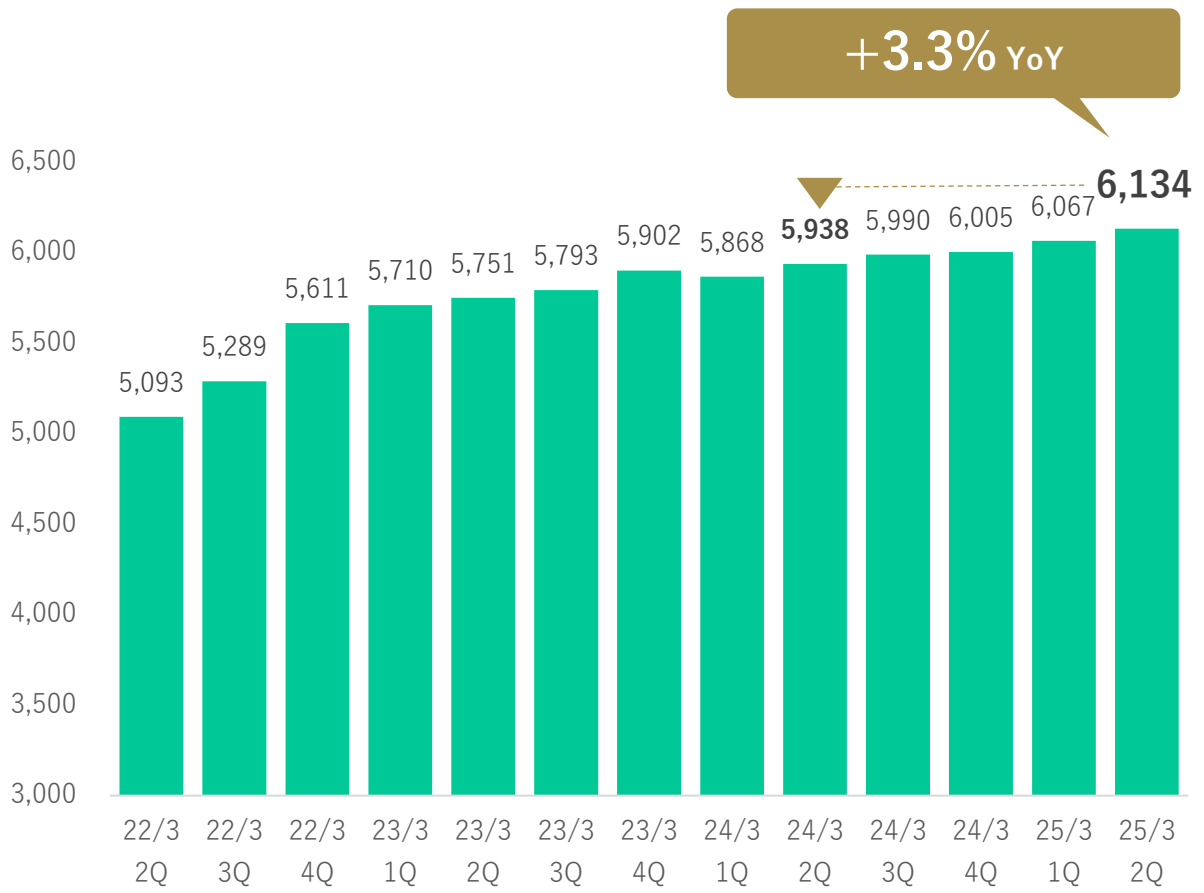
MRR of SaaS tool itself (excluding tool operation support) *1 Increased to 195 million yen!

Cloud CIRCUS MRR *1 Breakdown (Tools/Operational Support) *1



*1 MRR is the monthly subscription sales as of the end of each quarter

Number of Licenses *2



*2 Number of licenses is the number of paid subscriptions as of the end of each quarter

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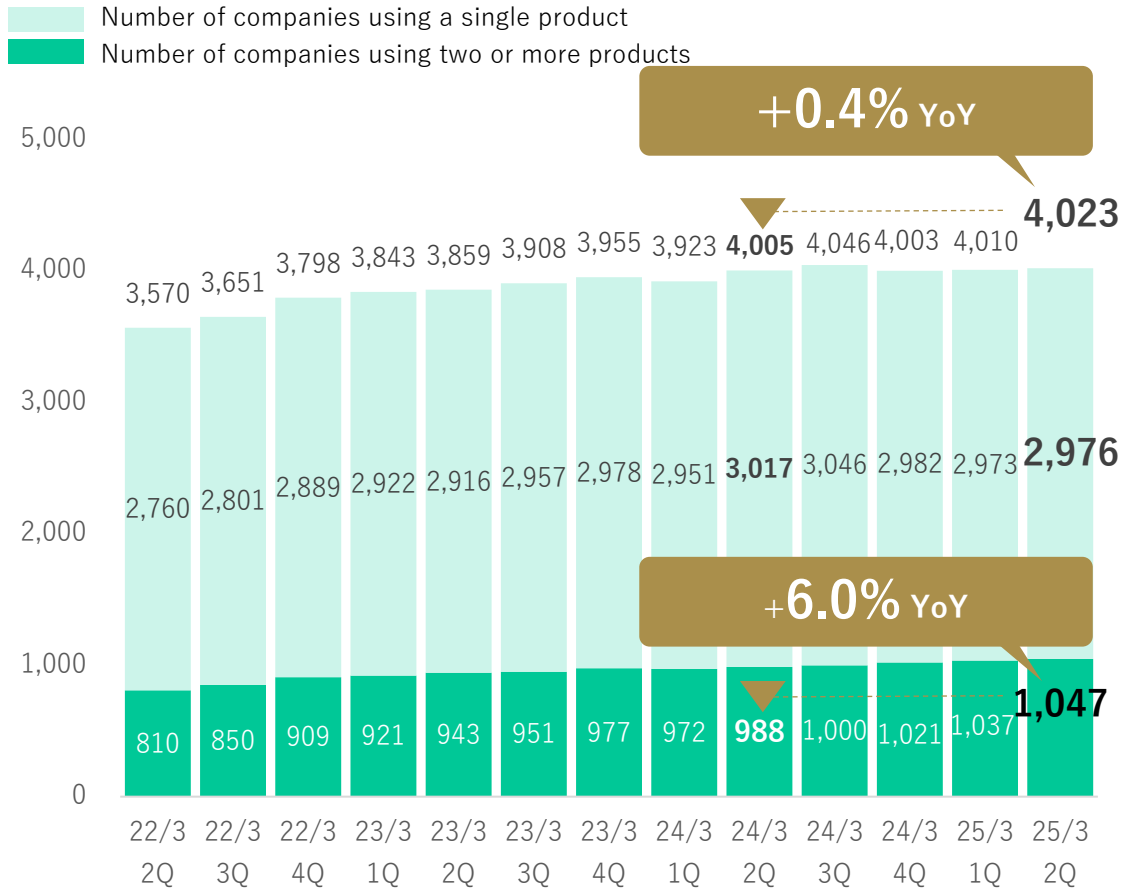
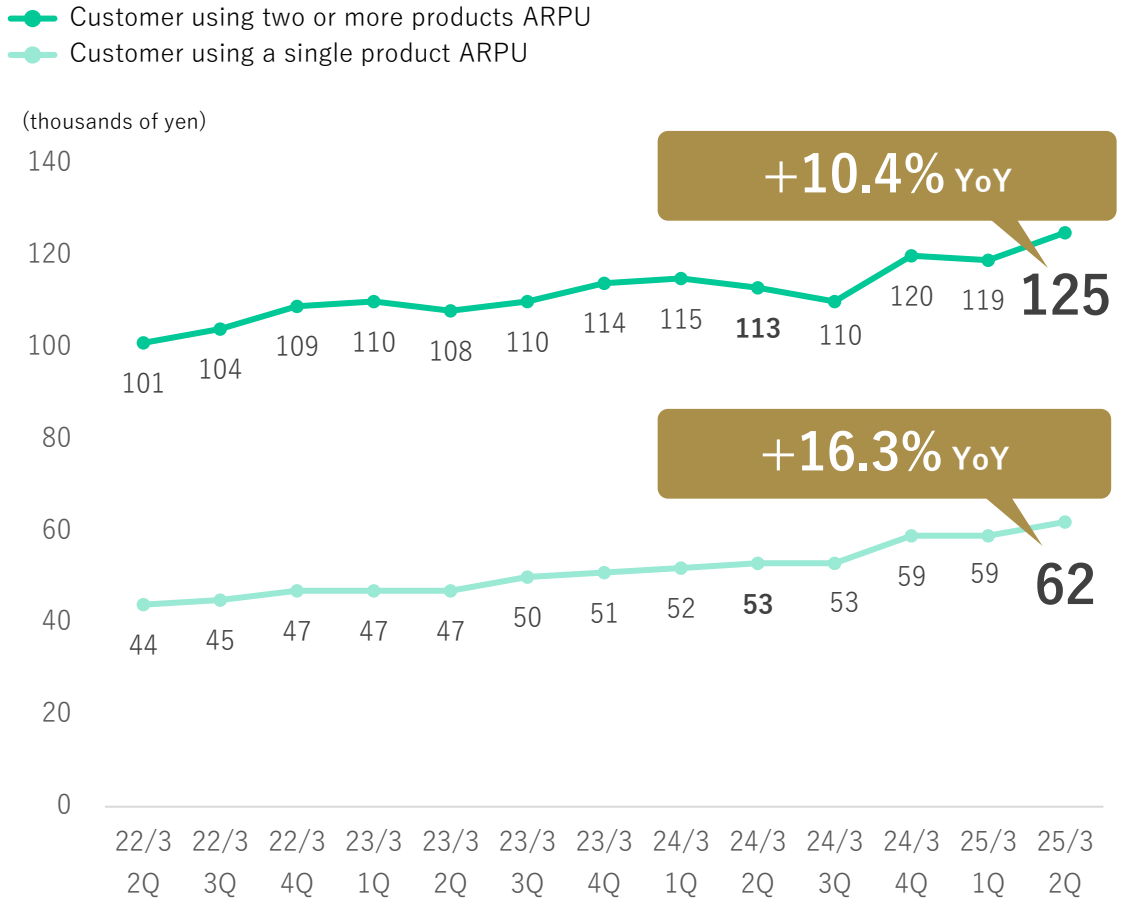
Digital Marketing segment Key KPIs (3)

Year-end price hike and focus on up-sell and cross-sell led to increase in unit price per customer

Number of customers (paid active users)



Unit price per customer (ARPU) *1



*1 ARPU= MRR/number of subscribers as of the end of each quarter

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01 FY 2025 2Q
Summary of Consolidated Results

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02 Shareholder Return

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2. Shareholder Return

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Shareholder Return Measures (Fiscal Year Ended March 2025)

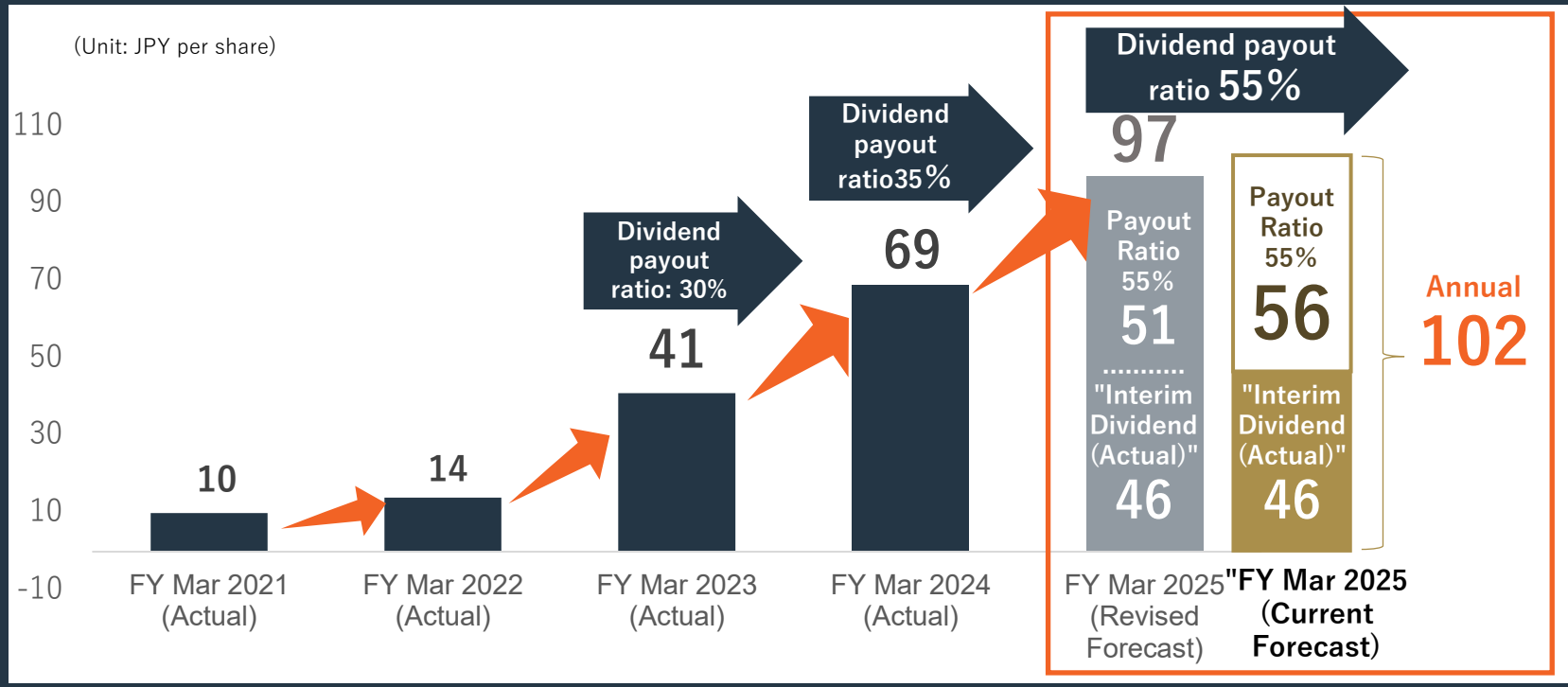


From the fiscal year ended March 2025 "Progressive Dividend" and "Dividend Payout Ratio: 55%"

2025 March 31

Year-end dividend per share 51 yen **Revised 11/8** → **56 yen**

Annual Dividend/Share Start of FY: ¥97 **11/8 revision** → **102 yen**



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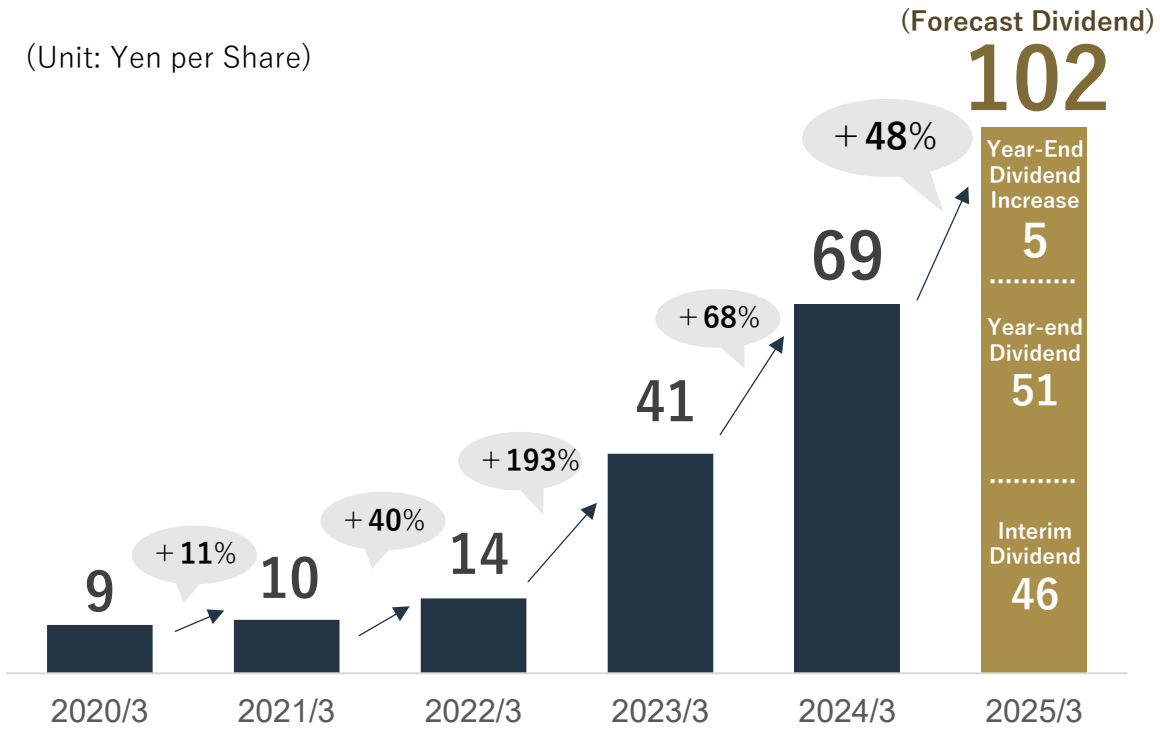
Dividend Amount and Dividend Yield

Dividends have increased since the start of the medium-term management plan for the fiscal year ending March 2021. Dividend yield has also increased!

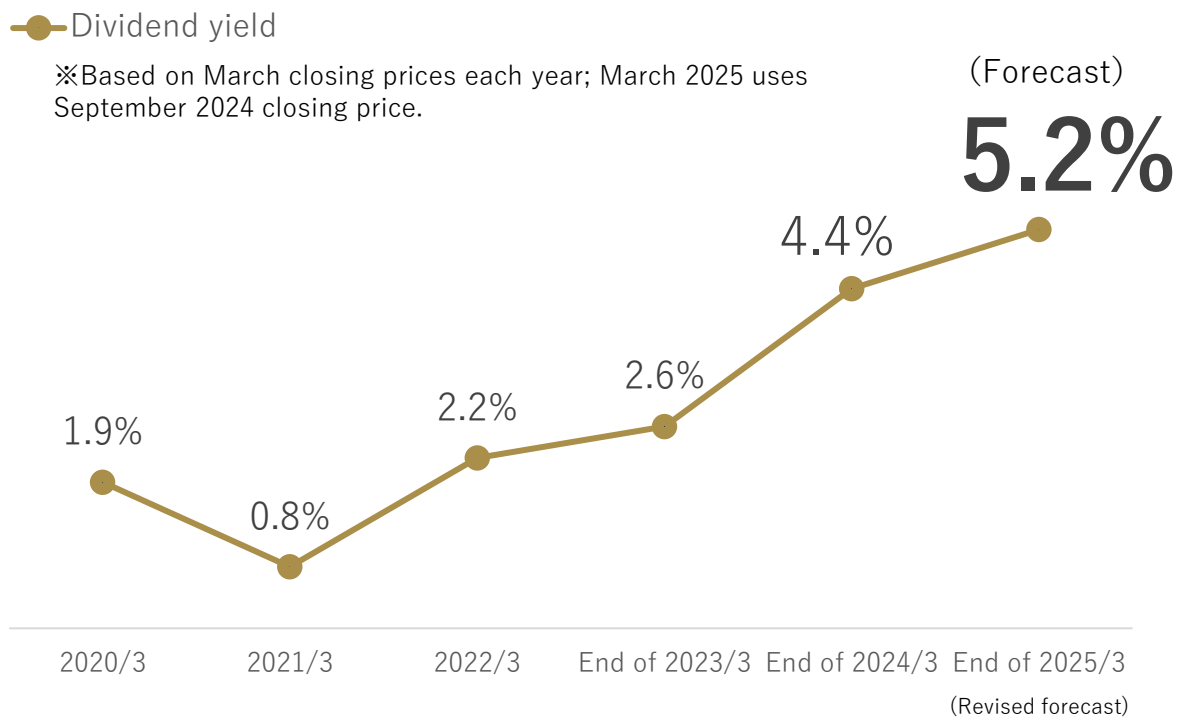
The Company strives to maintain its financial soundness and comprehensively takes into account consolidated business results and future business development, and will continue to pay progressive dividends. The basic policy is to aim for a consolidated dividend payout ratio of 55%.

*The progressive dividend is a dividend policy in which dividends are maintained or increased without reducing dividends in principle.

Transition of Startia Holdings Annual Dividends



Transition of Startia Holdings Dividend Yield



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(1)Topics

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Topics: FY 3/2025 Q2 Topics

July	Digital M	[New Features] CloudCIRCUS's "Fullstar" CSM tool adds customer management functions from 7/3!
	More	Investor Relations video media "IRTV" tie-up
	Digital M	CloudCIRCUS's CSM tool "Fullstar" introduced to Reg
	Digital M	CloudCIRCUS's MA tool "BowNow" won the "ITreview Grid Award 2024 Summer" High performer in the MA tool category!
	More	Report: Employment Promotion Seminar for Persons with Disabilities StartiaWill
	IT Infrastructure	New Service: Check Point Harmony SASE, a SASE service for SMEs, launches in Startia
	IT Infrastructure	RoboTANGO, StartiaRaise's RPA, wins Leader award at ITreview Grid Award 2024 Summer in 3 categories
	Digital M	CloudCIRCUS and Fururabu collaborate to create fans in Yuzawa, Niigata Prefecture!
	Digital M	CloudCIRCUS's CSM tool "Fullstar" won the "Leader" award in the "Customer Success Tool Category (Small and Medium Business Category)" of the "ITreview Grid Award 2024 Summer." Awarded "Leader"!
August	Digital M	CloudCIRCUS's "LESSAR" and "IZANAI" are being used in "Sanche's Challenge" at Hiroshima Stadium Park!
	Digital M	CloudCIRCUS's AR tool "LESSAR" is being used in JR Central's "Oshitabi" × "Pokemaze"!
	Digital M	CloudCIRCUS's CSM tool "Fullstar" ranks first in the market share of companies with less than 300 employees in fiscal 2023!
	More	Ties Up with Wills to Strengthen Overseas IR Video Production Services Using Generated AI!
	Digital M	Shigaku and CloudCIRCUS Sign Sales Partner Agreement
	IT Infrastructure	StartiaRaise's data linkage tool JENKA and AI inside's AI-OCR service DX Suite are now working together!
September	Digital M	[9/25] Free online conference hosted by CloudCIRCUS
	IT infrastructure	StartiaRaise and RPA NEXT to strengthen support for DX promotion and expand business domains
	Digital M	[Held 9/25] Introducing the speakers at CloudCIRCUS's third free online conference, "Small and Medium Business DX Dojo"!
	IT infrastructure	StartiaRaise's RoboTANGO RPA Releases Element Function to Intuitively Recognize What to Manipulate

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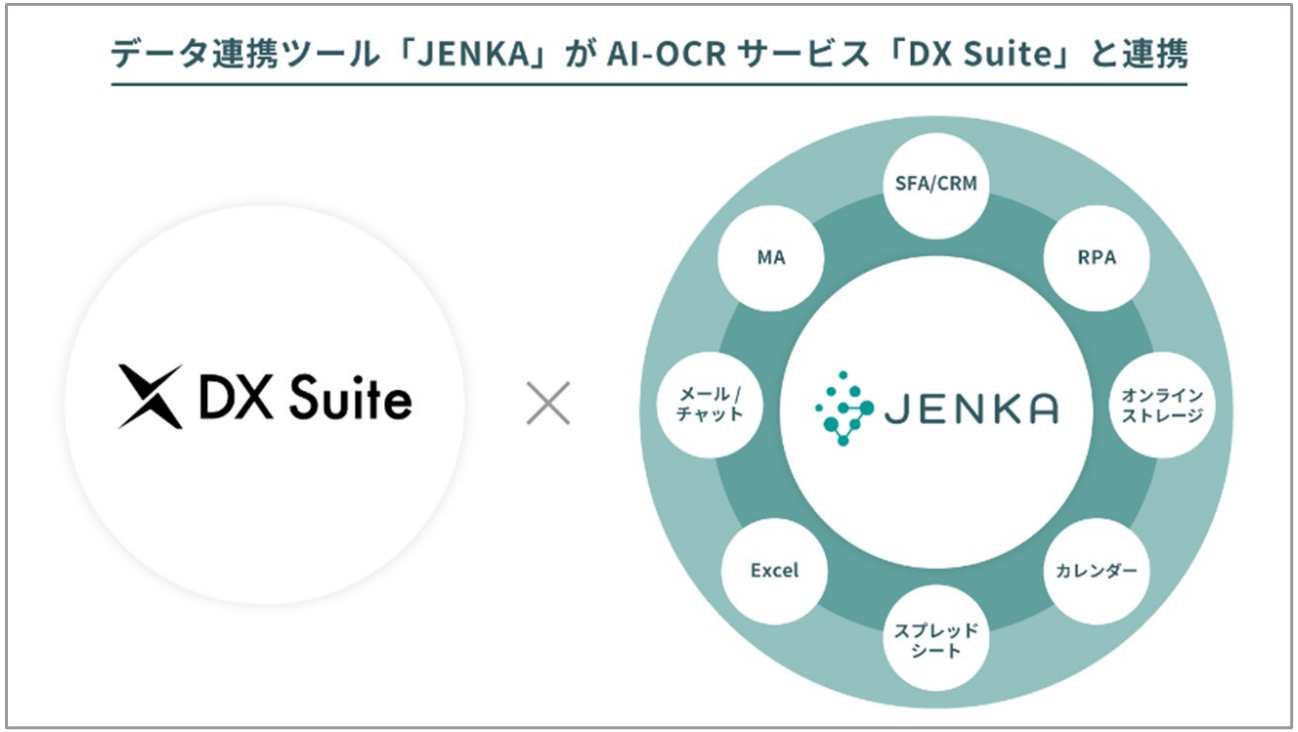
Topics: IT infrastructure segment

StartiaRaise's data linkage tool "JENKA" has been linked with AI inside's AI-OCR service "DX Suite"!

StartiaRaise's data linkage tool "JENKA" has been linked with AI inside's AI-OCR service "DX Suite" since Tuesday, August 27, 2024. With this linkage, when documents such as invoices and resumes are received by email or uploaded to cloud storage, "DX Suite" can read the documents and automate the process of registering and notifying other systems. This will help prevent omissions in document processing and reduce the burden on employees during the busy season, thereby improving operational efficiency.



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Topics: Digital Marketing segment

Shigaku and CloudCIRCUS Sign Sales Partner Agreement

CloudCIRCUS has signed a sales partner agreement with Shigaku Corporation. Under the agreement, Shigaku will jointly provide Shigaku Growth Marketing, a marketing BPO service that combines CloudCIRCUS's BowNow MA tool with Shigaku's organizational consulting and employee training based on Shigaku's organizational management theory. The two companies will continue to support the development of SMEs in Japan and actively work to improve services and create new value.



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Topics: Other businesses

Alliance with IR Video Media "IRTV" ~ Generated AI converts audio from "IRTV" videos into native English ~

Our company has formed a business alliance with IR Robotics Co., Ltd., which operates "IRTV," an IR release video distribution service that serves as a bridge between investors and companies, with the aim of expanding services for overseas IR video production using generated AI and providing sales cooperation. Through this business alliance, companies using "IRTV" can release IR videos in English for overseas investors without additional filming.

〈 **Details of Alliance** 〉
1)our company's "English translation service for IR videos using generated AI" to IRTV users
2)Cooperation in sales and production of overseas IR videos

Our company Representative Hideyuki Hongo's AI avatar Overseas IR Presentation Video ▼



Video URL https://www.youtube.com/watch?v=iu6prgMJOqQ

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TSE Prime 3393

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3. Appendix

(2)Corporate Profile

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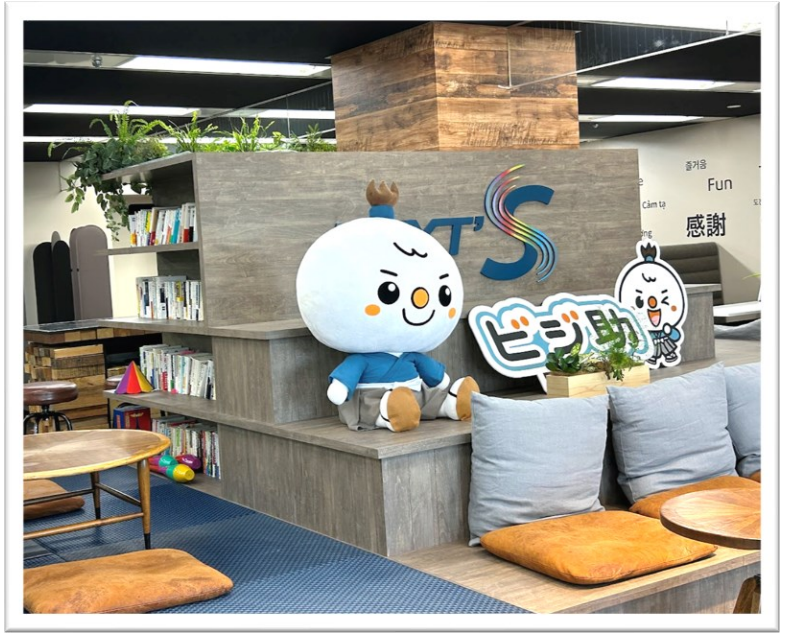
Management Philosophy and Vision



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Management Philosophy

Creating the future of people and companies by discerning the needs and markets of society

Aiming to be a leading company that produces outstanding businesses and human resources

Vision

"A world where everyone can challenge and continue to evolve"

A group that supports change as a matter of course for many people and companies while transforming themselves

Mission

Creating Future Opportunities

We will create a world full of challenges by providing opportunities for many people and companies to realize a positive future

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Company Profile

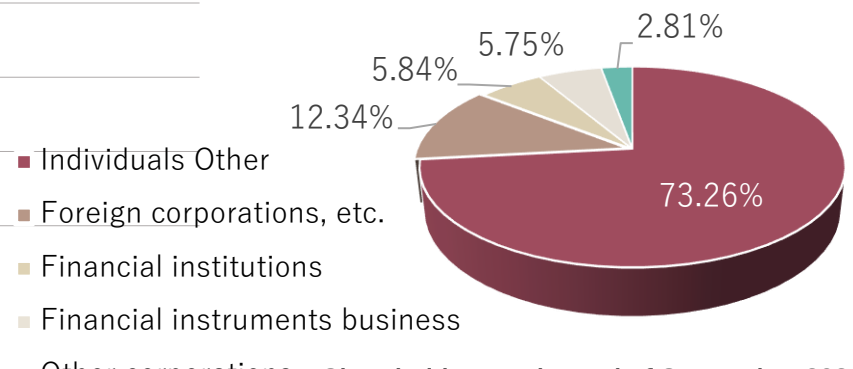
Company Name	Startia Holdings,Inc.
Address	19th Floor, Shinjuku Monolith, 2-3-1 Nishi-Shinjuku, Shinjuku-ku, Tokyo
Establishment	February 1996
Listed	TSE Prime (April 4, 2022) TSE First Section (February 28, 2014) TSE Mothers (December 20, 2005)
Representative Director	Hideyuki Hongo
Group Companies	Consolidated Subsidiaries: 10, Equity Method Affiliates: 2
Employees	Consolidated: 968 (as of September 30, 2024) *Excluding Directors, Audit & Supervisory Board Members, temporary employees and part-time employees
Financial Results	March 31
Capital	¥824.31 million (as of September 30, 2024)
Number of issued shares	10,240,400 shares (as of September 30, 2024)
Number of shareholders	5,023 (as of September 30, 2024)



Representative Director, President and Chief Executive Officer

Hideyuki Hongo

Born May 1966
Established our company in 1996 to date
(25.88% shareholding in our company)



Shareholders at the end of September 2024

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Key Members



Hideyuki Hongo President and CEO, Startia Holdings

・Founded in 1996, appointed President and CEO (to present)
・In 2018, established an organization to provide non-refundable scholarships Established Hoshinowa Public Interest Incorporated Foundation, appointed President (to present)
・In 2018, established Kumamoto Innovation Base (formerly Kumamoto Creation Entrepreneurs Network), appointed President (to present) Efforts to recover from the 2016 earthquake in his hometown Kumamoto, as well as regional revitalization



Takao Uematsu Director, Startia Holdings

・2004 Joined the Company Since joining the Company, he has been mainly engaged in finance and accounting operations and has been responsible for various corporate divisions, including finance and accounting.
・Appointed to Director in 2018 (current position) Engaged in public relations and investor relations as Group CFO



Masakatsu Furukawa President, StartiaRaise

・1996 Joined the Company as a founding member and assumed the position of Director
・Established Network adoption of cloud services business in 1998
・Developed Back Office DX business in 2018 Appointed President and Representative Director of StartiaRaise (current position)
・In 2021, he became a joint venture with kubell (formerly Chatwork Corporation). Director of kubell Storage Corporation (formerly Chatwork Storage Technologies Corporation) (current position)



Mitsuru Kasai Director, Startia Holdings and President, Startia

・2002 Joined the Company
・Launched Multifunction Machines Business in 2007 Subsequently focused on expansion of distributors and M & A Continued to expand the Group's customer base
・2018 Appointed President and Representative Director of Startia, the axis of IT infrastructure segment(current position)
・2021 Appointed President and Representative Director of StartiaLead



Kenichi Kitamura Director, Startia Holdings and President, CloudCIRCUS

・2001 Joined the Company Launched web and e-book businesses in 2004
・Starty Lab as an in-house venture in 2009 Established (currently CloudCIRCUS) and assumed the position of Representative Director (current position)
・Integrated sales of various tools from 2020 Digital Marketing Rebranded as SaaS tool CloudCIRCUS

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Group companies

About our group (10 consolidated subsidiaries and 2 equity-method affiliates)

*1: **Consolidated Subsidiaries**

IT infrastructure segment Business * 1

Startia Corporation

NS Co., Ltd.

StartiaLead Corporation

BC Media Corporation

株式会社ビジネスサービス
Business Service Corporation

FUJIFILM BI Nara Co., Ltd. (66.6% stake in our company Group)
*Joint venture with FUJIFILM Business Innovation Japan Co., Ltd.

System Integration, Security Measures,
Communications Systems, OA Equipment Sales

Back Office DX Business * 1

StartiaRaise Corporation
Operational Efficiency Solutions
Provision of RPA and AI-OCR

Digital Marketing Business * 1

CloudCIRCUS Corporation
Provision of Cloud CIRCUS, a marketing and sales support tool

Others * 1

Startia Asia Pte.Ltd.
Business management and investment business in Singapore Asia

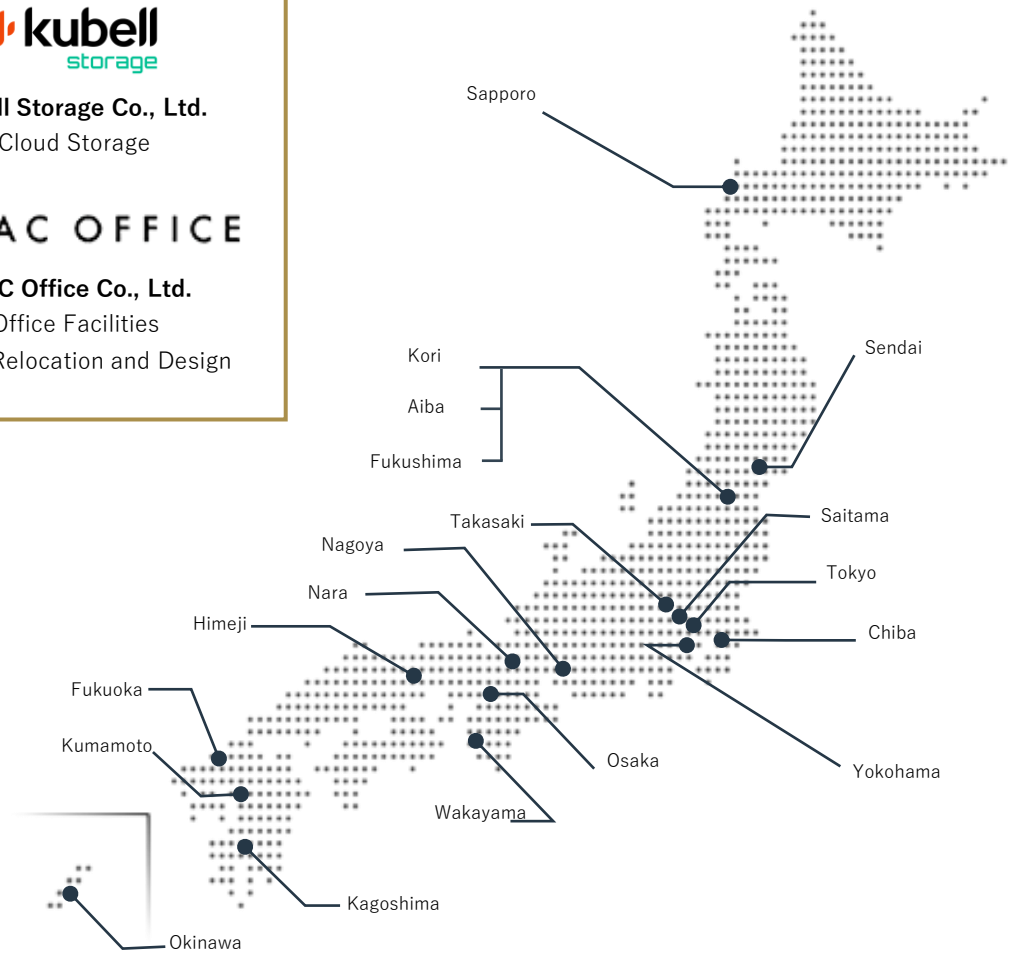
StartiaWill Corporation
Startia Group business contract, consulting for employment of persons with disabilities, etc.

Affiliates accounted for by the equity method

kubell Storage Co., Ltd.
Cloud Storage

MAC Office Co., Ltd.
Office Facilities
Office Relocation and Design

Group base



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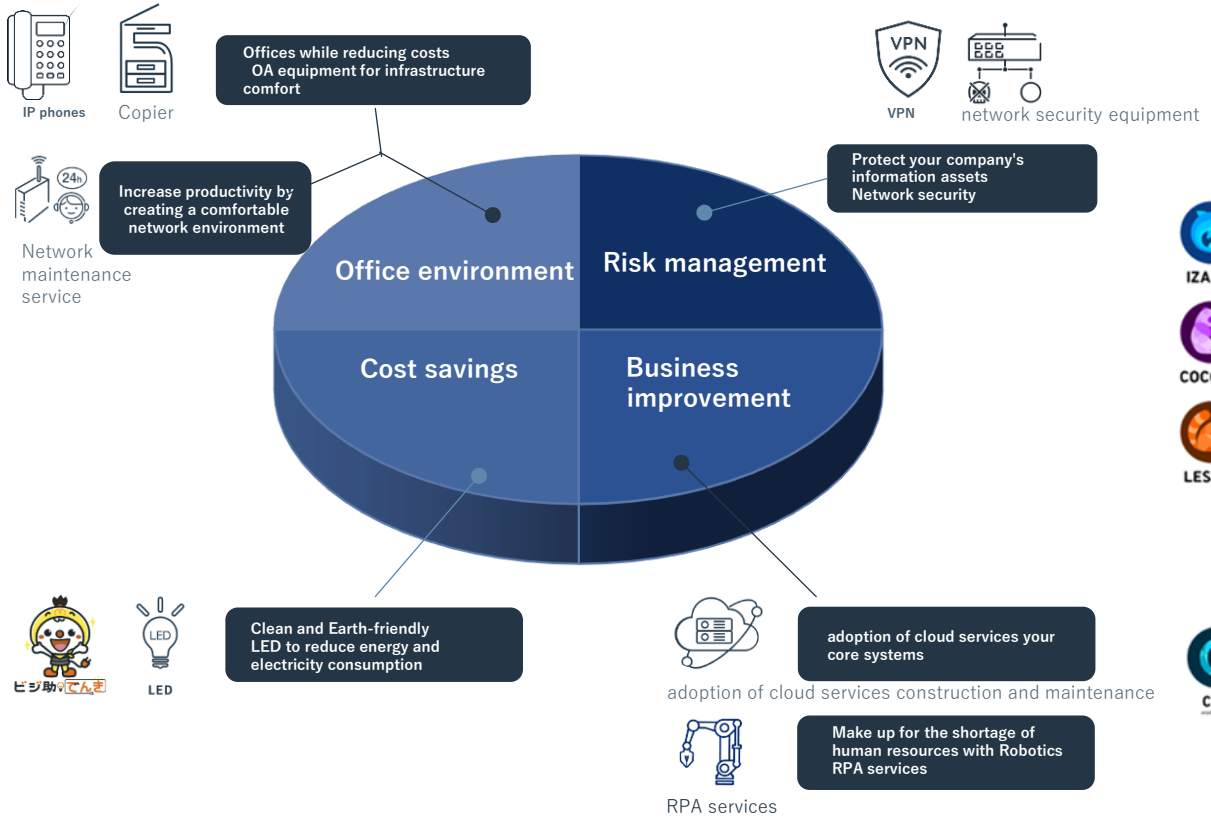
Key product services

Defensive DX　IT infrastructure segment

One-stop solution for IT-related issues and DX, especially for SMEs

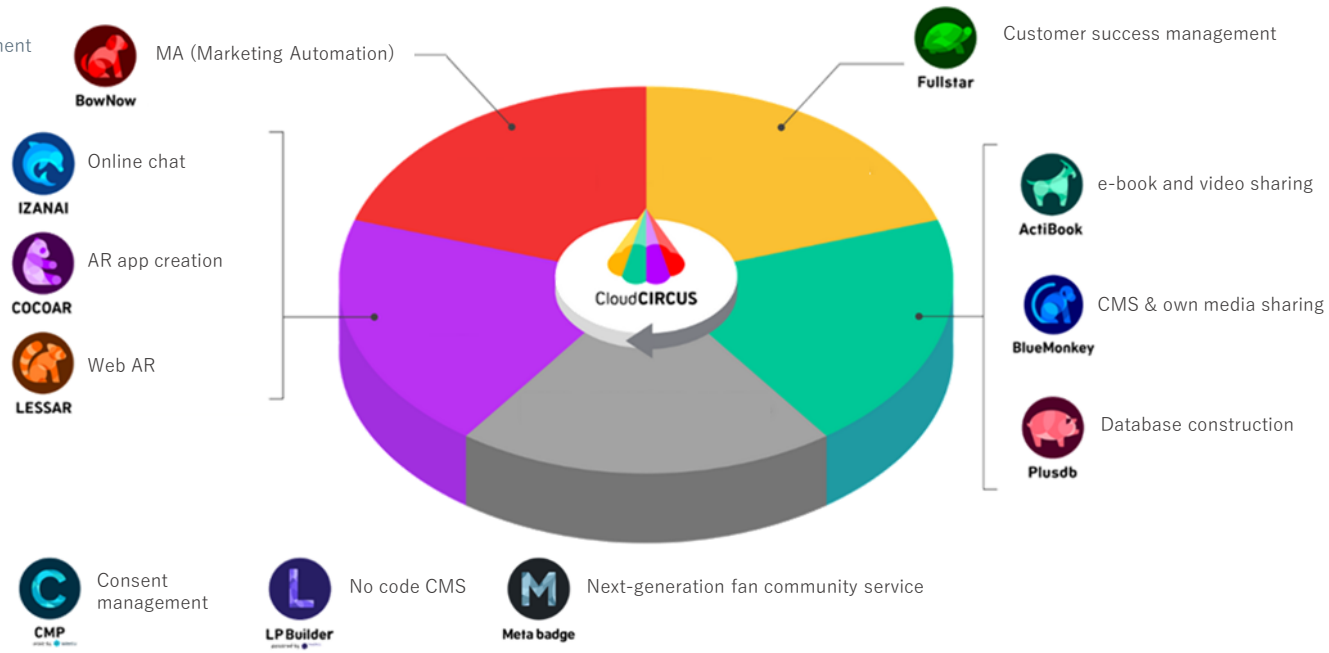
Cost reduction, operational efficiency, and productivity improvement



Proactive DX　Digital Marketing segment

Cloud CIRCUS tool to change marketing and sales results

Customer acquisition and sales expansion



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Results of major Digital Marketing segment services

BowNow by CloudCIRCUS

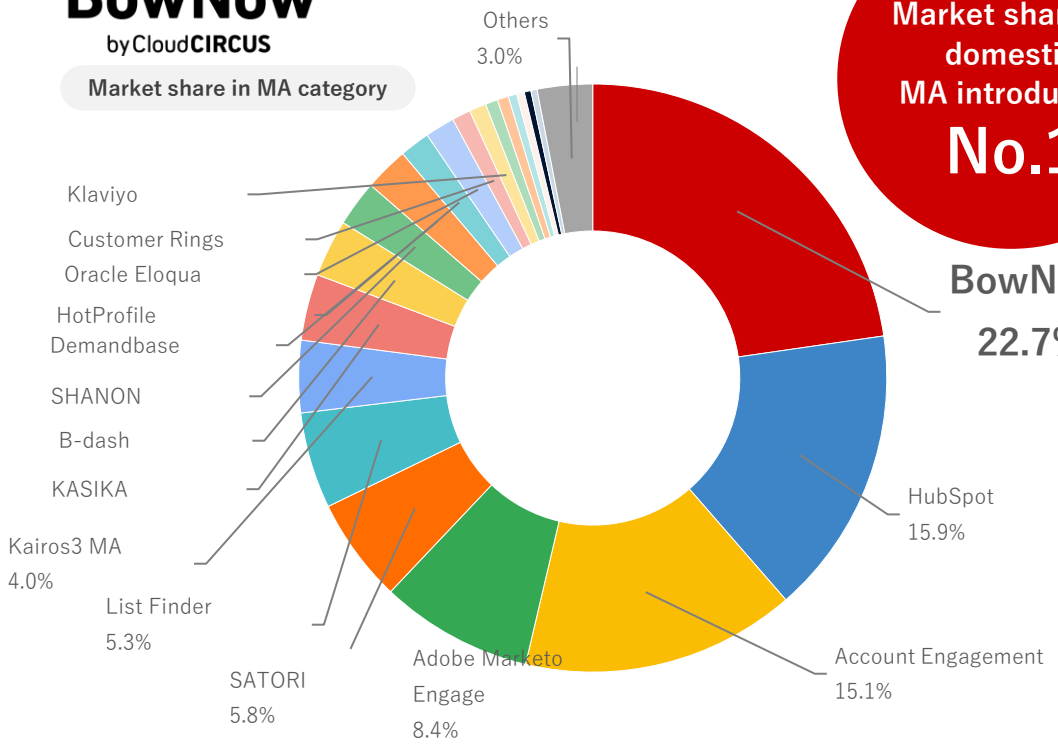
installation **More than 14,000 applications**

Easy-to-use marketing automation

BowNow is an MA tool with a simple design that provides functions necessary for first MA introduction.

As of July 2024
Market share of domestic MA introduction
No.1

Market share in MA category



※ Data Source: DataSign survey
Source: Tell me URL 2024.10 https://oshiete-url.jp/report/docodoco/2024_10/#marketing_automation

COCOAR by CloudCIRCUS

Installed 7,700

More than 483 million AR apps
have been downloaded.Creating a high customer experience with VPS and rich 3D to convey the appeal and story of products and services, and to develop fans.

LESSAR by CloudCIRCUS

Installed 8,800

From a smartphone camera **without an app**
A simple and intuitive AR experience is possible.
After measures are taken, log analysis and improvement activities are possible.
Promotions that attract customers are realized.

ActiBook by CloudCIRCUS

More than 19,000 cases

It can be created and distributed in three steps.e-book authoring tool

From e-book to video,
it is a tool to easily convert electronic contents

BlueMonkey by CloudCIRCUS

More than 2,400 cases

CMS that enables acquisition of business meetings from the homepage

A domestically produced CMS that provides strategy, construction, and tool support for BtoB companies to create business meetings from the homepage.　A domestically produced CMS.

※ CMS is a system for operating websites and their contents.

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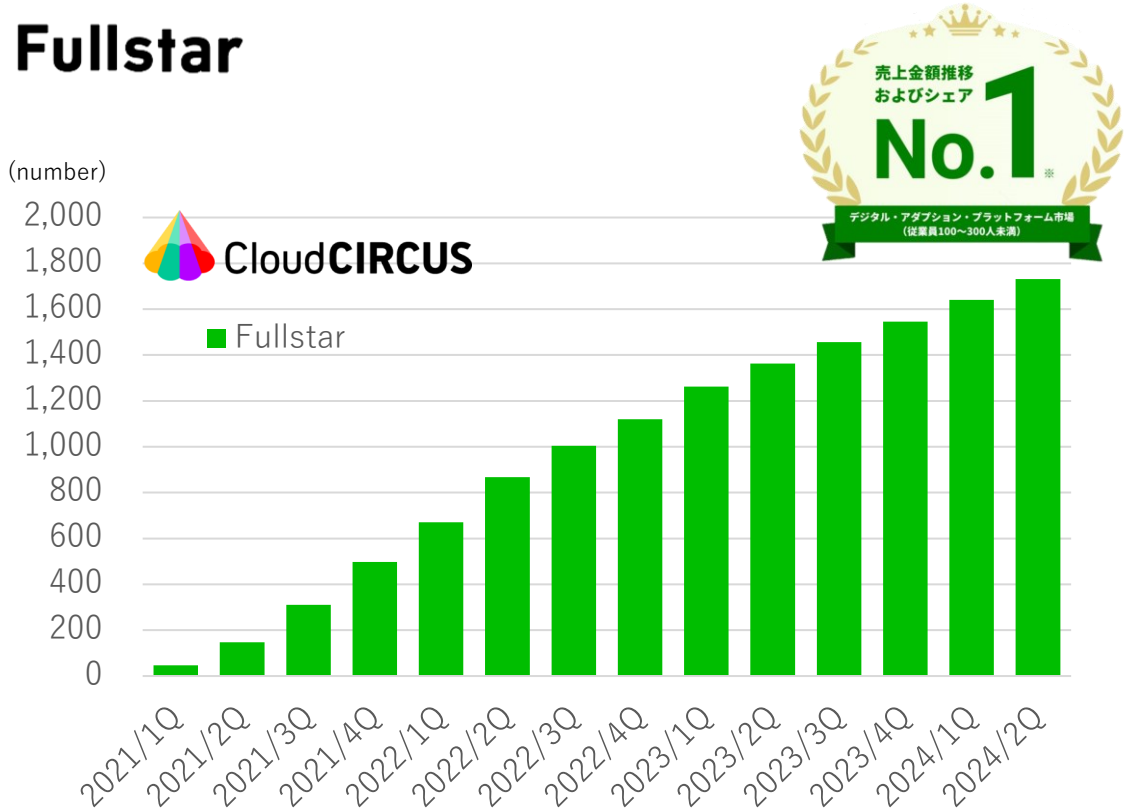
Digital Marketing segment Key Service Pickup Fullstar

Fullstar

installation **1, 700 or more**

In the FY 2023 sales forecast, Fullstar ranked first in the market share *

In the "Digital Adaptation Platform Market - Less than 100~300 Employees: Revenue Trend and Market Share by Vendor," Fullstar ranked first in the FY 2023 sales forecast.



※ Source: ITR "ITR Market View: Communication and Collaboration Market 2023" Digital Adaptation Platform Market - Less than 100~300 Employees: Revenue Market Share by Vendor (FY 2023 Forecast)

What is Fullstar?

Fullstar is a customer success tool that helps users use adoption of cloud services services more comfortably.
It displays "operation guides" and "visualizes where they are stumbling through services"
and helps them solve problems.

This is awesome (1)

No development burden!!

No development burden!!

Setting up operation guides on any website with no code
Creation time is reduced to 1/10 of the previous level!

This is awesome (2)

Cancellation prevention!!

User usage can be visualized, and customers who are likely to cancel services can be picked up.
Cancellation prevention!! Productivity improvement!! No development burden!!

This is awesome (3)

UX improvement

Analyzes user stumbling points and causes of disengagement.
Enables UX improvement of Web services

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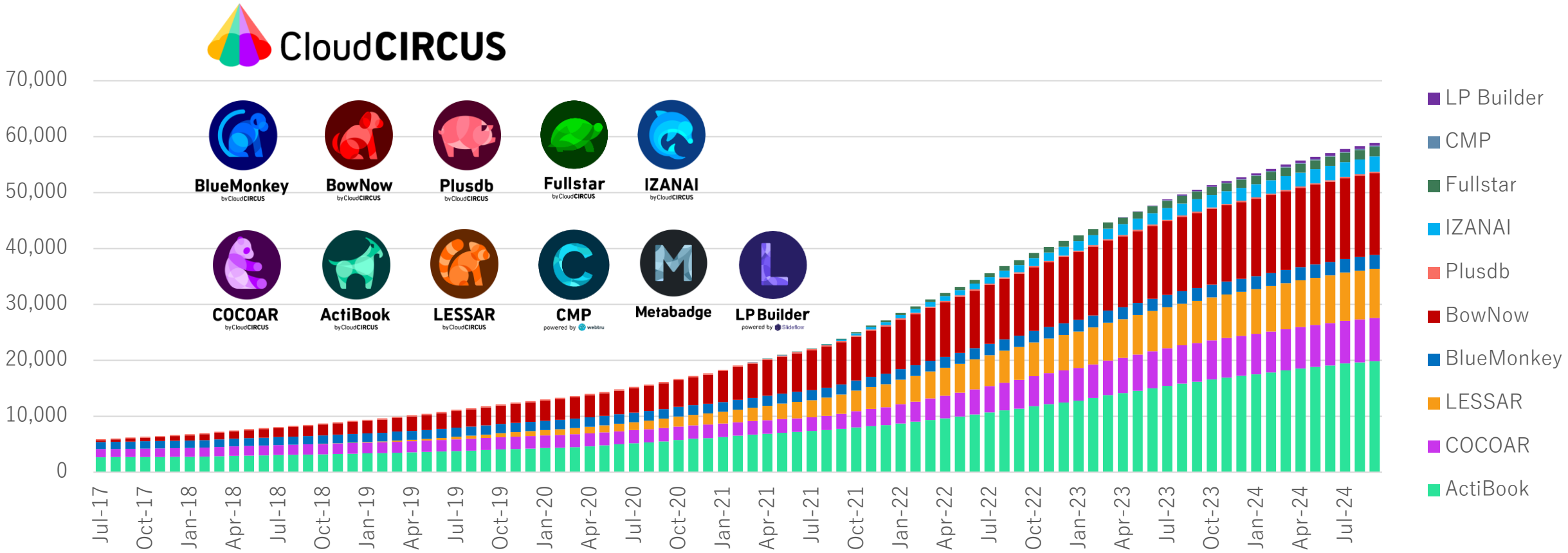
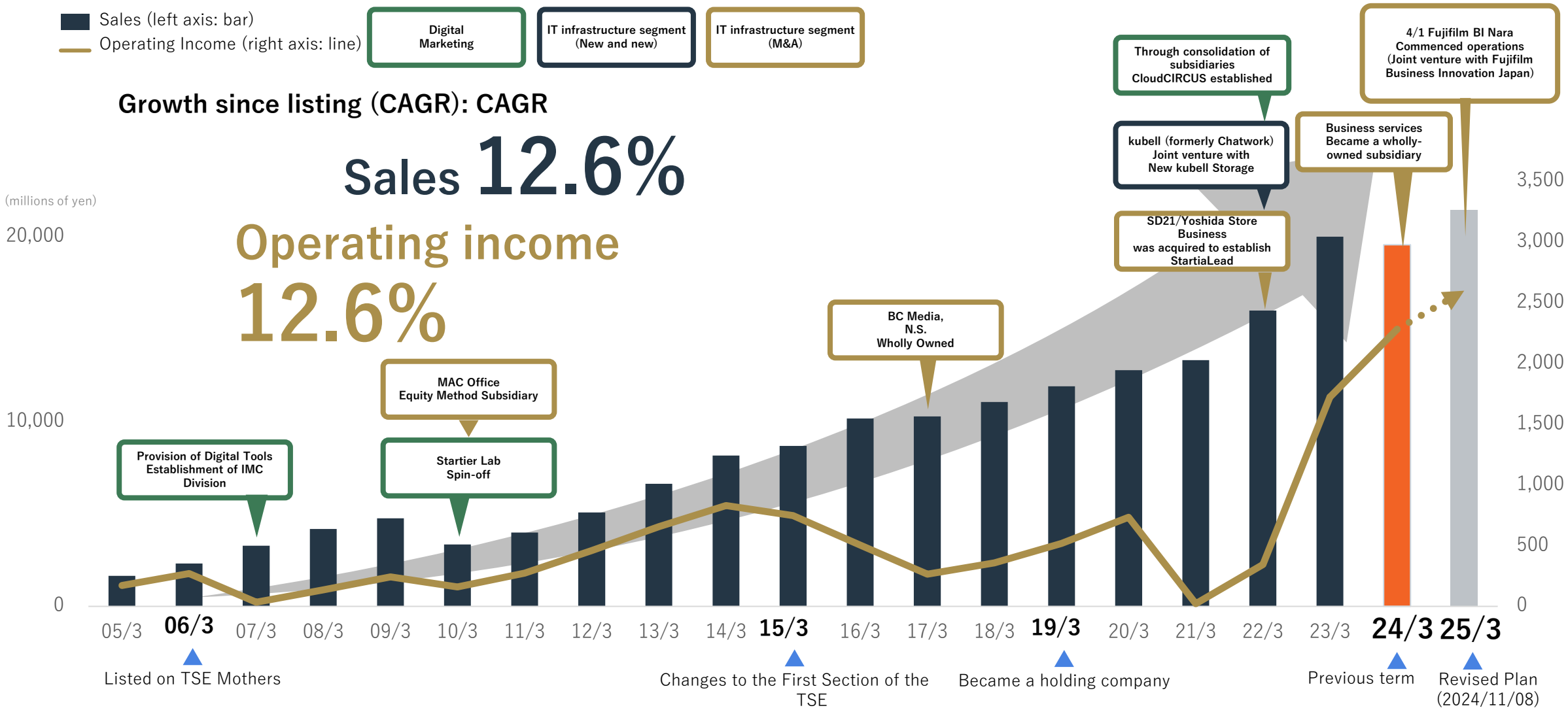
Digital Marketing segment Cloud CIRCUS growth trajectory

As of September 24, the total number of applications * has exceeded 59, 000.



*Including freemium

Trends in Net Sales and Operating Income



Medium-Term Plan NEXT'S 2025

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MAIL:ir@startiaholdings.com
Investor Relations Website: https://www.startiaholdings.com/ir.html

*QR code for subscribing to IR email
Subscribers will receive news releases, financial results, and other
New IR information will be sent to you by email.

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