Document and entity information

	Dec 2024
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（非連結）
Filing date	2025-02-13
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
Other	
Date of general shareholders' meeting (as planned)	2025-03-25
Dividend payable date (as planned)	2025-03-26
Annual securities report filing date (as planned)	2025-03-26
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）
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

Business Results-Operating results

(in millions of yens)

	Dec 2024	Dec 2023

Operating results		
Operating results		
Operating results		
Income statements information		
Net sales		
Net sales	8,581	8,341
% change	2.9	18.8
Operating profit		
Operating profit	2,338	2,273
% change	2.9	43.3
Ordinary profit		
Ordinary profit	2,441	2,367
% change	3.1	39.3
Profit		
Profit	1,826	1,777
% change	2.7	52.3
Other operating results		
Basic earnings per share (Yen)	475.72	463.05
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	20.4	24.4
Ordinary profit to total assets ratio (%)	21.6	24.7
Operating profit to net sales ratio (%)	27.2	27.3
Note to operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	Dec 2024	Dec 2023
Financial positions		
Financial positions		
Financial positions		
Total assets	11,981	10,587
Net assets	9,766	8,170
Capital adequacy ratio (%)	81.5	77.2
Net assets per share (Yen)	2,543.70	2,127.97
Note to financial positions		
Owner's equity	9,766	8,170
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	Dec 2024	Dec 2023
Cash flows		
Cash flows		
Cash flows		
Cash flows from operating activities	1,686	1,698
Cash flows from investing activities	33	-92
Cash flows from financing activities	-344	-115
Cash and equivalents, end of period	6,219	4,844
Note to cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Dec 2024
Note to business results	
Note to business results	

Note to financial results	
Note to financial results	-

Dividends

(in millions of yens)

	Dec 2025	Dec 2024	Dec 2023
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		30.00	0.00
Forecast	40.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		80.00	60.00
Forecast	80.00		
Upper	-		
Lower	-		
Annual			
Result		110.00	60.00
Forecast	120.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		422	230
Payout ratio			
Payout ratio (%)			
Annual			
Result		23.1	13.0
Forecast	26.6		
Ratio of total amount of dividends to net assets			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		4.7	3.2
Note to dividends			
Note to dividends			
Annual		（注）2024年12月期における１株当たり期末配当金については、30円00銭から80円00銭に変更しております。詳細については、本日（2025年２月13日）公表いたしました「配当方針の変更及び剰余金の配当(増配)に関するお知らせ」をご覧ください。	

Forecasts

(in millions of yens)

	Dec 2025	Jun 2025
Forecasts		
Forecasts		
Title for forecasts	３．2025年12月期の業績予想（2025年１月１日～2025年12月31日）	
Preamble to forecasts		
Preamble to forecasts	-	
Main table of forecasts		
Net sales		
Net sales		
Forecast	8,900	4,100
Upper	-	-
Lower	-	-
% change		
Forecast	3.7	-4.2
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	2,400	1,070
Upper	-	-
Lower	-	-
% change		
Forecast	2.6	-9.0
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	2,480	1,130
Upper	-	-
Lower	-	-
% change		
Forecast	1.6	-10.2
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	1,730	810
Upper	-	-
Lower	-	-
% change		
Forecast	-5.3	-15.8
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	450.57	210.96
Upper	-	-
Lower	-	-
Note to forecasts		
Note to forecasts	-	

Notes-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2024

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 2024	Dec 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	3,839,620	3,839,673
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.