Document and entity information

	Dec 2024	Sep 2024
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		2024-11-11
Company name		Starts Publishing Corporation
Securities code		7849
URL		https://starts-pub.jp/
Representative		
Title		代表取締役社長
Name		菊地 修一
Inquiries		
Title		常務取締役管理部長
Name		金子 弘
Tel		03-6202-0311
Supplemental material of results		-
Way of getting		-
Convening briefing of results		-
Target for briefing of results		-
Note to fraction processing method		（百万円未満切捨て）
Stock exchange listings		
Tokyo		true
Tokyo Prime		-
Tokyo Standard		true
Tokyo Growth		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		-
Japan Securities Dealers Association		-
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2024-12-31	
Quarterly period		3

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2024	Sep 2023
Quarterly operating results		
Quarterly operating results		

Operating results		
Income statements information		
Net sales		
Net sales	6,301	6,053
% change	4.1	23.5
Operating profit		
Operating profit	1,659	1,686
% change	-1.6	54.4
Ordinary profit		
Ordinary profit	1,746	1,765
% change	-1.1	48.2
Profit		
Profit	1,296	1,316
% change	-1.5	78.9
Other operating results		
Basic earnings per share (Yen)	337.75	342.98
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2024	Dec 2023
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	11,075	10,587
Net assets	9,172	8,170
Capital adequacy ratio (%)	82.8	77.2
Net assets per share (Yen)	2,388.95	2,127.97
Note to financial positions		
Owner's equity	9,172	8,170
Note to financial positions	-	

Business Results-Note to quarterly business results

	Sep 2024
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 2024	Sep 2024	Dec 2023
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result		30.00	-
Third quarter			
Result	-		-
Year end			
Result			60.00
Forecast		30.00	

Upper	-	
Lower	-	
Annual		
Result		60.00
Forecast	60.00	
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 2024
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	３．2024年12月期の業績予想（2024年１月１日～2024年12月31日）
Preamble to forecasts	
Preamble to forecasts	-
Main table of forecasts	
Net sales	
Net sales	
Forecast	8,500
Upper	-
Lower	-
% change	
Forecast	1.9
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	2,400
Upper	-
Lower	-
% change	
Forecast	5.6
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	2,500
Upper	-
Lower	-
% change	
Forecast	5.6
Upper	-
Lower	-
Profit	
Profit	
Forecast	1,820
Upper	-
Lower	-
% change	
Forecast	2.4
Upper	-
Lower	-

Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	474.00
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 2024
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 2024
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 2024	Dec 2023	Sep 2023
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)	3,840,000	3,840,000	
Number of treasury stock at the end of fiscal year	383	336	
Average number of shares	3,839,621		3,839,676
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.