Document and entity information

	Dec 2016	Sep 2016
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		2016-11-11
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	2016-12-31	
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		金子　弘
Tel		03-6202-0311
Other		
Quarterly statement filing date (as planned)		2016-11-14
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 2016	Sep 2015
Quarterly operating results		

Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	2,840	2,877
% change	-1.3	-2.3
Operating income		
Operating income	181	128
% change	41.2	-11.1
Ordinary income		
Ordinary income	228	172
% change	32.2	3.0
Profit		
Profit	143	95
% change	50.1	-10.0
Other operating results		
Basic earnings per share (Yen)	74.90	49.89
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2016	Dec 2015
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	4,362	4,386
Net assets	3,586	3,566
Capital adequacy ratio (%)	82.2	81.3
Net assets per share (Yen)	1,868.24	1,857.40
Note to financial positions		
Owner's equity	3,586	3,566
Note to financial positions	-	

Business Results-Note to quarterly business results

	Sep 2016
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 2016	Sep 2016	Dec 2015
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			30.00

Forecast	30.00	
Upper	-	
Lower	-	
Annual		
Result		30.00
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	-	

Quarterly Forecasts

(in millions of yens)

	Dec 2016
Quarterly forecasts	
Quarterly 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	3,870
Upper	-
Lower	-
% change	
Forecast	-5.4
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	270
Upper	-
Lower	-
% change	
Forecast	24.7
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	310
Upper	-
Lower	-
% change	
Forecast	14.9
Upper	-
Lower	-
Profit	
Profit	
Forecast	180
Upper	-
Lower	-
% change	
Forecast	12.5
Upper	-
Lower	-

Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	93.75
Upper	-
Lower	-
Note to forecasts	
Note to forecasts	業績予想の修正については、本日（平成28年11月11日）公表いたしました「業績予想の修正に関するお知らせ」をご覧ください。
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	true

Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Sep 2016
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 2016
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	(注）詳細は、添付資料3ページ「（2）会計方針の変更・会計上の見積りの変更・修正再表示」をご覧ください。

Notes, Quarterly-Number of issued and outstanding shares common stock

	Sep 2016	Dec 2015	Sep 2015
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		1,919,922
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.