

Document and entity information

Dec 2021

| | |
|--|---|
| Company information | |
| Company information | |
| FASF member mark | true |
| Document name | 決算短信〔日本基準〕（非連結） |
| Filing date | 2022-02-10 |
| 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 | - |
| Phoenix | - |
| Japan Securities Dealers Association | - |
| Securities code | 78490 |
| URL | https://starts-pub.jp/ |
| Business category | |
| General Business | true |
| Specific Business | - |
| Fiscal Year End | 2021-12-31 |
| 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) | 2022-03-24 |
| Dividend payable date (as planned) | 2022-03-25 |
| Annual securities report filing date (as planned) | 2022-03-25 |
| 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 2021 | Dec 2020 |
|---|----------|----------|
| Operating results | | |
| Operating results | | |
| Operating results | | |
| Income statements information | | |
| Net sales | | |
| Net sales | 5,592 | 4,434 |
| % change | 26.1 | -9.5 |
| Operating profit | | |
| Operating profit | 815 | 169 |
| % change | 381.5 | -70.6 |
| Ordinary profit | | |
| Ordinary profit | 925 | 262 |
| % change | 253.0 | -61.4 |
| Profit | | |
| Profit | 566 | 173 |
| % change | 226.6 | -58.2 |
| Other operating results | | |
| Basic earnings per share (Yen) | 295.06 | 90.34 |
| Diluted earnings per share (Yen) | - | - |
| Rate of return on equity (%) | 11.2 | 3.6 |
| Ordinary profit to total assets ratio (%) | 14.8 | 4.6 |
| Operating profit to net sales ratio (%) | 14.6 | 3.8 |
| Note to operating results | | |
| Investment profit (loss) on equity method | - | - |
| Note to operating results | - | - |

Business Results-Financial positions

(in millions of yens)

| | Dec 2021 | Dec 2020 |
|-----------------------------|----------|----------|
| Financial positions | | |
| Financial positions | | |
| Financial positions | | |
| Total assets | 6,754 | 5,755 |
| Net assets | 5,279 | 4,832 |
| Capital adequacy ratio (%) | 78.2 | 84.0 |
| Net assets per share (Yen) | 2,749.89 | 2,517.05 |
| Note to financial positions | | |
| Owner's equity | 5,279 | 4,832 |
| Note to financial positions | - | - |

Business Results-Cash flows

(in millions of yens)

| | Dec 2021 | Dec 2020 |
|--------------------------------------|----------|----------|
| Cash flows | | |
| Cash flows | | |
| Cash flows | | |
| Cash flows from operating activities | 1,211 | 61 |
| Cash flows from investing activities | -54 | -100 |
| Cash flows from financing activities | -67 | -67 |
| Cash and equivalents, end of period | 2,288 | 1,198 |
| Note to cash flows | | |
| Note to cash flows | - | - |

Business Results-Note to business results

Dec 2021

Note to business results

Note to business results

Note to financial results

Note to financial results

-

Dividends

(in millions of yens)

| | Dec 2022 | Dec 2021 | Dec 2020 |
|--|----------|---|----------|
| 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 | | 40.00 | 35.00 |
| Forecast | 40.00 | | |
| Upper | - | | |
| Lower | - | | |
| Annual | | | |
| Result | | 40.00 | 35.00 |
| Forecast | 40.00 | | |
| Upper | - | | |
| Lower | - | | |
| Total dividend paid | | | |
| Total dividend paid | | | |
| Annual | | | |
| Result | | 76 | 67 |
| Payout ratio | | | |
| Payout ratio (%) | | | |
| Annual | | | |
| Result | | 13.6 | 38.7 |
| Forecast | 11.8 | | |
| Ratio of total amount of dividends to net assets | | | |
| Ratio of total amount of dividends to net assets (%) | | | |
| Annual | | | |
| Result | | 1.5 | 1.4 |
| Note to dividends | | | |
| Note to dividends | | | |
| Annual | | | |
| | | (注) 2021年12月期 未配当金の内訳 普 通配当38円00銭 記 念配当 2 円00銭 | |

Forecasts

(in millions of yens)

| | Dec 2022 | Jun 2022 |
|--------------------------------|---|----------|
| Forecasts | | |
| Forecasts | | |
| Title for forecasts | 3. 2022年12月期の業績予想（2022年1月1日～2022年12月31日） | |
| Preamble to forecasts | | |
| Preamble to forecasts | - | |
| Main table of forecasts | | |
| Net sales | | |
| Net sales | | |
| Forecast | 6,000 | 2,750 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | - | - |
| Upper | - | - |
| Lower | - | - |
| Operating profit | | |
| Operating profit | | |
| Forecast | 1,000 | 360 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | - | - |
| Upper | - | - |
| Lower | - | - |
| Ordinary profit | | |
| Ordinary profit | | |
| Forecast | 1,090 | 440 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | - | - |
| Upper | - | - |
| Lower | - | - |
| Profit | | |
| Profit | | |
| Forecast | 650 | 260 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | - | - |
| Upper | - | - |
| Lower | - | - |
| Basic earnings per share (Yen) | | |
| Basic earnings per share (Yen) | | |
| Forecast | 338.57 | 135.43 |
| Upper | - | - |
| Lower | - | - |
| Note to forecasts | | |
| Note to forecasts | （注）2022年12月期の期首より「収益認識に関する会計基準」（企業会計基準第29号）等を適用するため、上記の業績予想は当該会計基準等を適用した後の金額となっており、対前期及び前年同四半期増減率は記載していません。 | |

Notes-Changes in accounting policies and accounting estimates retrospective restatement

| | Dec 2021 |
|--|----------|
| 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 2021 | Dec 2020 |
|--|-----------|-----------|
| 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.