

Document and entity information

		Dec 2025
Company information		
Company information		
FASF member mark		true
Document name		決算短信〔日本基準〕（非連結）
Filing date		2026-02-12
Company name		Starts Publishing Corporation
Securities code		7849
URL		https://starts-pub.jp/
Representative		
Title		代表取締役社長
Name		菊地 修一
Inquiries		
Title		常務取締役管理部長
Name		金子 弘
Tel		03-6202-0311
Other		
Date of general shareholders' meeting (as planned)		2026-03-24
Dividend payable date (as planned)		2026-03-25
Annual securities report filing date (as planned)		2026-03-23
Supplemental material of annual results		true
Way of getting		-
Convening briefing of annual results		true
Target audience		（アナリスト向け）
Note to fraction processing method		（百万円未満切捨て）
Stock exchange listings		
Tokyo		
Tokyo Prime		-
Tokyo Standard		true
Tokyo Growth		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		
Japan Securities Dealers Association		-
Business category		
General Business		true
Specific Business		-
Fiscal Year End		2025-12-31

Business Results-Operating results

(in millions of yens)

Dec 2025

Dec 2024

Operating results		
Operating results		
Operating results		
Income statements information		
Net sales		
Net sales	8,143	8,581
% change	-5.1	2.9
Operating profit		
Operating profit	1,756	2,338
% change	-24.9	2.9
Ordinary profit		
Ordinary profit	1,876	2,441
% change	-23.1	3.1
Profit		
Profit	1,377	1,826
% change	-24.6	2.7
Other operating results		
Basic earnings per share (Yen)	358.70	475.72
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	13.4	20.4
Ordinary profit to total assets ratio (%)	15.1	21.6
Operating profit to net sales ratio (%)	21.6	27.2
Note to operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	Dec 2025	Dec 2024
Financial positions		
Financial positions		
Financial positions		
Total assets	12,902	11,981
Net assets	10,772	9,766
Capital adequacy ratio (%)	83.5	81.5
Net assets per share (Yen)	2,805.78	2,543.70
Note to financial positions		
Owner's equity	10,772	9,766
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	Dec 2025	Dec 2024
Cash flows		
Cash flows		
Cash flows		
Cash flows from operating activities	798	1,686
Cash flows from investing activities	-985	33
Cash flows from financing activities	-459	-344
Cash and equivalents, end of period	5,573	6,219
Note to cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Dec 2025
Note to business results	
Note to business results	

Dividends

(in millions of yens)

	Dec 2026	Dec 2025	Dec 2024
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		40.00	30.00
Forecast	50.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		80.00	80.00
Forecast	80.00		
Upper	-		
Lower	-		
Annual			
Result		120.00	110.00
Forecast	130.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		460	422
Payout ratio			
Payout ratio (%)			
Annual			
Result		33.5	23.1
Forecast	33.3		
Ratio of total amount of dividends to net assets			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		4.5	4.7
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	Dec 2026	Jun 2026
Forecasts		
Forecasts		

Title for forecasts	3．2026年12月期の 業績予想（2026年1 月1日～2026年12月 31日）	
Preamble to forecasts		
Preamble to forecasts	-	
Main table of forecasts		
Net sales		
Net sales		
Forecast	9,000	4,100
Upper	-	-
Lower	-	-
% change		
Forecast	10.5	8.7
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	2,000	800
Upper	-	-
Lower	-	-
% change		
Forecast	13.8	6.8
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	2,160	910
Upper	-	-
Lower	-	-
% change		
Forecast	15.1	9.4
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	1,500	640
Upper	-	-
Lower	-	-
% change		
Forecast	8.9	-2.4
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	390.67	166.68
Upper	-	-
Lower	-	-
Note to forecasts		
Note to forecasts	-	

Notes-Changes in accounting policies and accounting estimates retrospective restatement

		Dec 2025
Changes in accounting policies and accounting estimates, retrospective restatement		
Changes in accounting policies and accounting estimates, retrospective restatement		
Others		
Changes in accounting policies and accounting estimates, retrospective restatement		
Changes in accounting policies based on revisions of accounting standard	-	

Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies and accounting estimates, retrospective restatement	
Note to changes in accounting policies and accounting estimates, retrospective restatement	-

Notes-Number of issued and outstanding shares common stock

	Dec 2025	Dec 2024
Number of issued and outstanding shares (common stock)		
Number of issued and outstanding shares (common stock)		
Others		
Number of issued and outstanding shares (common stock)		
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	3,840,000	3,840,000
Number of treasury stock at the end of fiscal year	440	383
Average number of shares	3,839,579	3,839,620
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.