

## Document and entity information

	May 2024	Aug 2023
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		2023-09-29
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
Name		坂巻 詳浩
Tel		03-4531-2111
Other		
Quarterly statement filing date (as planned)		2023-10-10
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		true
Tokyo Growth		-
Tokyo 1st section		-
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
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	2024-05-31	
Quarterly period		1

## Business Results-Quarterly operating results

(in millions of yens)

	Aug 2023	Aug 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	2,250	2,077
% change	8.3	18.0
Operating profit		
Operating profit	216	217
% change	-0.3	30.8
Ordinary profit		
Ordinary profit	230	234
% change	-1.9	30.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	164	170
% change	-3.3	88.9
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	187	186
Change in comprehensive income	0.2	225.6
Other consolidated operating results		
Basic earnings per share (Yen)	17.05	17.65
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	-

## Business Results-Quarterly financial positions

(in millions of yens)

	Aug 2023	May 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	11,178	12,311
Net assets	10,091	10,077
Capital adequacy ratio (%)	90.3	81.9
Note to consolidated financial positions		
Owner's equity	10,091	10,077
Note to financial positions	-	-

## Business Results-Note to quarterly business results

	Aug 2023
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 2024	Aug 2023	May 2023
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-	-	-

Second quarter		
Result		17.00
Forecast	18.00	
Upper	-	
Lower	-	
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		18.00
Forecast	18.00	
Upper	-	
Lower	-	
Annual		
Result		35.00
Forecast	36.00	
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 2024	Nov 2023
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3 . 2024年 5 月期の 連結業績予想（2023 年 6 月 1 日 ~ 2024年 5 月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	9,090	4,490
Upper	-	-
Lower	-	-
% change		
Forecast	1.9	4.4
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	915	450
Upper	-	-
Lower	-	-
% change		
Forecast	0.8	0.6
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	970	480
Upper	-	-
Lower	-	-

% change		
Forecast	0.3	2.6
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	690	340
Upper	-	-
Lower	-	-
% change		
Forecast	1.1	10.0
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	71.37	35.19
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, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Aug 2023

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Others

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in 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

Aug 2023

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

	Aug 2023
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 2023	May 2023	Aug 2022
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	985,639	985,439	
Average number of shares	9,659,405		9,643,918
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.