

## Document and entity information

	Dec 2022	Sep 2022
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信 〔日本基準〕(非連結)
Filing date		2022-11-10
Company name		Starts Publishing Corporation
Stock exchange listings		
Tokyo		true
Tokyo Prime		-
Tokyo Standard		true
Tokyo Growth		-
Tokyo 1st section		-
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
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		-
Securities code		78490
URL		<a href="https://starts-pub.jp/">https://starts-pub.jp/</a>
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2022-12-31	
Quarterly period		3
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		
Quarterly statement filing date (as planned)		2022-11-11
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Quarterly operating results

(in millions of yens)

	Sep 2022	Sep 2021
Quarterly operating results		
Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	4,901	3,865
% change	26.8	32.8
Operating profit		
Operating profit	1,092	505
% change	116.2	-
Ordinary profit		
Ordinary profit	1,191	601
% change	98.0	-
Profit		
Profit	736	364
% change	102.2	-
Other operating results		
Basic earnings per share (Yen)	383.41	189.61
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	(注)「収益認識に関する会計基準」(企業会計基準第29号 2020年3月31日)等を第1四半期会計期間の期首から適用しており、2022年12月期第3四半期に係る各数値については、当該会計基準等を適用した後の数値となっております。	

## Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2022	Dec 2021
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	7,744	6,754
Net assets	5,954	5,279
Capital adequacy ratio (%)	76.9	78.2
Net assets per share (Yen)	3,101.39	2,749.89
Note to financial positions		
Owner's equity	5,954	5,279
Note to financial positions	(注)「収益認識に関する会計基準」(企業会計基準第29号 2020年3月31日)等を第1四半期会計期間の期首から適用しており、2022年12月期第3四半期に係る各数値については、当該会計基準等を適用した後の数値となっております。	

## Business Results-Note to quarterly business results

	Sep 2022
Quarterly note to business results	
Quarterly note to business results	
Note to financial results	

## Quarterly Dividends

(in millions of yens)

	Dec 2022	Sep 2022	Dec 2021
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	0.00		0.00
Third quarter			
Result	-		-
Year end			
Result			40.00
Forecast	40.00		
Upper	-		
Lower	-		
Annual			
Result			40.00
Forecast	40.00		
Upper	-		
Lower	-		
Correction of dividend forecast from the most recent dividend forecast			
Correction of dividend forecast from the most recent dividend forecast			
Annual	-		
Note to dividends			
Note to dividends			
Annual		2021年12月期末配当 金の内訳 普通配当 38円00銭 記念配当 2円00銭	

## Quarterly Forecasts

(in millions of yens)

	Dec 2022
Quarterly forecasts	
Quarterly 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	6,500
Upper	-
Lower	-
% change	
Forecast	16.2
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	1,300
Upper	-

Lower	-
% change	
Forecast	59.4
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	1,400
Upper	-
Lower	-
% change	
Forecast	51.3
Upper	-
Lower	-
Profit	
Profit	
Forecast	900
Upper	-
Lower	-
% change	
Forecast	58.9
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	468.79
Upper	-
Lower	-
Note to forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

## Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Sep 2022
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	
Others	
Applying of specific accounting of the quarterly financial statements	
Applying of specific accounting of the quarterly financial statements	-
Note to applying of specific accounting of the quarterly financial statements	
Note to applying of specific accounting of the quarterly financial statements	-

## Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Sep 2022
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and 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, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	-

## Notes, Quarterly-Number of issued and outstanding shares common stock

	Sep 2022	Dec 2021	Sep 2021
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.