

Document and entity information

	May 2026	Nov 2025
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		2025-12-26
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)		2026-01-09
Dividend payable date (as planned)		2026-02-05
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	2026-05-31	
Quarterly period		2

Business Results-Quarterly operating results

(in millions of yens)

	Nov 2025	Nov 2024
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	5,835	4,962
% change	17.6	9.3
Operating profit		
Operating profit	739	538
% change	37.4	16.4
Ordinary profit		
Ordinary profit	753	654
% change	15.1	37.3
Profit attributable to owners of parent		
Profit attributable to owners of parent	558	464
% change	20.0	36.5
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	571	649
Change in comprehensive income	-12.1	99.0
Other consolidated operating results		
Basic earnings per share (Yen)	57.64	48.06
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Nov 2025	May 2025
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	13,614	14,473
Net assets	11,336	11,088
Capital adequacy ratio (%)	83.3	76.6
Note to consolidated financial positions		
Owner's equity	11,336	11,088
Note to financial positions	-	

Business Results-Note to quarterly business results

	Nov 2025
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 2026	Nov 2025	May 2025
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-

Second quarter		
Result	33.00	26.00
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		36.00
Forecast	33.00	
Upper	-	
Lower	-	
Annual		
Result		62.00
Forecast	66.00	
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		

（注2）2025年5月
期中間配当金の内
訳 普通配当26円
00銭2025年5月期期
末配当金の内訳
普通配当28円00銭
特別配当8円00銭
2026年5月期中間配
当金の内訳 普通
配当29円00銭 特別
配当4円00銭2026年
5月期（予想）期末
配当金の内訳 普通配
当29円00銭 特別配
当4円00銭

Quarterly Forecasts

(in millions of yens)

		May 2026
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts		3．2026年5月期の 連結業績予想（2025 年6月1日～2026年 5月31日）
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		11,500
Upper		-
Lower		-
% change		
Forecast		9.8
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		1,260
Upper		-
Lower		-
% change		

Forecast	10.1
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	1,285
Upper	-
Lower	-
% change	
Forecast	0.3
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	945
Upper	-
Lower	-
% change	
Forecast	-36.1
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	97.54
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 2025
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 2025
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 2025

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 2025

May 2025

Nov 2024

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

950,585

967,350

Average number of shares

9,682,709

9,673,959

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.