

Document and entity information

May 2021

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2021-07-08
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	多田 俊郎
Inquiries	
Title	取締役 財務統括
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Other	
Date of general shareholders' meeting (as planned)	2021-08-27
Dividend payable date (as planned)	2021-08-10
Annual securities report filing date (as planned)	2021-08-27
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	
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo JASDAQ	true
Tokyo PRO Market	-
Tokyo 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	-
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2021-05-31

Business Results-Operating results

(in millions of yens)

	May 2021	May 2020
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	7,643	7,770
% change	-1.6	7.7
Operating profit		
Operating profit	701	727
% change	-3.6	18.3
Ordinary profit		
Ordinary profit	803	785
% change	2.3	18.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	544	558
% change	-2.6	11.5
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	515	868
Change in comprehensive income	-40.6	75.0
Other consolidated operating results		
Basic earnings per share (Yen)	56.27	57.40
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	5.7	6.1
Ordinary profit to total assets ratio (%)	7.0	7.2
Operating profit to net sales ratio (%)	9.2	9.4
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	May 2021	May 2020
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	11,782	11,295
Net assets	9,675	9,396
Capital adequacy ratio (%)	82.1	83.2
Net assets per share (Yen)	999.93	973.04
Note to consolidated financial positions		
Owner's equity	9,675	9,396
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	May 2021	May 2020
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	840	246
Cash flows from investing activities	696	476
Cash flows from financing activities	-250	-425
Cash and equivalents, end of period	3,290	1,991
Note to consolidated cash flows		
Note to cash flows	-	-

Business Results-Note to business results

	May 2021
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2022	May 2021	May 2020
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		13.00	13.00
Forecast	14.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		14.00	13.00
Forecast	14.00		
Upper	-		
Lower	-		
Annual			
Result		27.00	26.00
Forecast	28.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		261	251
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		48.0	45.3
Forecast	54.2		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.7	2.8
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	May 2022	Nov 2021
Forecasts		
Forecasts		
Title for forecasts	3. 2022年5月期の連結業績予想(2021年6月1日~2022年5月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	7,870	3,740
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	705	360
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	745	380
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	500	260
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	51.67	26.87
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	(注) 2022年5月期の期首より「収益認識に関する会計基準」(企業会計基準第29号)等を適用するため、上記の連結業績予想は当該会計基準等を適用した後の金額となっており、対前期及び対前年同四半期増減率は記載していません。	

Notes-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	May 2021
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	-
Number of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	-
Note to material changes in subsidiaries during this period	

Notes-Changes in accounting policies and accounting estimates retrospective restatement

	May 2021
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	-
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

	May 2021	May 2020
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	968,505	988,048
Average number of shares	9,670,333	9,731,069
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 2021	May 2020
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	7,221	7,362
% change	-1.9	4.7
Operating profit		
Operating profit	636	654
% change	-2.9	9.6
Ordinary profit		
Ordinary profit	726	704
% change	3.1	8.9
Profit		
Profit	482	485
% change	-0.7	6.9
Other non-consolidated operating results		
Basic earnings per share (Yen)	49.88	49.92
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	May 2021	May 2020
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	11,370	10,908
Net assets	9,333	9,135
Capital adequacy ratio (%)	82.1	83.7
Net assets per share (Yen)	964.52	946.00
Note to non-consolidated financial positions		
Owner's equity	9,333	9,135
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	May 2021
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 2022	Nov 2021
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2. 2022年5月期の個別業績予想(2021年6月1日~2022年5月31日)	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	7,700	3,660
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	735	365
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	625	380
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	64.59	39.27
Upper	-	-
Lower	-	-
Note to non-consolidated forecasts		

Note to forecasts

(注) 2022年5月期の期首より「収益認識に関する会計基準」(企業会計基準第29号)等を適用するため、上記の業績予想は当該会計基準等を適用した後の金額となっており、対前期及び対前年同四半期増減率は記載しておりません。

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