Document and entity information

	Dec 2014	Sep 2014
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		2014-11-11
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	2014-12-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		菊地　修一
Inquiries		
Title		取締役管理部長
Name		松田　茂之
Tel		03-6202-0311
Other		
Quarterly statement filing date (as planned)		2014-11-12
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		（百万円未満切捨て）

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2014	Sep 2013
Quarterly operating results		
Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	2,945	3,176

% change	-7.3	4.0
Operating income		
Operating income	144	407
% change	-64.6	54.2
Ordinary income		
Ordinary income	167	431
% change	-61.2	55.9
Net income		
Net income	106	254
% change	-58.2	35.9
Other operating results		
Net income per share (Yen)	55.41	132.50
Diluted net income per share (Yen)	-	-
Note to operating results		
Note to operating results	（注）当社は、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。前会計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。	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2014	Dec 2013
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	4,008	3,696
Net assets	3,257	3,002
Capital adequacy ratio (%)	81.3	81.2
Net assets per share (Yen)	1,696.71	1,563.94
Note to financial positions		
Owner's equity	3,257	3,002
Note to financial positions	（注）当社は、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。前会計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。	

Business Results-Note to quarterly business results

	Sep 2014
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 2014	Sep 2014	Dec 2013
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	-	-
Year end		
Result		3,000.00
Forecast	30.00	
Upper	-	
Lower	-	
Annual		
Result		3,000.00
Forecast	30.00	
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	当社は、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。平成25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 2014
Quarterly forecasts	
Quarterly 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	4,000
Upper	-
Lower	-
% change	
Forecast	-8.5
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	260
Upper	-
Lower	-
% change	
Forecast	-44.6
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	290
Upper	-
Lower	-
% change	
Forecast	-41.7
Upper	-
Lower	-
Net income	
Net income	
Forecast	180

Upper	-
Lower	-
% change	
Forecast	-35.7
Upper	-
Lower	-
Net income per share (Yen)	
Net income per share (Yen)	
Forecast	93.75
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 2014
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 2014
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 2014	Dec 2013	Sep 2013
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	78	-	
Average number of shares	1,919,948		1,920,000
Note to number of issued and outstanding shares (common stock)			

Note to number of issued and outstanding shares (common stock)	(注)当社は、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。前会計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.