

Operating a financial and economic information platform that makes learning about money enjoyable

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【198A PostPrime Sector : Information & Communication】

Fiscal Year	Net sales (mn yen)	YoY (%)	Operating profit (mn yen)	YoY (%)	Ordinary profit (mn yen)	YoY (%)	Profit (mn yen)	YoY (%)	EPS (yen)	BPS (yen)	DPS (yen)
May 2022	644	-	368	-	419	-	200	-	20.1	41.6	0.0
May 2023	787	22.2	247	-32.9	260	-37.9	186	-7.3	18.6	60.2	0.0
May 2024 f	936	18.9	343	39.1	366	40.8	240	29.1	24.0	-	0.0

Note: Non-consolidated basis. Figures for the fiscal year ending May 2024 is the company's forecasts.

Operating Financial and Economic Information Platform

PostPrime operates a social networking platform PostPrime that covers a variety of content related to financial and economic information. The company was established in September 2020 and released PostPrime in September 2021.

PostPrime is a social media platform that allows anyone to learn how to increase their wealth easily. It covers a wide range of content related to the latest news as well as financial and economic information from around the world.

Membership in PostPrime is free. Registered users can choose to post information in a number of forms, including text, images, audio, video and live streaming, at no charge, while also viewing and listening to information posted by other registered users. Users can also use the comment and live chat functions to communicate with one another.

In addition to free registration, there are services such as prime registration, which allows users to view and browse paid postings and access various paid features, as well as membership, which grants benefits for a fee upon subscription.

There are four grades of membership, with services differing according to the fee. More advantageous information is available depending on the membership grade.

Users can also become prime creators who, should they meet certain requirements, can set up their own paid posts and earn revenue through information dissemination.

The company's net sales come from 1) prime registration, 2) membership, 3) affiliate advertising and 4) other sales. The company does not disclose net sales composition ratios.

Financial Statements

Statement of income	Fiscal Year	May 2022		May 2023		Nine months to Feb.2024	
		(mn yen)	(%)	(mn yen)	(%)	(mn yen)	(%)
Net sales		644	100.0	787	100.0	734	100.0
Cost of sales		8	1.3	78	9.9	78	10.7
Gross profit		635	98.7	709	90.1	656	89.3
Selling, general and administrative expenses		267	41.5	461	58.7	339	46.2
Operating profit		368	57.2	247	31.4	316	43.2
Non-operating income		51	-	13	-	21	-
Non-operating expenses		-	-	-	-	-	-
Ordinary profit		419	65.1	260	33.1	338	46.1
Profit before income taxes		302	46.9	260	33.1	338	46.1
Net profit		200	31.2	186	23.6	221	30.2

Balance sheet	Fiscal Year	May 2022		May 2023		Feb.2024	
		(mn yen)	(%)	(mn yen)	(%)	(mn yen)	(%)
Current assets		402	76.1	884	96.4	1,182	93.8
Cash and deposits		335	63.3	656	71.5	850	67.5
Accounts receivable-trade		24	4.6	31	3.4	36	2.9
Inventories		1	0.3	3	0.3	2	0.2
Non-current assets		126	23.9	33	3.6	77	6.2
Property, plant and equipment		1	0.2	2	0.3	3	0.3
Intangible assets		-	-	-	-	-	-
Investments and other assets		125	23.7	30	3.4	74	5.9
Total assets		529	100.0	918	100.0	1,259	100.0
Current liabilities		110	20.8	312	34.0	432	34.4
Accounts payable - trade		4	0.9	17	1.9	17	1.4
Non-current liabilities		-	-	-	-	-	-
Net assets		419	79.2	605	66.0	826	65.6
Owners' equity		415	78.6	602	65.6	823	65.4

Statement of cash flows	Fiscal Year	May 2022	May 2023
		(mn yen)	(mn yen)
Cash flows from operating activities		323	359
Depreciation		1	0
Cash flows from investing activities		-17	-19
Cash flows from financing activities		-	3
Dividends paid		-	-
Net increase in cash and cash equivalents		306	336
Cash and cash equivalents		364	701

Note: Non-consolidated

Source: Prepared by Stock Research Center based on the notifiable prospectus.

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