

Document and entity information

May 2024

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2024-07-09
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	東 智
Inquiries	
Title	取締役 財務統括
Name	坂巻 詳浩
Tel	03-4531-2111
Other	
Date of general shareholders' meeting (as planned)	2024-08-28
Dividend payable date (as planned)	2024-08-08
Annual securities report filing date (as planned)	2024-08-28
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 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

Business Results-Operating results

(in millions of yens)

	May 2024	May 2023
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	9,468	8,923
% change	6.1	12.3
Operating profit		
Operating profit	956	908
% change	5.3	17.1
Ordinary profit		
Ordinary profit	1,008	967
% change	4.2	19.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	730	682
% change	7.0	28.1
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	712	739
Change in comprehensive income	-3.6	162.4
Other consolidated operating results		
Basic earnings per share (Yen)	75.56	70.70
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	7.1	6.9
Ordinary profit to total assets ratio (%)	8.0	8.0
Operating profit to net sales ratio (%)	10.1	10.2
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	May 2024	May 2023
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	12,803	12,311
Net assets	10,456	10,077
Capital adequacy ratio (%)	81.7	81.9
Net assets per share (Yen)	1,081.14	1,043.28
Note to consolidated financial positions		
Owner's equity	10,456	10,077
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	May 2024	May 2023
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	1,050	312
Cash flows from investing activities	-291	435
Cash flows from financing activities	-347	-347
Cash and equivalents, end of period	4,582	4,157

Business Results-Note to business results

May 2024

Note to business results

Note to business results

Note to consolidated financial results

Note to consolidated financial results

-

Dividends

(in millions of yens)

	May 2025	May 2024	May 2023
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		18.00	17.00
Forecast	26.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		20.00	18.00
Forecast	26.00		
Upper	-		
Lower	-		
Annual			
Result		38.00	35.00
Forecast	52.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		367	338
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		50.3	49.5
Forecast	66.6		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		3.6	3.4
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	May 2025	Nov 2024
Forecasts		
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	4,780
Upper	-	-
Lower	-	-
% change		
Forecast	5.6	5.3
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	1,000	480
Upper	-	-
Lower	-	-
% change		
Forecast	4.6	3.8
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	1,060	575
Upper	-	-
Lower	-	-
% change		
Forecast	5.1	20.7
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	755	410
Upper	-	-
Lower	-	-
% change		
Forecast	3.4	20.4
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	78.06	42.39
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

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

	May 2024
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 2024	May 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	973,242	985,439
Average number of shares	9,667,757	9,654,214
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 2024	May 2023
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	9,319	8,723
% change	6.8	11.8
Operating profit		
Operating profit	952	913

% change	4.2	15.3
Ordinary profit		
Ordinary profit	1,009	965
% change	4.5	15.1
Profit		
Profit	731	681
% change	7.4	-2.2
Other non-consolidated operating results		
Basic earnings per share (Yen)	75.70	70.56
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	May 2024	May 2023
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	12,581	12,097
Net assets	10,229	9,865
Capital adequacy ratio (%)	81.3	81.5
Net assets per share (Yen)	1,057.64	1,021.32
Note to non-consolidated financial positions		
Owner's equity	10,229	9,865
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	May 2024
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 2025	Nov 2024
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2. 2025年5月期の個別業績予想(2024年6月1日~2025年5月31日)	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	9,840	4,700
Upper	-	-
Lower	-	-
% change		
Forecast	5.6	5.3
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	1,060	575

Upper	-	-
Lower	-	-
% change		
Forecast	5.0	18.0
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	755	410
Upper	-	-
Lower	-	-
% change		
Forecast	3.2	16.6
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	78.06	42.39
Upper	-	-
Lower	-	-
Note to non-consolidated forecasts		
Note to forecasts	-	

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