

Document and entity information

Dec 2022

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（非連結）
Filing date	2023-02-13
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	https://starts-pub.jp/
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2022-12-31
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)	2023-03-28
Dividend payable date (as planned)	2023-03-29
Annual securities report filing date (as planned)	2023-03-29
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 2022	Dec 2021
Operating results		
Operating results		
Operating results		
Income statements information		
Net sales		
Net sales	7,023	5,592
% change	25.6	26.1
Operating profit		
Operating profit	1,586	815
% change	94.6	381.5
Ordinary profit		
Ordinary profit	1,699	925
% change	83.6	253.0
Profit		
Profit	1,167	566
% change	106.1	226.6
Other operating results		
Basic earnings per share (Yen)	304.07	147.53
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	20.0	11.2
Ordinary profit to total assets ratio (%)	22.2	14.8
Operating profit to net sales ratio (%)	22.6	14.6
Note to operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	<p>(注) 1. 当社は2023年1月1日付で普通株式1株につき2株の割合で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「1株当たり当期純利益」を算定しております。2. 「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)等を当事業年度の期首から適用しており、2022年12月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。</p>	

Business Results-Financial positions

(in millions of yens)

	Dec 2022	Dec 2021
Financial positions		
Financial positions		
Financial positions		
Total assets	8,554	6,754
Net assets	6,389	5,279
Capital adequacy ratio (%)	74.7	78.2
Net assets per share (Yen)	1,664.17	1,374.94
Note to financial positions		
Owner's equity	6,389	5,279

Note to financial positions

(注) 1. 当社は2023年1月1日付で普通株式1株につき2株の割合で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「1株 当たり純資産」を算定しております。2. 「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)等を当事業年度の期首から適用しており、2022年12月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-Cash flows

(in millions of yens)

	Dec 2022	Dec 2021
Cash flows		
Cash flows		
Cash flows		
Cash flows from operating activities	1,245	1,211
Cash flows from investing activities	-103	-54
Cash flows from financing activities	-76	-67
Cash and equivalents, end of period	3,353	2,288
Note to cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Dec 2022
Note to business results	
Note to business results	
Note to financial results	
Note to financial results	-

Dividends

(in millions of yens)

	Dec 2023	Dec 2022	Dec 2021
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		60.00	40.00
Forecast	32.50		
Upper	-		
Lower	-		
Annual			
Result		60.00	40.00
Forecast	32.50		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		115	76
Payout ratio			
Payout ratio (%)			
Annual			
Result		9.9	13.6
Forecast	10.0		
Ratio of total amount of dividends to net assets			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.0	1.5
Note to dividends			
Note to dividends			

(注) 1. 2022年12月期における1株当たり期末配当金については、40円から60円に変更しております。詳細については、本日(2023年2月13日)公表いたしました「剰余金の配当に関するお知らせ」をご覧ください。
2. 当社は2023年1月1日付で普通株式1株につき2株の割合をもって株式分割を行っております。2021年12月期および2022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。
3. 2021年12月期末配当の内訳 普通配当38円00銭 記念配当2円00銭

Annual

Forecasts

(in millions of yens)

	Dec 2023	Jun 2023
Forecasts		
Forecasts		
Title for forecasts	3. 2023年12月期の業績予想(2023年1月1日~2023年12月31日)	
Preamble to forecasts		
Preamble to forecasts	-	
Main table of forecasts		
Net sales		

Net sales		
Forecast	7,500	3,500
Upper	-	-
Lower	-	-
% change		
Forecast	6.8	14.9
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	1,700	700
Upper	-	-
Lower	-	-
% change		
Forecast	7.1	15.5
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	1,800	800
Upper	-	-
Lower	-	-
% change		
Forecast	5.9	14.0
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	1,250	500
Upper	-	-
Lower	-	-
% change		
Forecast	7.1	13.6
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	325.55	130.22
Upper	-	-
Lower	-	-
Note to forecasts		
Note to forecasts	-	-

Notes-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2022
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	

Notes-Number of issued and outstanding shares common stock

	Dec 2022	Dec 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)	3,840,000	3,840,000
Number of treasury stock at the end of fiscal year	294	294
Average number of shares	3,839,706	3,839,706
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	(注) 当社は2023年1月1日付で普通株式1株につき2株の割合で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.