

Entity information

Sep 2013

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	2013-11-12
Company name	Starts Publishing Corporation
Stock exchange listings	
Tokyo	true
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo JASDAQ	true
Tokyo Others	-
Osaka	-
Osaka 1st section	-
Osaka 2nd section	-
Osaka JASDAQ	-
Osaka 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	-
Green Sheet	-
Japan Securities Dealers Association	-
Securities code	78490
URL	http://starts-pub.jp/
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2013-12-31
Quarterly period	3
Representative	
Title	代表取締役社長
Name	菊地修一
Inquiries	
Title	執行役員管理部長
Name	松田茂之
Tel	03-6202-0311
Other	
Quarterly statement filing date (as planned)	2013-11-13
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)

Non consolidated quarterly information

	(in millions of yen)			
	Dec 2013	Sep 2013	Dec 2012	Sep 2012
Unconsolidated information				
Financial results				
Operating results				
Income statements information				
Net sales				
Net sales	3,176		3,053	
% change in net sales	4		17.2	
Operating income				
Operating income	407		264	
% change in operating income	54.2		-26.4	
Ordinary income				
Ordinary income	431		277	
% change in ordinary income	55.9		-26.5	
Net income				
Net income	254		187	
% change in net income	35.9		-29.4	
Other operating results				
Net income per share (Yen)	13250.02		9753.24	
Diluted net income per share (Yen)	-		-	
Note to operating results				
Note to operating results	-		-	
Financial positions				
Total assets	3,619		3,356	
Net assets	2,974		2,772	
Capital adequacy ratio (%)	82.2		82.6	
Net assets per share (Yen)	154902.08		144401.85	
Note to financial positions				
Owner's equity	2,974		2,772	
Note to financial positions	-		-	
Note to financial results				
Note to financial results	-		-	
Dividends				
Dividend per share (Yen)				
First quarter				
Result	-		-	
Second quarter				
Result	0.00		0.00	
Third quarter				
Result	-		-	
Fiscal year end				
Result	3000.00		3000.00	
Forecast	3000.00		3000.00	
Forecast (upper)	-		-	
Forecast (lower)	-		-	
Total				
Result	3000.00		3000.00	
Forecast	3000.00		3000.00	
Forecast (upper)	-		-	
Forecast (lower)	-		-	
Correction of dividend forecast from the most recent dividend forecast				
Correction of dividend forecast from the most recent dividend forecast	-		-	
Note to dividends				
Note to dividends	-		-	
Forecasts				
Title for forecasts				
3. 平成25年12月期の業績予想(平成25年1月1日～平成25年12月31日)				
Preamble to forecasts				
Preamble to forecasts	-		-	
Main table of forecasts				

Net sales	
Forecast	4,800
Forecast (upper)	-
Forecast (lower)	-
% change (forecast)	12.2
% change (forecast-upper)	-
% change (forecast-lower)	-
Operating income	
Forecast	540
Forecast (upper)	-
Forecast (lower)	-
% change (forecast)	30.9
% change (forecast-upper)	-
% change (forecast-lower)	-
Ordinary income	
Forecast	550
Forecast (upper)	-
Forecast (lower)	-
% change (forecast)	28.8
% change (forecast-upper)	-
% change (forecast-lower)	-
Net income	
Forecast	330
Forecast (upper)	-
Forecast (lower)	-
% change (forecast)	26.3
% change (forecast-upper)	-
% change (forecast-lower)	-
Net income per share (Yen)	
Forecast	17187.50
Forecast (upper)	-
Forecast (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	-
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	-
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	true
Retrospective restatement	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	注) 第1四半期より減価償却方法の変更を行っており、「会計方針の変更を会計上の見積りの変更と区別することが困難な場合」に該当しております。詳細は、添付資料3ページ「2. サマリー情報(注記事項)に関する事項」(2)会計方針の変更・会計上の見積りの変更・修正再表示をご覧ください。
Number of issued and outstanding shares (common stock)	

Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	19,200	19,200
Number of treasury stock at the end of fiscal year	-	-
Average number of shares	19,200	19,200
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.