

## Document and entity information

|                                      | Dec 2026   | Mar 2026                      |
|--------------------------------------|------------|-------------------------------|
| Company information                  |            |                               |
| Company information                  |            |                               |
| FASF member mark                     |            | true                          |
| Document name                        |            | 第1四半期決算短信〔日本基準〕(非連結)          |
| Filing date                          |            | 2026-05-12                    |
| Company name                         |            | Starts Publishing Corporation |
| Securities code                      |            | 7849                          |
| URL                                  |            | https://starts-pub.jp/        |
| Representative                       |            |                               |
| Title                                |            | 代表取締役社長                       |
| Name                                 |            | 関根 赴治                         |
| Inquiries                            |            |                               |
| Title                                |            | 常務取締役管理部長                     |
| Name                                 |            | 金子 弘                          |
| Tel                                  |            | 03-6202-0311                  |
| Supplemental material of results     |            | -                             |
| Way of getting                       |            | -                             |
| Convening briefing of results        |            | -                             |
| Target for briefing of results       |            | -                             |
| 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                      | 2026-12-31 |                               |
| Quarterly period                     |            | 1                             |

## Business Results-Quarterly operating results

(in millions of yens)

|                             | Mar 2026 | Mar 2025 |
|-----------------------------|----------|----------|
| Quarterly operating results |          |          |
| Quarterly operating results |          |          |

|                                  |  |       |       |
|----------------------------------|--|-------|-------|
| Operating results                |  |       |       |
| Income statements information    |  |       |       |
| Net sales                        |  |       |       |
| Net sales                        |  | 2,003 | 1,936 |
| % change                         |  | 3.5   | -12.7 |
| Operating profit                 |  |       |       |
| Operating profit                 |  | 301   | 441   |
| % change                         |  | -31.6 | -33.9 |
| Ordinary profit                  |  |       |       |
| Ordinary profit                  |  | 318   | 447   |
| % change                         |  | -28.9 | -33.3 |
| Profit                           |  |       |       |
| Profit                           |  | 229   | 349   |
| % change                         |  | -34.4 | -27.6 |
| Other operating results          |  |       |       |
| Basic earnings per share (Yen)   |  | 60.00 | 91.09 |
| Diluted earnings per share (Yen) |  | -     | -     |
| Note to operating results        |  |       |       |
| Note to operating results        |  | -     | -     |

## Business Results-Quarterly financial positions

(in millions of yens)

|                               | Mar 2026 | Dec 2025 |
|-------------------------------|----------|----------|
| Quarterly financial positions |          |          |
| Quarterly financial positions |          |          |
| Financial positions           |          |          |
| Total assets                  | 12,809   | 12,902   |
| Net assets                    | 10,572   | 10,772   |
| Capital adequacy ratio (%)    | 82.5     | 83.5     |
| Net assets per share (Yen)    | 2,780.36 | 2,805.78 |
| Note to financial positions   |          |          |
| Owner's equity                | 10,572   | 10,772   |
| Note to financial positions   | -        | -        |

## Business Results-Note to quarterly business results

|                                    | Mar 2026 |
|------------------------------------|----------|
| Quarterly note to business results |          |
| Quarterly note to business results |          |
| Note to financial results          |          |
| Note to financial results          | -        |

## Quarterly Dividends

(in millions of yens)

|                          | Dec 2026 | Mar 2026 | Dec 2025 |
|--------------------------|----------|----------|----------|
| Quarterly dividends      |          |          |          |
| Quarterly dividends      |          |          |          |
| Dividends                |          |          |          |
| Dividend per share (Yen) |          |          |          |
| Dividend per share (Yen) |          |          |          |
| First quarter            |          |          |          |
| Result                   | -        | -        | -        |
| Second quarter           |          |          |          |
| Result                   | -        | -        | 40.00    |
| Forecast                 | 50.00    | -        | -        |
| Upper                    | -        | -        | -        |
| Lower                    | -        | -        | -        |
| Third quarter            |          |          |          |
| Result                   | -        | -        | -        |

|  |        |        |
|--|--------|--------|
| Forecast   | -      |        |
| Upper  | -      |        |
| Lower  | -      |        |
| Year end   |        |        |
| Result   |        | 80.00  |
| Forecast   | 80.00  |        |
| Upper  | -      |        |
| Lower  | -      |        |
| Annual   |        |        |
| Result   |        | 120.00 |
| Forecast   | 130.00 |        |
| Upper  | -      |        |
| Lower  | -      |        |
| Correction of dividend forecast from the most recent dividend forecast |        |        |
| Correction of dividend forecast from the most recent dividend forecast |        |        |
| Annual   | -      |        |
| Note to dividends  |        |        |
| Note to dividends  |        |        |
| Annual   | -      |        |

## Quarterly Forecasts

(in millions of yens)

|                         | Dec 2026                                     | Jun 2026 |
|-------------------------|--|----------|
| Quarterly forecasts     |  |          |
| Quarterly 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  | -      |        |
| Correction of financial forecast from the most recent financial forecast |        |        |
| Correction of financial forecast from the most recent financial forecast |        |        |
| Forecast   | -      |        |

## Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

|  | Mar 2026 |
|--|----------|
| Applying of specific accounting of the consolidated quarterly financial statements |          |
| Applying of specific accounting of the consolidated quarterly financial statements |          |
| Others   |          |
| Applying of specific accounting of the quarterly financial statements              |          |
| Applying of specific accounting of the quarterly financial statements              | -        |
| Note to applying of specific accounting of the quarterly financial statements      |          |
| Note to applying of specific accounting of the quarterly financial statements      | -        |

## Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

|  | Mar 2026 |
|--|----------|
| Changes in accounting policies, accounting estimates and retrospective restatement         |          |
| Changes in accounting policies, accounting estimates and retrospective restatement         |          |
| Others   |          |
| Changes in accounting policies, accounting estimates and 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, accounting estimates and retrospective restatement |          |
| Note to changes in accounting policies, accounting estimates and retrospective restatement | -        |

## Notes, Quarterly-Number of issued and outstanding shares common stock

|  | Mar 2026 | Dec 2025 | Mar 2025 |
|--|----------|----------|----------|
| 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   | 37,440  | 440       |           |
| Average number of shares   | 3,822,068   |           | 3,839,600 |
| Note to number of issued and outstanding shares (common stock)                               |   |           |           |
| Note to number of issued and outstanding shares (common stock)                               | <p>(注) 期末自己株式数には、従業員持株会支援信託ESOP信託口が保有している当社株式(2026年12月期第1四半期 37,000株)を含めております。また、従業員持株会支援信託ESOP信託口が保有している当社株式を期中平均株式数の計算において控除する自己株式を含めております。</p> |           |           |

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