

## Document and entity information

	May 2025	Nov 2024
Company information		
Company information		
FASF member mark		true
Document name		第2四半期（中間期）決算短信〔日本基準〕（連結）
Filing date		2024-12-27
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		
Semi-annual statement filing date (as planned)		2025-01-10
Dividend payable date (as planned)		2025-02-04
Supplemental material of results		true
Way of getting		-
Convening briefing of results		true
Target for briefing of results		(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	
Quarterly period		2

## Business Results-Quarterly operating results

(in millions of yens)

	Nov 2024	Nov 2023
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	4,962	4,541
% change	9.3	5.6
Operating profit		
Operating profit	538	462
% change	16.4	3.3
Ordinary profit		
Ordinary profit	654	476
% change	37.3	1.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	464	340
% change	36.5	10.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	649	326
Change in comprehensive income	99.0	9.3
Other consolidated operating results		
Basic earnings per share (Yen)	48.06	35.25
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Nov 2024	May 2024
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	12,939	12,803
Net assets	10,925	10,456
Capital adequacy ratio (%)	84.4	81.7
Note to consolidated financial positions		
Owner's equity	10,925	10,456
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Nov 2024
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 2025	Nov 2024	May 2024
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-

Second quarter		
Result	26.00	18.00
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		20.00
Forecast	26.00	
Upper	-	
Lower	-	
Annual		
Result		38.00
Forecast	52.00	
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 2025
Quarterly forecasts			
Quarterly forecasts			
Title for forecasts		3 . 2025年 5 月期の 連結業績予想（2024 年 6 月 1 日 ~ 2025年 5 月31日）	
Preamble to consolidated forecasts			
Preamble to forecasts		-	
Main table of consolidated forecasts			
Net sales			
Net sales			
Forecast		10,000	
Upper		-	
Lower		-	
% change			
Forecast		5.6	
Upper		-	
Lower		-	
Operating profit			
Operating profit			
Forecast		1,000	
Upper		-	
Lower		-	
% change			
Forecast		4.6	
Upper		-	
Lower		-	
Ordinary profit			
Ordinary profit			
Forecast		1,060	
Upper		-	
Lower		-	
% change			
Forecast		5.1	
Upper		-	

Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	755
Upper	-
Lower	-
% change	
Forecast	3.4
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	78.02
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)

	Nov 2024
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, Semiannual-Applying of specific accounting of the consolidated semi-annual financial statements

	Nov 2024
Applying of specific accounting of the consolidated semi-annual financial statements	
Applying of specific accounting of the consolidated semi-annual financial statements	
Others	
Applying of specific accounting of the consolidated semi-annual financial statements	
Applying of specific accounting of the consolidated semi-annual financial statements	true
Note to applying of specific accounting of the consolidated semi-annual financial statements	
Note to applying of specific accounting of the consolidated semi-annual financial statements	(注)詳細は、添付資料9ページ「2.中間連結財務諸表及び主な注記(4)中間連結財務諸表に関する注記事項(中間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

	Nov 2024
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

	Nov 2024	May 2024	Nov 2023
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	965,550	973,242	
Average number of shares	9,673,959		9,663,151
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.