Document and entity information

	Dec 2026	Sep 2026
Company information		
Company information		
FASF member mark		true
Document name		第３四半期決算短信〔日本基準〕（非連結）
Filing date		2026-11-11
Company name		Starts Publishing Corporation
Securities code		7849
URL		https://starts-pub.jp/
Representative		
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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		true
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		3

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2026	Sep 2025
Quarterly operating results		
Quarterly operating results		

Operating results		
Income statements information		
Net sales		
Net sales	5,968	5,673
% change	5.2	-10.0
Operating profit		
Operating profit	876	1,122
% change	-22.0	-32.4
Ordinary profit		
Ordinary profit	1,028	1,216
% change	-15.4	-30.3
Profit		
Profit	725	919
% change	-21.0	-29.1
Other operating results		
Basic earnings per share (Yen)	190.49	239.40
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2026	Dec 2025
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	12,807	12,902
Net assets	10,871	10,772
Capital adequacy ratio (%)	84.9	83.5
Net assets per share (Yen)	2,855.37	2,805.78
Note to financial positions		
Owner's equity	10,871	10,772
Note to financial positions	-	

Business Results-Note to quarterly business results

	Sep 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	Sep 2026	Dec 2025
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result		50.00	40.00
Third quarter			
Result	-		-
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
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	8,200
Upper	-
Lower	-
% change	
Forecast	0.7
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	1,300
Upper	-
Lower	-
% change	
Forecast	-26.0
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	1,480
Upper	-
Lower	-
% change	
Forecast	-21.1
Upper	-
Lower	-
Profit	
Profit	
Forecast	1,030
Upper	-
Lower	-
% change	
Forecast	-25.2
Upper	-
Lower	-

Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	270.13
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

	Sep 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

	Sep 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

	Sep 2026	Dec 2025	Sep 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	32,540	440	
Average number of shares	3,810,820		3,839,586
Note to number of issued and outstanding shares (common stock)			

Note to number of issued and outstanding shares (common stock)	(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３四半期32,100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に含めております。

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