

## Document and entity information

|                                      | Dec 2025   | Mar 2025                      |
|--------------------------------------|------------|-------------------------------|
| 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                          |            | 2025-05-13                    |
| 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                  |
| 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                      | 2025-12-31 |                               |
| Quarterly period                     |            | 1                             |

## Business Results-Quarterly operating results

(in millions of yens)

|                             | Mar 2025 | Mar 2024 |
|-----------------------------|----------|----------|
| Quarterly operating results |          |          |
| Quarterly operating results |          |          |

|                                  |       |        |
|----------------------------------|-------|--------|
| Operating results                |       |        |
| Income statements information    |       |        |
| Net sales                        |       |        |
| Net sales                        | 1,936 | 2,218  |
| % change                         | -12.7 | 8.1    |
| Operating profit                 |       |        |
| Operating profit                 | 441   | 667    |
| % change                         | -33.9 | 7.7    |
| Ordinary profit                  |       |        |
| Ordinary profit                  | 447   | 671    |
| % change                         | -33.3 | 7.7    |
| Profit                           |       |        |
| Profit                           | 349   | 482    |
| % change                         | -27.6 | -6.6   |
| Other operating results          |       |        |
| Basic earnings per share (Yen)   | 91.09 | 125.73 |
| Diluted earnings per share (Yen) | -     | -      |
| Note to operating results        |       |        |
| Note to operating results        | -     | -      |

## Business Results-Quarterly financial positions

(in millions of yens)

|                               | Mar 2025 | Dec 2024 |
|-------------------------------|----------|----------|
| Quarterly financial positions |          |          |
| Quarterly financial positions |          |          |
| Financial positions           |          |          |
| Total assets                  | 11,700   | 11,981   |
| Net assets                    | 9,792    | 9,766    |
| Capital adequacy ratio (%)    | 83.7     | 81.5     |
| Net assets per share (Yen)    | 2,550.47 | 2,543.70 |
| Note to financial positions   |          |          |
| Owner's equity                | 9,792    | 9,766    |
| Note to financial positions   | -        | -        |

## Business Results-Note to quarterly business results

|                                    | Mar 2025 |
|------------------------------------|----------|
| 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 2025 | Mar 2025 | Dec 2024 |
|--------------------------|----------|----------|----------|
| Quarterly dividends      |          |          |          |
| Quarterly dividends      |          |          |          |
| Dividends                |          |          |          |
| Dividend per share (Yen) |          |          |          |
| Dividend per share (Yen) |          |          |          |
| First quarter            |          |          |          |
| Result                   | -        | -        | -        |
| Second quarter           |          |          |          |
| Result                   | -        | -        | 30.00    |
| Forecast                 | 40.00    | -        | -        |
| Upper                    | -        | -        | -        |
| Lower                    | -        | -        | -        |
| Third quarter            |          |          |          |
| Result                   | -        | -        | -        |

|  |        |        |
|--|--------|--------|
| Forecast   | -      |        |
| Upper  | -      |        |
| Lower  | -      |        |
| Year end   |        |        |
| Result   |        | 80.00  |
| Forecast   | 80.00  |        |
| Upper  | -      |        |
| Lower  | -      |        |
| Annual   |        |        |
| Result   |        | 110.00 |
| Forecast   | 120.00 |        |
| 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 2025                                     | Jun 2025 |
|-------------------------|--|----------|
| Quarterly forecasts     |  |          |
| Quarterly forecasts     |  |          |
| Title for forecasts     | 3 . 2025年12月期の業績予想 (2025年1月1日 ~ 2025年12月31日) |          |
| Preamble to forecasts   |  |          |
| Preamble to forecasts   | -  |          |
| Main table of forecasts |  |          |
| Net sales               |  |          |
| Net sales               |  |          |
| Forecast                | 8,900  | 4,100    |
| Upper                   | -  | -        |
| Lower                   | -  | -        |
| % change                |  |          |
| Forecast                | 3.7  | -4.2     |
| Upper                   | -  | -        |
| Lower                   | -  | -        |
| Operating profit        |  |          |
| Operating profit        |  |          |
| Forecast                | 2,400  | 1,070    |
| Upper                   | -  | -        |
| Lower                   | -  | -        |
| % change                |  |          |
| Forecast                | 2.6  | -9.0     |
| Upper                   | -  | -        |
| Lower                   | -  | -        |
| Ordinary profit         |  |          |
| Ordinary profit         |  |          |
| Forecast                | 2,480  | 1,130    |
| Upper                   | -  | -        |
| Lower                   | -  | -        |
| % change                |  |          |
| Forecast                | 1.6  | -10.2    |
| Upper                   | -  | -        |
| Lower                   | -  | -        |
| Profit                  |  |          |
| Profit                  |  |          |
| Forecast                | 1,730  | 810      |

|  |        |        |
|--|--------|--------|
| Upper  | -      | -      |
| Lower  | -      | -      |
| % change   |        |        |
| Forecast   | -5.3   | -15.8  |
| Upper  | -      | -      |
| Lower  | -      | -      |
| Basic earnings per share (Yen)   |        |        |
| Basic earnings per share (Yen)   |        |        |
| Forecast   | 450.57 | 210.96 |
| 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 2025 |
|--|----------|
| 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 2025 |
|--|----------|
| 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 2025 | Dec 2024 | Mar 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   | 417       | 383       |           |
| Average number of shares   | 3,839,600 |           | 3,839,630 |
| 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.**