Document and entity information

	Dec 2021	Mar 2021
Company information		
Company information		
FASF member mark		true
Document name		第1四半期決算短信〔日本基準〕（非連結）
Filing date		2021-05-11
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		https://starts-pub.jp/
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2021-12-31	
Quarterly period		1
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)		2021-05-12
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)

	Mar 2021	Mar 2020
Quarterly operating results		
Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	1,337	1,134
% change	17.9	2.0
Operating profit		
Operating profit	176	64
% change	175.7	-52.0
Ordinary profit		
Ordinary profit	184	70
% change	162.5	-49.1
Profit		
Profit	80	26
% change	201.4	-63.5
Other operating results		
Basic earnings per share (Yen)	42.15	13.98
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Mar 2021	Dec 2020
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	6,013	5,755
Net assets	4,855	4,832
Capital adequacy ratio (%)	80.7	84.0
Net assets per share (Yen)	2,529.15	2,517.05
Note to financial positions		
Owner's equity	4,855	4,832
Note to financial positions	-	

Business Results-Note to quarterly business results

	Mar 2021
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 2021	Mar 2021	Dec 2020
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result			0.00
Forecast	-		

Upper	-		
Lower	-		
Third quarter			
Result			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			35.00
Forecast		35.00	
Upper	-		
Lower	-		
Annual			
Result			35.00
Forecast		35.00	
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 2021	Jun 2021
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3. 2021年12月期の業績予想（2021年 1月1日～2021年12月31日）	
Preamble to forecasts		
Preamble to forecasts	-	
Main table of forecasts		
Net sales		
Net sales		
Forecast	5,000	2,400
Upper	-	-
Lower	-	-
% change		
Forecast	12.7	30.1
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	550	100
Upper	-	-
Lower	-	-
% change		
Forecast	224.8	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	640	180
Upper	-	-
Lower	-	-
% change		
Forecast	144.1	-
Upper	-	-

Lower	-	-
Profit		
Profit		
Forecast	390	110
Upper	-	-
Lower	-	-
% change		
Forecast	124.9	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	203.14	57.30
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

	Mar 2021
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

	Mar 2021
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

	Mar 2021	Dec 2020	Mar 2020

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.