Document and entity information

	Dec 2020	Sep 2020
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		2020-11-12
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		https://starts-pub.jp/
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2020-12-31	
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)		2020-11-13
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 2020	Sep 2019
Quarterly operating results		
Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	2,911	3,542
% change	-17.8	6.7
Operating profit		
Operating profit	-146	362
% change	-	7.2
Ordinary profit		
Ordinary profit	-63	454
% change	-	11.1
Profit		
Profit	-79	306
% change	-	18.3
Other operating results		
Basic earnings per share (Yen)	-41.53	159.85
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2020	Dec 2019
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	5,297	5,686
Net assets	4,484	4,708
Capital adequacy ratio (%)	84.6	82.8
Net assets per share (Yen)	2,335.71	2,452.48
Note to financial positions		
Owner's equity	4,484	4,708
Note to financial positions	-	

Business Results-Note to quarterly business results

	Sep 2020
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 2020	Sep 2020	Dec 2019
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		35.00
Forecast	-	
Upper	-	
Lower	-	
Annual		
Result		35.00
Forecast	-	
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 2020
Quarterly forecasts	
Quarterly 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	4,300
Upper	-
Lower	-
% change	
Forecast	-12.3
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	10
Upper	-
Lower	-
% change	
Forecast	-98.3
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	90
Upper	-
Lower	-
% change	
Forecast	-86.8
Upper	-
Lower	-
Profit	
Profit	
Forecast	45
Upper	-
Lower	-

% change	
Forecast	-89.2
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	23.44
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	true

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

	Sep 2020
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 2020
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 2020	Dec 2019	Sep 2019
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		1,919,853
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.