

Document and entity information

Dec 2016

Company information		
Company information		
FASF member mark		true
Document name		決算短信[日本基準] (非連結)
Filing date		2017-02-13
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		2016-12-31
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)		2017-03-24
Dividend payable date (as planned)		2017-03-27
Annual securities report filing date (as planned)		2017-03-27
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 2016

Dec 2015

Operating results		
Operating results		
Operating results		
Income statements information		
Net sales		
Net sales	4,011	4,090
% change	-1.9	-1.8
Operating income		
Operating income	346	216
% change	59.9	-19.6
Ordinary income		
Ordinary income	400	269
% change	48.5	-10.4
Profit		
Profit	226	160
% change	41.4	-12.8
Other operating results		
Basic earnings per share (Yen)	117.81	83.34
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	6.2	4.6
Ordinary income to total assets ratio (%)	9.0	6.4
Operating income to net sales ratio (%)	8.6	5.3
Note to operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	Dec 2016	Dec 2015
Financial positions		
Financial positions		
Financial positions		
Total assets	4,530	4,386
Net assets	3,692	3,566
Capital adequacy ratio (%)	81.5	81.3
Net assets per share (Yen)	1,923.36	1,857.40
Note to financial positions		
Owner's equity	3,692	3,566
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	Dec 2016	Dec 2015
Cash flows		
Cash flows		
Cash flows		
Cash flows from operating activities	300	517
Cash flows from investing activities	-190	-165
Cash flows from financing activities	-58	-57
Cash and equivalents, end of period	1,289	1,237
Note to cash flows		
Note to cash flows	-	-

Business Results-Note to business results

Dec 2016

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

Dividends

(in millions of yens)

	Dec 2017	Dec 2016	Dec 2015
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		30.00	30.00
Forecast	30.00		
Upper	-		
Lower	-		
Annual			
Result		30.00	30.00
Forecast	30.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		57	57
Payout ratio			
Payout ratio (%)			
Annual			
Result		25.5	36.0
Forecast	27.4		
Ratio of total amount of dividends to net assets			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.6	1.7
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	Dec 2017	Jun 2017
Forecasts		
Forecasts		
Title for forecasts	3. 平成29年12月期の業績予想(平成29年1月1日～平成29年12月31日)	

Preamble to forecasts			
Preamble to forecasts		-	
Main table of forecasts			
Net sales			
Net sales			
Forecast		4,350	2,000
Upper		-	-
Lower		-	-
% change			
Forecast		8.5	7.1
Upper		-	-
Lower		-	-
Operating income			
Operating income			
Forecast		350	150
Upper		-	-
Lower		-	-
% change			
Forecast		1.1	93.3
Upper		-	-
Lower		-	-
Ordinary income			
Ordinary income			
Forecast		400	190
Upper		-	-
Lower		-	-
% change			
Forecast		-0.2	56.0
Upper		-	-
Lower		-	-
Profit			
Profit			
Forecast		210	100
Upper		-	-
Lower		-	-
% change			
Forecast		-7.2	29.1
Upper		-	-
Lower		-	-
Basic earnings per share (Yen)			
Basic earnings per share (Yen)			
Forecast		109.38	52.09
Upper		-	-
Lower		-	-
Note to forecasts			
Note to forecasts		-	

Notes-Changes in accounting policies and accounting estimates retrospective restatement

Dec 2016

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	true
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

詳細は、添付資料P.
18「5. 財務諸表(5)
財務諸表に関する注
記事項(会計方針の変
更)」をご覧ください。

Notes-Number of issued and outstanding shares common stock

	Dec 2016	Dec 2015
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	78	78
Average number of shares	1,919,922	1,919,922
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.