

Document and entity information

Dec 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（非連結）
Filing date	2024-02-13
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	2023-12-31
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	
Date of general shareholders' meeting (as planned)	2024-03-26
Dividend payable date (as planned)	2024-03-27
Annual securities report filing date (as planned)	2024-03-27
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 2023	Dec 2022
Operating results		
Operating results		
Operating results		
Income statements information		
Net sales		
Net sales	8,341	7,023
% change	18.8	25.6
Operating profit		
Operating profit	2,273	1,586
% change	43.3	94.6
Ordinary profit		
Ordinary profit	2,367	1,699
% change	39.3	83.6
Profit		
Profit	1,777	1,167
% change	52.3	106.1
Other operating results		
Basic earnings per share (Yen)	463.05	304.07
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	24.4	20.0
Ordinary profit to total assets ratio (%)	24.7	22.2
Operating profit to net sales ratio (%)	27.3	22.6
Note to operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	(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「1株当たり当期純利益」を算定しております。	

Business Results-Financial positions

(in millions of yens)

	Dec 2023	Dec 2022
Financial positions		
Financial positions		
Financial positions		
Total assets	10,587	8,554
Net assets	8,170	6,389
Capital adequacy ratio (%)	77.2	74.7
Net assets per share (Yen)	2,127.97	1,664.17
Note to financial positions		
Owner's equity	8,170	6,389
Note to financial positions	(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「1株当たり純資産」を算定しております。	

Business Results-Cash flows

(in millions of yens)

	Dec 2023	Dec 2022
Cash flows		
Cash flows		
Cash flows		
Cash flows from operating activities	1,698	1,245
Cash flows from investing activities	-92	-103
Cash flows from financing activities	-115	-76
Cash and equivalents, end of period	4,844	3,353
Note to cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Dec 2023
Note to business results	
Note to business results	
Note to financial results	
Note to financial results	-

Dividends

(in millions of yens)

	Dec 2024	Dec 2023	Dec 2022
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	30.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		60.00	60.00
Forecast	30.00		
Upper	-		
Lower	-		
Annual			
Result		60.00	60.00
Forecast	60.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		230	115
Payout ratio			
Payout ratio (%)			
Annual			
Result		13.0	9.9

Forecast	12.7	
Ratio of total amount of dividends to net assets		
Ratio of total amount of dividends to net assets (%)		
Annual		
Result	3.2	2.0
Note to dividends		
Note to dividends		

Annual

(注) 1. 2023年12月期における1株当たり期末配当金については、32円50銭から60円に変更しております。詳細については、本日(2024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。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。

Forecasts

(in millions of yens)

	Dec 2024	Jun 2024
Forecasts		
Forecasts		
Title for forecasts	3. 2024年12月期の業績予想(2024年1月1日~2024年12月31日)	
Preamble to forecasts		
Preamble to forecasts	-	
Main table of forecasts		
Net sales		
Net sales		
Forecast	8,500	4,000
Upper	-	-
Lower	-	-
% change		
Forecast	1.9	0.5
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	2,400	1,100
Upper	-	-
Lower	-	-
% change		
Forecast	5.6	1.6
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	2,500	1,180
Upper	-	-
Lower	-	-
% change		
Forecast	5.6	1.9
Upper	-	-

Lower	-	-
Profit		
Profit		
Forecast	1,820	900
Upper	-	-
Lower	-	-
% change		
Forecast	2.4	0.2
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	474.00	234.39
Upper	-	-
Lower	-	-
Note to forecasts		
Note to forecasts	-	-

Notes-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2023
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	
Note to changes in accounting policies and accounting estimates, retrospective restatement	-

Notes-Number of issued and outstanding shares common stock

	Dec 2023	Dec 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	3,839,673	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.