

## Document and entity information

	Dec 2023	Sep 2023
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		2023-11-09
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	2023-12-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		菊地 修一
Inquiries		
Title		常務取締役管理部長
Name		金子 弘
Tel		03-6202-0311
Other		
Quarterly statement filing date (as planned)		2023-11-10
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 2023	Sep 2022
Quarterly operating results		
Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	6,053	4,901
% change	23.5	26.8
Operating profit		
Operating profit	1,686	1,092
% change	54.4	116.2
Ordinary profit		
Ordinary profit	1,765	1,191
% change	48.2	98.0
Profit		
Profit	1,316	736
% change	78.9	102.2
Other operating results		
Basic earnings per share (Yen)	342.98	191.71
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	<p>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。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株当たり四半期純利益を算定しております。</p>	

## Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2023	Dec 2022
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	9,510	8,554
Net assets	7,684	6,389
Capital adequacy ratio (%)	80.8	74.7
Net assets per share (Yen)	2,001.43	1,664.17
Note to financial positions		
Owner's equity	7,684	6,389
Note to financial positions	<p>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。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。</p>	

## Business Results-Note to quarterly business results

	Sep 2023
Quarterly note to business results	
Quarterly note to business results	
Note to financial results	
Note to financial results	-

## Quarterly Dividends

(in millions of yens)

	Dec 2023	Sep 2023	Dec 2022
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			60.00
Forecast	32.50		
Upper	-		
Lower	-		
Annual			
Result			60.00
Forecast	32.50		
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		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。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。	

## Quarterly Forecasts

(in millions of yens)

	Dec 2023
Quarterly forecasts	
Quarterly 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	8,200
Upper	-
Lower	-
% change	
Forecast	16.8
Upper	-
Lower	-
Operating profit	

Operating profit		
Forecast		2,200
Upper		-
Lower		-
% change		
Forecast		38.7
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		2,300
Upper		-
Lower		-
% change		
Forecast		35.3
Upper		-
Lower		-
Profit		
Profit		
Forecast		1,750
Upper		-
Lower		-
% change		
Forecast		49.9
Upper		-
Lower		-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast		455.77
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		true

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

	Sep 2023
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 2023
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 2023	Dec 2022	Sep 2022
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	336	294	
Average number of shares	3,839,676		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.