

Document and entity information

	May 2026	Feb 2026
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		2026-03-31
Company name		Japan Process Development Co.,Ltd.
Securities code		9651
URL		https://www.jpdc.co.jp/
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Supplemental material of results		-
Way of getting		-
Convening briefing of results		-
Target for briefing of 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 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		3

Business Results-Quarterly operating results

(in millions of yens)

	Feb 2026	Feb 2025
Quarterly operating results		
Quarterly operating results		

Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	8,920	7,622
% change	17.0	10.7
Operating profit		
Operating profit	1,143	855
% change	33.7	19.2
Ordinary profit		
Ordinary profit	1,160	981
% change	18.3	30.4
Profit attributable to owners of parent		
Profit attributable to owners of parent	858	1,242
% change	-30.9	129.1
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	904	845
Change in comprehensive income	6.9	54.9
Other consolidated operating results		
Basic earnings per share (Yen)	88.60	128.41
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	-

Business Results-Quarterly financial positions

(in millions of yens)

	Feb 2026	May 2025
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	13,522	14,473
Net assets	11,349	11,088
Capital adequacy ratio (%)	83.9	76.6
Note to consolidated financial positions		
Owner's equity	11,349	11,088
Note to financial positions	-	-

Business Results-Note to quarterly business results

	Feb 2026
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	Feb 2026	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	-	-	-

Year end		
Result		36.00
Forecast	43.00	
Upper	-	
Lower	-	
Annual		
Result		62.00
Forecast	76.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual		true
Note to dividends		
Note to dividends		
Annual		<p>配当予想の修正については、本日（2026年3月31日）公表いたしました「期末配当予想の修正（増配）に関するお知らせ」をご覧ください。（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39円00銭 特別配当4円00銭</p>

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		12,000
Upper		-
Lower		-
% change		
Forecast		14.6
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		1,460
Upper		-
Lower		-
% change		
Forecast		27.6
Upper		-

Lower	-
Ordinary profit	
Ordinary profit	
Forecast	1,480
Upper	-
Lower	-
% change	
Forecast	15.5
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	1,090
Upper	-
Lower	-
% change	
Forecast	-26.3
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	112.50
Upper	-
Lower	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	true
Note to consolidated forecasts	
Note to forecasts	連結業績予想の修正については、本日（2026年3月31日）公表いたしました「業績予想の修正に関するお知らせ」をご覧ください。

Notes-Significant changes in the scope of consolidation during the period

(in millions of yens)

	Feb 2026
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, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Feb 2026
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8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に関する注記)」をご覧ください。

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

Feb 2026

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

	Feb 2026	May 2025	Feb 2025
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	9,686,575		9,675,651
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.