

Document and entity information

		May 2025
Company information		
Company information		
FASF member mark		true
Document name		決算短信〔日本基準〕（連結）
Filing date		2025-07-10
Company name		Japan Process Development Co.,Ltd.
Securities code		9651
URL		https://www.jpdc.co.jp/
Representative		
Title		代表取締役社長
Name		東 智
Inquiries		
Title		取締役 財務統括
Name		坂巻 詳浩
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Other		
Date of general shareholders' meeting (as planned)		2025-08-27
Dividend payable date (as planned)		2025-08-07
Annual securities report filing date (as planned)		2025-08-27
Supplemental material of annual results		true
Way of getting		-
Convening briefing of annual results		true
Target audience		（機関投資家、アナリスト向け）
Note to fraction processing method		（百万円未満切捨て）
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		-
Business category		
General Business		true
Specific Business		-
Fiscal Year End		2025-05-31

Business Results-Operating results

(in millions of yens)

	May 2025	May 2024
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	10,473	9,468
% change	10.6	6.1
Operating profit		
Operating profit	1,144	956
% change	19.7	5.3
Ordinary profit		
Ordinary profit	1,281	1,008
% change	27.1	4.2
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,478	730
% change	102.3	7.0
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,065	712
Change in comprehensive income	49.4	-3.6
Other consolidated operating results		
Basic earnings per share (Yen)	152.76	75.56
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	13.7	7.1
Ordinary profit to total assets ratio (%)	9.4	8.0
Operating profit to net sales ratio (%)	10.9	10.1
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	May 2025	May 2024
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	14,473	12,803
Net assets	11,088	10,456
Capital adequacy ratio (%)	76.6	81.7
Net assets per share (Yen)	1,145.82	1,081.14
Note to consolidated financial positions		
Owner's equity	11,088	10,456
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	May 2025	May 2024
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	498	1,050
Cash flows from investing activities	1,030	-291
Cash flows from financing activities	-444	-347
Cash and equivalents, end of period	5,664	4,582
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	May 2025
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2026	May 2025	May 2024
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		26.00	18.00
Forecast	33.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		36.00	20.00
Forecast	33.00		
Upper	-		
Lower	-		
Annual			
Result		62.00	38.00
Forecast	66.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		600	367
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		40.6	50.3
Forecast	67.6		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		5.6	3.6
Note to dividends			
Note to dividends			

Annual

(注1) 2025年5月
期配当金の内訳 普通
配当54円00銭 特別
配当8円00銭(注
2) 2026年5月期配
当金の内訳 普通配当
58円00銭 特別配当
8円00銭

Forecasts

(in millions of yens)

	May 2026	Nov 2025
Forecasts		
Forecasts		
Title for forecasts	3. 2026年5月期の 連結業績予想(2025 年6月1日~2026年 5月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	11,500	5,585
Upper	-	-
Lower	-	-
% change		
Forecast	9.8	12.5
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	1,260	615
Upper	-	-
Lower	-	-
% change		
Forecast	10.1	14.3
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	1,285	625
Upper	-	-
Lower	-	-
% change		
Forecast	0.3	-4.5
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	945	460
Upper	-	-
Lower	-	-
% change		
Forecast	-36.1	-1.1
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	97.65	47.53
Upper	-	-
Lower	-	-
Note to consolidated forecasts		

Notes-Significant changes in the scope of consolidation during the period

(in millions of yens)

May 2025

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	-
Number of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	-
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-Changes in accounting policies and accounting estimates retrospective restatement

May 2025

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	(注)詳細は、添付資料13ページ「3.連結財務諸表及び主な注記(5)連結財務諸表に関する注記事項(会計方針の変更に関する注記)」をご覧ください。

Notes-Number of issued and outstanding shares common stock

May 2025

May 2024

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)	10,645,020	10,645,020
Number of treasury stock at the end of fiscal year	967,350	973,242
Average number of shares	9,676,245	9,667,757
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	May 2025	May 2024
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	10,349	9,319
% change	11.1	6.8
Operating profit		
Operating profit	1,150	952
% change	20.9	4.2
Ordinary profit		
Ordinary profit	1,275	1,009
% change	26.3	4.5
Profit		
Profit	1,472	731
% change	101.2	7.4
Other non-consolidated operating results		
Basic earnings per share (Yen)	152.17	75.70
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	May 2025	May 2024
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	14,245	12,581
Net assets	10,858	10,229
Capital adequacy ratio (%)	76.2	81.3
Net assets per share (Yen)	1,122.06	1,057.64
Note to non-consolidated financial positions		
Owner's equity	10,858	10,229
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	May 2025
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

Overview of nonconsolidated Forecasts

(in millions of yens)

	May 2026	Nov 2025
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2 . 2026年 5 月期の 個別業績予想（2025 年 6 月 1 日 ~ 2026年 5 月31日）	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	
Main table of non-consolidated forecasts		
Net sales		

Net sales		
Forecast	11,400	5,545
Upper	-	-
Lower	-	-
% change		
Forecast	10.2	13.1
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	1,285	625
Upper	-	-
Lower	-	-
% change		
Forecast	0.7	-3.8
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	945	460
Upper	-	-
Lower	-	-
% change		
Forecast	-35.8	-0.1
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	97.65	47.53
Upper	-	-
Lower	-	-
Note to non-consolidated forecasts		
Note to forecasts	-	

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.