

Document and entity information

	Mar 2027	Jun 2026
Company information		
Company information		
FASF member mark		true
Document name		第1四半期決算短信 〔日本基準〕（連 結）
Filing date		2026-08-07
Company name		JMS CO.,LTD.
Stock exchange listings		
Tokyo		true
Tokyo Prime		-
Tokyo Standard		true
Tokyo Growth		-
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		77020
URL		https://www.jms.cc/
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2027-03-31	
Quarterly period		1
Representative		
Title		代表取締役社長
Name		桂 龍司
Inquiries		
Title		執行役員コーポレー ト本部長
Name		落合 芳紀
Tel		082-243-5844
Supplemental material of results		true
Way of getting		-
Convening briefing of results		-
Target for briefing of results		-
Note to fraction processing method		（百万円未満切捨 て）

Business Results-Quarterly operating results

(in millions of yens)

	Jun 2026	Jun 2025
Quarterly operating results		
Quarterly operating results		

Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	15,128	15,546
% change	-2.7	-3.9
Operating profit		
Operating profit	-121	-176
% change	-	-
Ordinary profit		
Ordinary profit	-114	-283
% change	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	-379	-459
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	134	-731
Change in comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	-15.48	-18.76
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Jun 2026	Mar 2026
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	82,817	83,067
Net assets	41,716	41,791
Capital adequacy ratio (%)	50.3	50.2
Note to consolidated financial positions		
Owner's equity	41,658	41,730
Note to financial positions	-	

Business Results-Note to quarterly business results

	Jun 2026
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Quarterly Dividends

(in millions of yens)

	Mar 2027	Jun 2026	Mar 2026
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result			8.50
Forecast	8.50		
Upper	-		

Lower	-	
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		8.50
Forecast	8.50	
Upper	-	
Lower	-	
Annual		
Result		17.00
Forecast	17.00	
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	-	

Quarterly Forecasts

(in millions of yens)

	Mar 2027	Sep 2026
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3. 2027年3月期の連結業績予想（2026年4月1日～2027年3月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	66,000	31,600
Upper	-	-
Lower	-	-
% change		
Forecast	0.2	-1.9
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	1,000	350
Upper	-	-
Lower	-	-
% change		
Forecast	162.1	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	900	300
Upper	-	-
Lower	-	-
% change		
Forecast	152.4	-
Upper	-	-
Lower	-	-

Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	600	200
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	24.47	8.16
Upper	-	-
Lower	-	-
Note to consolidated 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-Significant changes in the scope of consolidation during the period

(in millions of yens)

	Jun 2026
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	
Others	
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	-
Note to significant changes in the scope of consolidation during the period	
Note to significant changes in the scope of consolidation during the period	-

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

	Jun 2026
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 consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	-
Note to applying of specific accounting of the consolidated quarterly financial statements	
Note to applying of specific accounting of the consolidated quarterly financial statements	-

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

	Jun 2026
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	-
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

	Jun 2026	Mar 2026	Jun 2025
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)	24,733,466	24,733,466	
Number of treasury stock at the end of fiscal year	202,973	202,966	
Average number of shares	24,530,497		24,503,443
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.