Document and entity information

	Dec 2013
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（非連結）
Filing date	2014-02-13
Company name	Starts Publishing Corporation
Stock exchange listings	
Tokyo	true
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo JASDAQ	true
Tokyo PRO Market	-
Tokyo Others	-
Nagoya	-
Nagoya 1st section	-
Nagoya 2nd section	-
Nagoya Centrex	-
Nagoya Others	-
Sapporo	-
Sapporo	-
Sapporo Ambitious	-
Sapporo Others	-
Fukuoka	-
Fukuoka	-
Fukuoka Q-Board	-
Fukuoka Others	-
Green Sheet	-
Japan Securities Dealers Association	-
Securities code	78490
URL	http://starts-pub.jp/
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2013-12-31
Representative	
Title	代表取締役社長
Name	菊地修一
Inquiries	
Title	執行役員管理部長
Name	松田　茂之
Tel	03-6202-0311
Other	
Date of general shareholders' meeting (as planned)	2014-03-28
Dividend payable date (as planned)	2014-03-31
Annual securities report filing date (as planned)	2014-03-28
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	（アナリスト向け）
Note to fraction processing method	（百万円未満切捨て）

Business Results-Operating results

(in millions of yens)

	Dec 2013	Dec 2012
Operating results		
Operating results		
Operating results		
Income statements information		

Net sales		
Net sales	4,370	4,277
% change	2.2	15.4
Operating income		
Operating income	469	412
% change	13.8	4.4
Ordinary income		
Ordinary income	497	427
% change	16.5	3.8
Net income		
Net income	280	261
% change	7.2	-1.7
Other operating results		
Net income per share (Yen)	145.87	136.04
Diluted net income per share (Yen)	-	-
Net income to shareholders' equity ratio (%)	9.7	9.8
Ordinary income to total assets ratio (%)	14.1	12.8
Operating income to net sales ratio (%)	10.7	9.6
Note to operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	当社は、平成25年11月6日開催の当社取締役会の決議に基づき、平成26年1月1日付で普通株式1株につき100株の株式分割を行っております。そのため、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株当たり当期純利益金額を算定しております。	

Business Results-Financial positions

(in millions of yens)

	Dec 2013	Dec 2012
Financial positions		
Financial positions		
Financial positions		
Total assets	3,696	3,356
Net assets	3,002	2,772
Capital adequacy ratio (%)	81.2	82.6
Net assets per share (Yen)	1,563.94	1,444.01
Note to financial positions		
Owner's equity	3,002	2,772
Note to financial positions	当社は、平成25年11月6日開催の当社取締役会の決議に基づき、平成26年1月1日付で普通株式1株につき100株の株式分割を行っております。そのため、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株当たり純資産額を算定しております。	

Business Results-Cash flows

(in millions of yens)

	Dec 2013	Dec 2012
Cash flows		
Cash flows		
Cash flows		
Cash flows from operating activities	469	127
Cash flows from investing activities	-915	-161
Cash flows from financing activities	-57	-57
Cash and equivalents, end of period	932	1,436
Note to cash flows		

Note to cash flows	-

Business Results-Note to business results

	Dec 2013
Note to business results	
Note to business results	
Note to financial results	
Note to financial results	-

Dividends

(in millions of yens)

	Dec 2014	Dec 2013	Dec 2012
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		0.00	0.00
Forecast	0.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		3,000.00	3,000.00
Forecast	30.00		
Upper	-		
Lower	-		
Annual			
Result		3,000.00	3,000.00
Forecast	30.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		57	57
Payout ratio			
Payout ratio (%)			
Annual			
Result		20.6	22.1
Forecast	17.7		
Ratio of total amount of dividends to net assets			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.0	2.2
Note to dividends			
Note to dividends			
Annual		当社は、平成25年11月6日開催の当社取締役会の決議に基づき、平成26年1月1日付で普通株式1株につき100株の株式分割を行っております。なお、当該株式分割の効力発生日は平成26年1	

月1日としておりますので、平成25年12月期の配当金につきましては、株式分割前の株式数を基準に配当を実施する予定であります。

Forecasts

(in millions of yens)

	Dec 2014	Jun 2014
Forecasts		
Forecasts		
Title for forecasts	3. 平成26年12月期の業績予想（平成26年１月１日～平成26年12月31日）	
Preamble to forecasts		
Preamble to forecasts	-	
Main table of forecasts		
Net sales		
Net sales		
Forecast	4,500	1,900
Upper	-	-
Lower	-	-
% change		
Forecast	3.0	-11.8
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	500	190
Upper	-	-
Lower	-	-
% change		
Forecast	6.6	-28.6
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	515	200
Upper	-	-
Lower	-	-
% change		
Forecast	3.6	-29.6
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	320	120
Upper	-	-
Lower	-	-
% change		
Forecast	14.3	-31.8
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	166.67	62.50
Upper	-	-
Lower	-	-
Note to forecasts		
Note to forecasts	-	

Notes-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2013
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies and accounting estimates, retrospective restatement	
Others	
Changes in accounting policies and accounting estimates, 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	true
Retrospective restatement	-
Note to changes in accounting policies and accounting estimates, retrospective restatement	
Note to changes in accounting policies and accounting estimates, retrospective restatement	注）当事業年度より減価償却方法の変更を行っており、「会計方針の変更を会計上の見積りの変更と区別することが困難な場合」に該当しております。詳細は、添付資料16ページ「重要な会計方針」3．固定資産の減価償却の方法をご覧下さい。

Notes-Number of issued and outstanding shares common stock

	Dec 2013	Dec 2012
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)	1,920,000	1,920,000
Number of treasury stock at the end of fiscal year	-	-
Average number of shares	1,920,000	1,920,000
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	当社は、平成25年11月6日開催の当社取締役会の決議に基づき、平成26年1月1日付で普通株式1株につき100株の株式分割を行っております。そのため、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期末発行済株式数、期末自己株式数及び期中平均株式数を算出しております。	

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