Document and entity information

	Dec 2019
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（非連結）
Filing date	2020-02-13
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	2019-12-31
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)	2020-03-25
Dividend payable date (as planned)	2020-03-26
Annual securities report filing date (as planned)	2020-03-26
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 2019	Dec 2018
Operating results		
Operating results		
Operating results		
Income statements information		
Net sales		
Net sales	4,902	4,708
% change	4.1	8.2
Operating profit		
Operating profit	575	504
% change	13.9	42.1
Ordinary profit		
Ordinary profit	680	588
% change	15.6	34.9
Profit		
Profit	415	377
% change	10.0	38.9
Other operating results		
Basic earnings per share (Yen)	216.17	196.46
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	9.2	9.0
Ordinary profit to total assets ratio (%)	12.3	11.5
Operating profit to net sales ratio (%)	11.7	10.7
Note to operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	Dec 2019	Dec 2018
Financial positions		
Financial positions		
Financial positions		
Total assets	5,686	5,329
Net assets	4,708	4,290
Capital adequacy ratio (%)	82.8	80.5
Net assets per share (Yen)	2,452.48	2,234.65
Note to financial positions		
Owner's equity	4,708	4,290
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	Dec 2019	Dec 2018
Cash flows		
Cash flows		
Cash flows		
Cash flows from operating activities	501	533
Cash flows from investing activities	-383	-76
Cash flows from financing activities	-67	-57
Cash and equivalents, end of period	1,304	1,253
Note to cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Dec 2019

Note to business results	
Note to business results	
Note to financial results	
Note to financial results	-

Dividends

(in millions of yens)

	Dec 2020	Dec 2019	Dec 2018
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		35.00	35.00
Forecast	35.00		
Upper	-		
Lower	-		
Annual			
Result		35.00	35.00
Forecast	35.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		67	67
Payout ratio			
Payout ratio (%)			
Annual			
Result		16.2	17.8
Forecast	16.8		
Ratio of total amount of dividends to net assets			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.5	1.6
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	Dec 2020	Jun 2020
Forecasts		
Forecasts		

Title for forecasts	3. 2020年12月期の業績予想（2020年 1月1日～2020年12月31日）	
Preamble to forecasts		
Preamble to forecasts	-	
Main table of forecasts		
Net sales		
Net sales		
Forecast	5,150	2,400
Upper	-	-
Lower	-	-
% change		
Forecast	5.1	4.7
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	550	250
Upper	-	-
Lower	-	-
% change		
Forecast	-4.4	18.6
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	650	330
Upper	-	-
Lower	-	-
% change		
Forecast	-4.4	12.0
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	400	200
Upper	-	-
Lower	-	-
% change		
Forecast	-3.6	-1.9
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	208.35	104.17
Upper	-	-
Lower	-	-
Note to forecasts		
Note to forecasts	-	

Notes-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2019
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	-

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	-

Notes-Number of issued and outstanding shares common stock

	Dec 2019	Dec 2018
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	147	147
Average number of shares	1,919,853	1,919,899
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.