

## Document and entity information

	May 2022	Feb 2022
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信 〔日本基準〕(連 結)
Filing date		2022-03-31
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
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Inquiries		
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Other		
Quarterly statement filing date (as planned)		2022-04-08
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)
Stock exchange listings		
Tokyo		
Tokyo Prime		-
Tokyo Standard		-
Tokyo Growth		-
Tokyo 1st section		-
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		true
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	2022-05-31	
Quarterly period		

(in millions of yens)

	Feb 2022	Feb 2021
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	5,633	5,288
% change	6.5	-5.6
Operating profit		
Operating profit	553	510
% change	8.5	-2.3
Ordinary profit		
Ordinary profit	578	563
% change	2.7	0.5
Profit attributable to owners of parent		
Profit attributable to owners of parent	369	387
% change	-4.7	3.1
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	127	409
Change in comprehensive income	-68.8	-25.4
Other consolidated operating results		
Basic earnings per share (Yen)	38.50	40.04
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	-

## Business Results-Quarterly financial positions

(in millions of yens)

	Feb 2022	May 2021
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	10,856	11,782
Net assets	9,439	9,675
Capital adequacy ratio (%)	87.0	82.1
Note to consolidated financial positions		
Owner's equity	9,439	9,675
Note to financial positions	-	-

## Business Results-Note to quarterly business results

	Feb 2022
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 2022	Feb 2022	May 2021
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-	-	-

Second quarter		
Result	14.00	13.00
Third quarter		
Result	-	-
Year end		
Result		14.00
Forecast	14.00	
Upper	-	
Lower	-	
Annual		
Result		27.00
Forecast	28.00	
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)

	May 2022
Quarterly forecasts	
Quarterly 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）
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	7,870
Upper	-
Lower	-
% change	
Forecast	-
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	705
Upper	-
Lower	-
% change	
Forecast	-
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	745
Upper	-
Lower	-
% change	
Forecast	-
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	500
Upper	-

Lower	-
% change	
Forecast	-
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	52.21
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	-
Preamble to consolidated forecasts	
Preamble to forecasts	2. 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)等を適用しているため、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、対前期増減率は記載しておりません。

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

Feb 2022

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	
Note to material changes in subsidiaries during this period	-

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

Feb 2022

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7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の適用)」をご覧ください。

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

Feb 2022

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

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, accounting estimates and retrospective restatement

Note to changes in accounting policies, accounting estimates and retrospective restatement

(注)詳細は、添付資料7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(会計方針の変更)」をご覧ください。

## Notes, Quarterly-Number of issued and outstanding shares common stock

Feb 2022

May 2021

Feb 2021

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

1,102,126

968,505

Average number of shares

9,586,014

9,668,249

Note to number of issued and outstanding shares (common stock)

Note to number of issued and outstanding shares (common stock)

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