Document and entity information

	Dec 2015
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（非連結）
Filing date	2016-02-12
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	2015-12-31
Representative	
Title	代表取締役社長
Name	菊地　修一
Inquiries	
Title	取締役管理部長
Name	金子　弘
Tel	03-6202-0311
Other	
Date of general shareholders' meeting (as planned)	2016-03-25
Dividend payable date (as planned)	2016-03-28
Annual securities report filing date (as planned)	2016-03-28
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 2015	Dec 2014

Operating results		
Operating results		
Operating results		
Income statements information		
Net sales		
Net sales	4,090	4,163
% change	-1.8	-4.7
Operating income		
Operating income	216	269
% change	-19.6	-42.7
Ordinary income		
Ordinary income	269	301
% change	-10.4	-39.5
Net income		
Net income	160	183
% change	-12.8	-34.5
Other operating results		
Net income per share (Yen)	83.34	95.54
Diluted net income per share (Yen)	-	-
Net income to shareholders' equity ratio (%)	4.6	5.8
Ordinary income to total assets ratio (%)	6.4	7.8
Operating income to net sales ratio (%)	5.3	6.5
Note to operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	Dec 2015	Dec 2014
Financial positions		
Financial positions		
Financial positions		
Total assets	4,386	4,042
Net assets	3,566	3,333
Capital adequacy ratio (%)	81.3	82.4
Net assets per share (Yen)	1,857.40	1,736.13
Note to financial positions		
Owner's equity	3,566	3,333
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	Dec 2015	Dec 2014
Cash flows		
Cash flows		
Cash flows		
Cash flows from operating activities	517	217
Cash flows from investing activities	-165	-149
Cash flows from financing activities	-57	-57
Cash and equivalents, end of period	1,237	942
Note to cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Dec 2015
Note to business results	
Note to business results	
Note to financial results	

Note to financial results	-

Dividends

(in millions of yens)

	Dec 2016	Dec 2015	Dec 2014
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		30.00	30.00
Forecast	30.00		
Upper	-		
Lower	-		
Annual			
Result		30.00	30.00
Forecast	30.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		57	57
Payout ratio			
Payout ratio (%)			
Annual			
Result		36.0	31.4
Forecast	52.4		
Ratio of total amount of dividends to net assets			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.7	1.8
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	Dec 2016	Jun 2016
Forecasts		
Forecasts		
Title for forecasts	3. 平成28年12月期の業績予想（平成28年 1月 1日～平成28年12月31日）	

Preamble to forecasts			
Preamble to forecasts	-		
Main table of forecasts			
Net sales			
Net sales			
Forecast		3,700	1,750
Upper	-		-
Lower	-		-
% change			
Forecast		-9.5	-8.5
Upper	-		-
Lower	-		-
Operating income			
Operating income			
Forecast		150	30
Upper	-		-
Lower	-		-
% change			
Forecast		-30.7	-60.5
Upper	-		-
Lower	-		-
Ordinary income			
Ordinary income			
Forecast		200	70
Upper	-		-
Lower	-		-
% change			
Forecast		-25.9	-39.7
Upper	-		-
Lower	-		-
Net income			
Net income			
Forecast		110	30
Upper	-		-
Lower	-		-
% change			
Forecast		-31.3	-56.9
Upper	-		-
Lower	-		-
Net income per share (Yen)			
Net income per share (Yen)			
Forecast		57.29	15.63
Upper	-		-
Lower	-		-
Note to forecasts			
Note to forecasts	-		

Notes-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2015
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	-
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）詳細は、添付資料P. 18「5. 財務諸表（5）財務諸表に関する注記事項（会計方針の変更）」をご覧ください。

Notes-Number of issued and outstanding shares common stock

	Dec 2015	Dec 2014
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	78
Average number of shares	1,919,922	1,919,942
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

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