Document and entity information

	Dec 2017	Sep 2017
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		2017-11-13
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	2017-12-31	
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)		2017-11-14
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 2017	Sep 2016
Quarterly operating results		
Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	3,108	2,840
% change	9.4	-1.3
Operating income		
Operating income	200	181
% change	10.9	41.2
Ordinary income		
Ordinary income	268	228
% change	17.8	32.2
Profit		
Profit	171	143
% change	19.4	50.1
Other operating results		
Basic earnings per share (Yen)	89.44	74.90
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2017	Dec 2016
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	4,911	4,530
Net assets	3,955	3,692
Capital adequacy ratio (%)	80.5	81.5
Net assets per share (Yen)	2,060.36	1,923.36
Note to financial positions		
Owner's equity	3,955	3,692
Note to financial positions	-	

Business Results-Note to quarterly business results

	Sep 2017
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 2017	Sep 2017	Dec 2016
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 2017
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 平成29年12月期の業績予想（平成29年1月 1日～平成29年12月31日）
Preamble to forecasts	
Preamble to forecasts	-
Main table of forecasts	
Net sales	
Net sales	
Forecast	4,350
Upper	-
Lower	-
% change	
Forecast	8.5
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	350
Upper	-
Lower	-
% change	
Forecast	1.1
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	400
Upper	-
Lower	-
% change	
Forecast	-0.2
Upper	-
Lower	-
Profit	
Profit	
Forecast	210
Upper	-
Lower	-

% change	
Forecast	-7.2
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	109.38
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 2017
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 2017
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 2017	Dec 2016	Sep 2016
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.