

Document and entity information

	Dec 2026	Jun 2026
Company information		
Company information		
FASF member mark		true
Document name		第2四半期（中間期）決算短信〔日本基準〕（非連結）
Filing date		2026-08-06
Company name		Starts Publishing Corporation
Securities code		7849
URL		https://starts-pub.jp/
Representative		
Title		代表取締役社長
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Inquiries		
Title		常務取締役管理部長
Name		金子 弘
Tel		03-6202-0311
Other		
Semi-annual statement filing date (as planned)		2026-08-07
Dividend payable date (as planned)		2026-09-18
Supplemental material of results		true
Way of getting		-
Convening briefing of results		true
Target for briefing of results		（アナリスト向け）
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		2

Business Results-Quarterly operating results

(in millions of yens)

	Jun 2026	Jun 2025
Quarterly operating results		
Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	3,876	3,771
% change	2.8	-11.9
Operating profit		
Operating profit	501	749
% change	-33.1	-36.3
Ordinary profit		
Ordinary profit	620	832
% change	-25.4	-33.9
Profit		
Profit	445	655
% change	-32.0	-31.9
Other operating results		
Basic earnings per share (Yen)	116.88	170.75
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Jun 2026	Dec 2025
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	12,966	12,902
Net assets	10,798	10,772
Capital adequacy ratio (%)	83.3	83.5
Net assets per share (Yen)	2,837.24	2,805.78
Note to financial positions		
Owner's equity	10,798	10,772
Note to financial positions	-	

Business Results-Note to quarterly business results

	Jun 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	Jun 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	-
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
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	true

Notes, Semiannual-Applying of specific accounting of the semi-annual financial statements

	Jun 2026
Applying of specific accounting of the semi-annual financial statements	
Applying of specific accounting of the semi-annual financial statements	
Others	
Applying of specific accounting of the semi-annual financial statements	
Applying of specific accounting of the semi-annual financial statements	-
Note to applying of specific accounting of the semi-annual financial statements	
Note to applying of specific accounting of the semi-annual financial statements	-

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

	Jun 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

	Jun 2026	Dec 2025	Jun 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	34,140	440	
Average number of shares	3,812,986		3,839,591
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月期中間期33,700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.