

## Document and entity information

|                                              | Dec 2023   | Jun 2023                                                    |
|----------------------------------------------|------------|-------------------------------------------------------------|
| Company information                          |            |                                                             |
| Company information                          |            |                                                             |
| FASF member mark                             |            | true                                                        |
| Document name                                |            | 第2四半期決算短信<br>〔日本基準〕(非連結)                                    |
| Filing date                                  |            | 2023-08-09                                                  |
| Company name                                 |            | Starts Publishing Corporation                               |
| Stock exchange listings                      |            |                                                             |
| Tokyo                                        |            | true                                                        |
| Tokyo Prime                                  |            | -                                                           |
| Tokyo Standard                               |            | true                                                        |
| Tokyo Growth                                 |            | -                                                           |
| Tokyo 1st section                            |            | -                                                           |
| Tokyo 2nd section                            |            | -                                                           |
| Tokyo Mothers                                |            | -                                                           |
| Tokyo JASDAQ                                 |            | -                                                           |
| 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         |            | -                                                           |
| Securities code                              |            | 78490                                                       |
| URL                                          |            | <a href="https://starts-pub.jp/">https://starts-pub.jp/</a> |
| Business category                            |            |                                                             |
| General Business                             | true       |                                                             |
| Specific Business                            |            | -                                                           |
| Fiscal Year End                              | 2023-12-31 |                                                             |
| Quarterly period                             |            | 2                                                           |
| 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                                        |            |                                                             |
| Quarterly statement filing date (as planned) |            | 2023-08-10                                                  |
| Supplemental material of quarterly results   |            | true                                                        |
| Way of getting                               |            | -                                                           |
| Convening briefing of quarterly results      |            | true                                                        |
| Target for briefing of quarterly results     |            | (アナリスト向け)                                                   |
| Note to fraction processing method           |            | (百万円未満切捨て)                                                  |

## Business Results-Quarterly operating results

(in millions of yens)

|                                  | Jun 2023                                                                                            | Jun 2022 |
|----------------------------------|-----------------------------------------------------------------------------------------------------|----------|
| Quarterly operating results      |                                                                                                     |          |
| Quarterly operating results      |                                                                                                     |          |
| Operating results                |                                                                                                     |          |
| Income statements information    |                                                                                                     |          |
| Net sales                        |                                                                                                     |          |
| Net sales                        | 3,978                                                                                               | 3,047    |
| % change                         | 30.6                                                                                                | 16.0     |
| Operating profit                 |                                                                                                     |          |
| Operating profit                 | 1,082                                                                                               | 606      |
| % change                         | 78.6                                                                                                | 72.5     |
| Ordinary profit                  |                                                                                                     |          |
| Ordinary profit                  | 1,158                                                                                               | 701      |
| % change                         | 65.0                                                                                                | 57.9     |
| Profit                           |                                                                                                     |          |
| Profit                           | 898                                                                                                 | 440      |
| % change                         | 104.0                                                                                               | 62.7     |
| Other operating results          |                                                                                                     |          |
| Basic earnings per share (Yen)   | 233.94                                                                                              | 114.68   |
| Diluted earnings per share (Yen) | -                                                                                                   | -        |
| Note to operating results        |                                                                                                     |          |
| Note to operating results        | <p>当社は、2023年1月1日付で普通株式1株につき2株の割合をもって株式分割を行っております。前事業年度の期首に当該株式分割が行われたと仮定して1株当たり四半期純利益を算定しております。</p> |          |

## Business Results-Quarterly financial positions

(in millions of yens)

|                               | Jun 2023                                                                                         | Dec 2022 |
|-------------------------------|--------------------------------------------------------------------------------------------------|----------|
| Quarterly financial positions |                                                                                                  |          |
| Quarterly financial positions |                                                                                                  |          |
| Financial positions           |                                                                                                  |          |
| Total assets                  | 9,055                                                                                            | 8,554    |
| Net assets                    | 7,255                                                                                            | 6,389    |
| Capital adequacy ratio (%)    | 80.1                                                                                             | 74.7     |
| Net assets per share (Yen)    | 1,889.67                                                                                         | 1,664.17 |
| Note to financial positions   |                                                                                                  |          |
| Owner's equity                | 7,255                                                                                            | 6,389    |
| Note to financial positions   | <p>当社は、2023年1月1日付で普通株式1株につき2株の割合をもって株式分割を行っております。前事業年度の期首に当該株式分割が行われたと仮定して1株当たり純資産を算定しております。</p> |          |

## Business Results-Note to quarterly business results

|                                    | Jun 2023 |
|------------------------------------|----------|
| 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 2023 | Jun 2023 | Dec 2022                                                                               |
|------------------------------------------------------------------------|----------|----------|----------------------------------------------------------------------------------------|
| Quarterly dividends                                                    |          |          |                                                                                        |
| Quarterly dividends                                                    |          |          |                                                                                        |
| Dividends                                                              |          |          |                                                                                        |
| Dividend per share (Yen)                                               |          |          |                                                                                        |
| Dividend per share (Yen)                                               |          |          |                                                                                        |
| First quarter                                                          |          |          |                                                                                        |
| Result                                                                 | -        |          | -                                                                                      |
| Second quarter                                                         |          |          |                                                                                        |
| Result                                                                 | 0.00     |          | 0.00                                                                                   |
| Third quarter                                                          |          |          |                                                                                        |
| Result                                                                 |          |          | -                                                                                      |
| Forecast                                                               | -        |          |                                                                                        |
| Upper                                                                  | -        |          |                                                                                        |
| Lower                                                                  | -        |          |                                                                                        |
| Year end                                                               |          |          |                                                                                        |
| Result                                                                 |          |          | 60.00                                                                                  |
| Forecast                                                               | 32.50    |          |                                                                                        |
| Upper                                                                  | -        |          |                                                                                        |
| Lower                                                                  | -        |          |                                                                                        |
| Annual                                                                 |          |          |                                                                                        |
| Result                                                                 |          |          | 60.00                                                                                  |
| Forecast                                                               | 32.50    |          |                                                                                        |
| 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                                                                 |          |          |                                                                                        |
|                                                                        |          |          | 当社は2023年1月1日付で普通株式1株につき2株の割合をもって株式分割を行っております。2022年12月期については、当該株式分割前の実際の配当金の額を記載しております。 |

## Quarterly Forecasts

(in millions of yens)

|                         | Dec 2023                                 |
|-------------------------|------------------------------------------|
| Quarterly forecasts     |                                          |
| Quarterly forecasts     |                                          |
| Title for forecasts     | 3. 2023年12月期の業績予想（2023年1月1日～2023年12月31日） |
| Preamble to forecasts   |                                          |
| Preamble to forecasts   | -                                        |
| Main table of forecasts |                                          |
| Net sales               |                                          |
| Net sales               |                                          |
| Forecast                | 8,000                                    |
| Upper                   | -                                        |
| Lower                   | -                                        |
| % change                |                                          |
| Forecast                | 13.9                                     |

|                                                                          |        |
|--------------------------------------------------------------------------|--------|
| Upper                                                                    | -      |
| Lower                                                                    | -      |
| Operating profit                                                         |        |
| Operating profit                                                         |        |
| Forecast                                                                 | 2,000  |
| Upper                                                                    | -      |
| Lower                                                                    | -      |
| % change                                                                 |        |
| Forecast                                                                 | 26.1   |
| Upper                                                                    | -      |
| Lower                                                                    | -      |
| Ordinary profit                                                          |        |
| Ordinary profit                                                          |        |
| Forecast                                                                 | 2,100  |
| Upper                                                                    | -      |
| Lower                                                                    | -      |
| % change                                                                 |        |
| Forecast                                                                 | 23.6   |
| Upper                                                                    | -      |
| Lower                                                                    | -      |
| Profit                                                                   |        |
| Profit                                                                   |        |
| Forecast                                                                 | 1,550  |
| Upper                                                                    | -      |
| Lower                                                                    | -      |
| % change                                                                 |        |
| Forecast                                                                 | 32.8   |
| Upper                                                                    | -      |
| Lower                                                                    | -      |
| Basic earnings per share (Yen)                                           |        |
| Basic earnings per share (Yen)                                           |        |
| Forecast                                                                 | 403.68 |
| 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

|                                                                                    |  | Jun 2023 |   |
|------------------------------------------------------------------------------------|--|----------|---|
| 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

|                                                                                    |  | Jun 2023 |
|------------------------------------------------------------------------------------|--|----------|
| 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                   | true |
| 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 2023                                                                                        | Dec 2022  | Jun 2022  |
|----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------|-----------|
| 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                                           | 336                                                                                             | 294       |           |
| Average number of shares                                                                     | 3,839,683                                                                                       |           | 3,839,706 |
| Note to number of issued and outstanding shares (common stock)                               |                                                                                                 |           |           |
| Note to number of issued and outstanding shares (common stock)                               | (注) 当社は2023年1月1日付で普通株式1株につき2株の割合で株式分割を行っております。前事業年度の期首に当該株式分割が行われたと仮定して「発行済株式数(普通株式)」を算定しております。 |           |           |

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