May 14, 2025

To all concerned stakeholders,

Asteria Corporation
(TSE Prime Market: 3853)
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Notice of Recording Non-Operating Loss and Differences in Full Year and Previous Year Results (Non-Consolidated)

Tokyo -- May 14, 2025 -- Asteria Corporation (hereinafter "Asteria") hereby announces the recording of non-operating loss for the fiscal year ended March 2025 (from April 1, 2024 to March 31, 2025), and differences between the full year (non-consolidated) financial results and the previous year, as detailed below.

1. Details of Non-Operating Loss

In consideration of the business performance and financial condition of its wholly owned consolidated subsidiary, Asteria Vision Fund, Inc., Asteria has recorded a non-operating loss of 287 million yen as a provision for doubtful accounts against receivables.
The above loss is recorded only in Asteria's non-consolidated financial statements and eliminated in the consolidated financial statements through offsetting. There is no impact on Asteria's consolidated results.

2. Difference Between Non-Consolidated Results: for the Fiscal Year Ended March 2025 (April 1, 2024 to March 31, 2025) and the Previous Year

	Revenue	Operating Profit	Ordinary Profit	Net Profit	Net Profit per Share
	Million Yen	Million Yen	Million Yen	Million Yen	Yen
Previous Results (A) (Fiscal Year ended March 2024)	2,993	649	662	859	51.08
Current Results (B) (Fiscal Year ended March 2025)	3,228	791	564	302	17.97
Change (B－A)	235	142	(98)	(557)	—
Change (%)	7.9%	21.9%	(14.8%)	(64.8%)	—

3. Reason(s) for Difference

Non-consolidated revenue and operating profit exceeded the figures from the previous fiscal year due to growth in the software business, primarily driven by flagship product, ASTERIA Warp. Ordinary profit and net profit for the current period was lower than the previous year due to the provision for doubtful accounts.

*Please refer to "Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 (IFRS)" disclosed today for more details on current results.

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.