

Document and entity information

Dec 2014

Company information		
Company information		
FASF member mark		true
Document name		決算短信〔日本基準〕（非連結）
Filing date		2015-02-12
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		2014-12-31
Representative		
Title		代表取締役社長
Name		菊地 修一
Inquiries		
Title		執行役員
Name		金子 弘
Tel		03-6202-0311
Other		
Date of general shareholders' meeting (as planned)		2015-03-26
Dividend payable date (as planned)		2015-03-27
Annual securities report filing date (as planned)		2015-03-27
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 2014	Dec 2013
Operating results		
Operating results		
Operating results		
Income statements information		
Net sales		
Net sales	4,163	4,370
% change	-4.7	2.2
Operating income		
Operating income	269	469
% change	-42.7	13.8
Ordinary income		
Ordinary income	301	497
% change	-39.5	16.5
Net income		
Net income	183	280
% change	-34.5	7.2
Other operating results		
Net income per share (Yen)	95.54	145.87
Diluted net income per share (Yen)	-	-
Net income to shareholders' equity ratio (%)	5.8	9.7
Ordinary income to total assets ratio (%)	7.8	14.1
Operating income to net sales ratio (%)	6.5	10.7
Note to operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	当社は、平成26年1月1日付で普通株式1株につき100株の株式分割を行っております。そのため、前事業年度の期首に当該株式分割が行われたと仮定して1株当たり当期純利益金額を算定しております。	

Business Results-Financial positions

(in millions of yens)

	Dec 2014	Dec 2013
Financial positions		
Financial positions		
Financial positions		
Total assets	4,042	3,696
Net assets	3,333	3,002
Capital adequacy ratio (%)	82.4	81.2
Net assets per share (Yen)	1,736.13	1,563.94

Note to financial positions

Owner's equity

3,333

3,002

Note to financial positions

当社は、平成26年1月1日付で普通株式1株につき100株の株式分割を行っております。そのため、前事業年度の期首に当該株式分割が行われたと仮定して1株当たり純資産額を算定しております。

Business Results-Cash flows

(in millions of yens)

	Dec 2014	Dec 2013
Cash flows		
Cash flows		
Cash flows		
Cash flows from operating activities	217	469
Cash flows from investing activities	-149	-915
Cash flows from financing activities	-57	-57
Cash and equivalents, end of period	942	932
Note to cash flows		
Note to cash flows	-	

Business Results-Note to business results

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

Dividends

(in millions of yens)

	Dec 2015	Dec 2014	Dec 2013
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	3,000.00
Forecast	30.00	
Upper	-	
Lower	-	
Annual		
Result	30.00	3,000.00
Forecast	30.00	
Upper	-	
Lower	-	
Total dividend paid		
Total dividend paid		
Annual		
Result	57	57
Payout ratio		
Payout ratio (%)		
Annual		
Result	32.4	20.6
Forecast	33.9	
Ratio of total amount of dividends to net assets		
Ratio of total amount of dividends to net assets (%)		
Annual		
Result	3.5	2.0
Note to dividends		
Note to dividends		

当社は、平成26年1月1日付で普通株式1株につき100株の株式分割を行っております。平成25年12月期については当該株式分割前の実際の配当金の額を記載しております。

Annual

Forecasts

(in millions of yens)

	Dec 2015	Jun 2015
Forecasts		
Forecasts		
Title for forecasts	3. 平成27年12月期の業績予想（平成27年1月1日～平成27年12月31日）	
Preamble to forecasts		
Preamble to forecasts	-	
Main table of forecasts		
Net sales		
Net sales		
Forecast	4,300	2,000
Upper	-	-

Lower	-	-
% change		
Forecast	3.3	6.8
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	270	80
Upper	-	-
Lower	-	-
% change		
Forecast	0.3	29.2
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	290	90
Upper	-	-
Lower	-	-
% change		
Forecast	-3.7	11.8
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	170	55
Upper	-	-
Lower	-	-
% change		
Forecast	-7.3	-0.8
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	88.54	28.65
Upper	-	-
Lower	-	-
Note to forecasts		
Note to forecasts	-	

Notes-Changes in accounting policies and accounting estimates retrospective restatement

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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 2014	Dec 2013
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	-
Average number of shares	1,919,942	1,920,000
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	(注)当社は、平成26年1月1日付で普通株式1株につき100株の株式分割を行っております。前事業年度の期首に当該株式分割が行われたと仮定して、発行済株式数（普通株式）を算定しております。	

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.