

Document and entity information

		Dec 2020
Company information		
Company information		
FASF member mark		true
Document name		決算短信〔日本基準〕（非連結）
Filing date		2021-02-10
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
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)		2021-03-25
Dividend payable date (as planned)		2021-03-26
Annual securities report filing date (as planned)		2021-03-26
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）

Business Results-Operating results

(in millions of yens)

	Dec 2020	Dec 2019
Operating results		
Operating results		
Operating results		
Income statements information		
Net sales		
Net sales	4,434	4,902
% change	-9.5	4.1
Operating profit		
Operating profit	169	575
% change	-70.6	13.9
Ordinary profit		
Ordinary profit	262	680
% change	-61.4	15.6
Profit		
Profit	173	415
% change	-58.2	10.0
Other operating results		
Basic earnings per share (Yen)	90.34	216.17
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	3.6	9.2
Ordinary profit to total assets ratio (%)	4.6	12.3
Operating profit to net sales ratio (%)	3.8	11.7
Note to operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	Dec 2020	Dec 2019
Financial positions		
Financial positions		
Financial positions		
Total assets	5,755	5,686
Net assets	4,832	4,708
Capital adequacy ratio (%)	84.0	82.8
Net assets per share (Yen)	2,517.05	2,452.48
Note to financial positions		
Owner's equity	4,832	4,708
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	Dec 2020	Dec 2019
Cash flows		
Cash flows		
Cash flows		
Cash flows from operating activities	61	501
Cash flows from investing activities	-100	-383
Cash flows from financing activities	-67	-67
Cash and equivalents, end of period	1,198	1,304
Note to cash flows		
Note to cash flows	-	

Business Results-Note to business results

Dec 2020

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

Dividends

(in millions of yens)

	Dec 2021	Dec 2020	Dec 2019
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		35.00	35.00
Forecast	35.00		
Upper	-		
Lower	-		
Annual			
Result		35.00	35.00
Forecast	35.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		67	67
Payout ratio			
Payout ratio (%)			
Annual			
Result		38.7	16.2
Forecast	17.2		
Ratio of total amount of dividends to net assets			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.4	1.5
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	Dec 2021	Jun 2021
Forecasts		
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	-	

Notes-Changes in accounting policies and accounting estimates retrospective restatement

		Dec 2020
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 2020	Dec 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.