

Document and entity information

	May 2027	Aug 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		2026-09-30
Company name		Japan Process Development Co.,Ltd.
Securities code		9651
URL		https://www.jpdc.co.jp/
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Supplemental material of results		-
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)
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	2027-05-31	
Quarterly period		1

Business Results-Quarterly operating results

(in millions of yens)

	Aug 2026	Aug 2025
Quarterly operating results		
Quarterly operating results		

Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	2,989	2,752
% change	8.6	15.2
Operating profit		
Operating profit	382	341
% change	11.9	50.9
Ordinary profit		
Ordinary profit	389	354
% change	9.8	10.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	285	262
% change	8.8	15.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	296	263
Change in comprehensive income	12.3	-13.5
Other consolidated operating results		
Basic earnings per share (Yen)	31.07	27.11
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Aug 2026	May 2026
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	11,256	14,594
Net assets	9,916	11,626
Capital adequacy ratio (%)	88.1	79.7
Note to consolidated financial positions		
Owner's equity	9,916	11,626
Note to financial positions	-	

Business Results-Note to quarterly business results

	Aug 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)

	May 2027	Aug 2026	May 2026
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result			33.00
Forecast	46.00		
Upper	-		

Lower	-	
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		43.00
Forecast	46.00	
Upper	-	
Lower	-	
Annual		
Result		76.00
Forecast	92.00	
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	(注2) 2026年5月 期中間配当金の内 訳 普通配当29円 00銭 特別配当4円 00銭2026年5月期期 末配当金の内訳 普通配当39円00銭 特別配当4円00銭 2027年5月期（予 想）中間配当金の内 訳 普通配当42円00 銭 特別配当4円00銭 2027年5月期（予 想）期末配当金の内 訳 普通配当42円00 銭 特別配当4円00銭
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Quarterly Forecasts

(in millions of yens)

	May 2027	Nov 2026
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3. 2027年5月期の 連結業績予想（2026 年6月1日～2027年 5月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	13,380	6,510
Upper	-	-
Lower	-	-
% change		
Forecast	10.4	11.6
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	1,665	810
Upper	-	-
Lower	-	-
% change		
Forecast	10.3	9.5

Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	1,685	820
Upper	-	-
Lower	-	-
% change		
Forecast	10.5	8.9
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	1,235	600
Upper	-	-
Lower	-	-
% change		
Forecast	8.5	7.5
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	138.55	66.64
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)

Aug 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

Aug 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	true
Note to applying of specific accounting of the consolidated quarterly financial statements	

Note to applying of specific accounting of the consolidated quarterly financial statements

(注) 詳細は、添付資料8ページ「2. 四半期連結財務諸表及び主な注記(3) 四半期連結財務諸表に関する注記事項(四半期連結財務諸表の作成に特有の会計処理に関する注記)」をご覧ください。

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

	Aug 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

	Aug 2026	May 2026	Aug 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)	10,645,020	10,645,020	
Number of treasury stock at the end of fiscal year	1,833,585	950,585	
Average number of shares	9,185,751		9,677,670
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.