

## Document and entity information

May 2026

|                                                    |                                    |
|----------------------------------------------------|------------------------------------|
| Company information                                |                                    |
| Company information                                |                                    |
| FASF member mark                                   | true                               |
| Document name                                      | 決算短信〔日本基準〕（連結）                     |
| Filing date                                        | 2026-07-07                         |
| 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) | 2026-08-26                         |
| Dividend payable date (as planned)                 | 2026-08-06                         |
| Annual securities report filing date (as planned)  | 2026-08-26                         |
| 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                                              | 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                         |

## Business Results-Operating results

(in millions of yens)

|                                                    | May 2026 | May 2025 |
|----------------------------------------------------|----------|----------|
| Operating results                                  |          |          |
| Operating results                                  |          |          |
| Consolidated operating results                     |          |          |
| Consolidated income statements information         |          |          |
| Net sales                                          |          |          |
| Net sales                                          | 12,119   | 10,473   |
| % change                                           | 15.7     | 10.6     |
| Operating profit                                   |          |          |
| Operating profit                                   | 1,509    | 1,144    |
| % change                                           | 31.8     | 19.7     |
| Ordinary profit                                    |          |          |
| Ordinary profit                                    | 1,525    | 1,281    |
| % change                                           | 19.0     | 27.1     |
| Profit attributable to owners of parent            |          |          |
| Profit attributable to owners of parent            | 1,138    | 1,478    |
| % change                                           | -23.0    | 102.3    |
| Note to consolidated income statements information |          |          |
| Comprehensive income                               |          |          |
| Comprehensive income                               | 1,180    | 1,065    |
| Change in comprehensive income                     | 10.9     | 49.4     |
| Other consolidated operating results               |          |          |
| Basic earnings per share (Yen)                     | 117.51   | 152.76   |
| Diluted earnings per share (Yen)                   | -        | -        |
| Rate of return on equity (%)                       | 10.0     | 13.7     |
| Ordinary profit to total assets ratio (%)          | 10.5     | 9.4      |
| Operating profit to net sales ratio (%)            | 12.5     | 10.9     |
| Note to consolidated operating results             |          |          |
| Investment profit (loss) on equity method          | -        | -        |
| Note to operating results                          | -        |          |

## Business Results-Financial positions

(in millions of yens)

|                                          | May 2026 | May 2025 |
|------------------------------------------|----------|----------|
| Financial positions                      |          |          |
| Financial positions                      |          |          |
| Consolidated financial positions         |          |          |
| Total assets                             | 14,594   | 14,473   |
| Net assets                               | 11,626   | 11,088   |
| Capital adequacy ratio (%)               | 79.7     | 76.6     |
| Net assets per share (Yen)               | 1,199.28 | 1,145.82 |
| Note to consolidated financial positions |          |          |
| Owner's equity                           | 11,626   | 11,088   |
| Note to financial positions              | -        |          |

## Business Results-Cash flows

(in millions of yens)

|                                      | May 2026 | May 2025 |
|--------------------------------------|----------|----------|
| Cash flows                           |          |          |
| Cash flows                           |          |          |
| Consolidated cash flows              |          |          |
| Cash flows from operating activities | 191      | 498      |
| Cash flows from investing activities | 425      | 1,030    |
| Cash flows from financing activities | -665     | -444     |
| Cash and equivalents, end of period  | 5,642    | 5,664    |
| Note to consolidated cash flows      |          |          |
| Note to cash flows                   | -        |          |

## Business Results-Note to business results

|                                        |          |
|----------------------------------------|----------|
|                                        | May 2026 |
| Note to business results               |          |
| Note to business results               |          |
| Note to consolidated financial results |          |
| Note to consolidated financial results | -        |

## Dividends

(in millions of yens)

|                                                                 | May 2027 | May 2026 | May 2025 |
|-----------------------------------------------------------------|----------|----------|----------|
| Dividends                                                       |          |          |          |
| Dividends                                                       |          |          |          |
| Dividends                                                       |          |          |          |
| Dividend per share (Yen)                                        |          |          |          |
| Dividend per share (Yen)                                        |          |          |          |
| First quarter                                                   |          |          |          |
| Result                                                          |          | -        | -        |
| Forecast                                                        | -        |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Second quarter                                                  |          |          |          |
| Result                                                          |          | 33.00    | 26.00    |
| Forecast                                                        | 46.00    |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Third quarter                                                   |          |          |          |
| Result                                                          |          | -        | -        |
| Forecast                                                        | -        |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Year end                                                        |          |          |          |
| Result                                                          |          | 43.00    | 36.00    |
| Forecast                                                        | 46.00    |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Annual                                                          |          |          |          |
| Result                                                          |          | 76.00    | 62.00    |
| Forecast                                                        | 92.00    |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Total dividend paid                                             |          |          |          |
| Total dividend paid                                             |          |          |          |
| Annual                                                          |          |          |          |
| Result                                                          |          | 736      | 600      |
| Payout ratio (consolidated)                                     |          |          |          |
| Payout ratio (%)                                                |          |          |          |
| Annual                                                          |          |          |          |
| Result                                                          |          | 64.7     | 40.6     |
| Forecast                                                        | 66.2     |          |          |
| Ratio of total amount of dividends to net assets (consolidated) |          |          |          |
| Ratio of total amount of dividends to net assets (%)            |          |          |          |
| Annual                                                          |          |          |          |
| Result                                                          |          | 6.5      | 5.6      |
| Note to dividends                                               |          |          |          |
| Note to dividends                                               |          |          |          |

Annual

(注1) 2025年5月  
期配当金の内訳 普通  
配当54円00銭 特別  
配当8円00銭(注  
2) 2026年5月期配  
当金の内訳 普通配当  
68円00銭 特別配当  
8円00銭(注3)  
2027年5月期配当金  
の内訳 普通配当84円  
00銭 特別配当8円  
00銭

Forecasts

(in millions of yens)

May 2027      Nov 2026

| Forecasts                               |  |                                                      |       |
|-----------------------------------------|--|------------------------------------------------------|-------|
| Forecasts                               |  |                                                      |       |
| Title for forecasts                     |  | 3. 2027年5月期の<br>連結業績予想（2026<br>年6月1日～2027年<br>5月31日） |       |
| Preamble to consolidated forecasts      |  |                                                      |       |
| Preamble to forecasts                   |  | -                                                    |       |
| Main table of consolidated forecasts    |  |                                                      |       |
| Net sales                               |  |                                                      |       |
| Net sales                               |  |                                                      |       |
| Forecast                                |  | 13,380                                               | 6,510 |
| Upper                                   |  | -                                                    | -     |
| Lower                                   |  | -                                                    | -     |
| % change                                |  |                                                      |       |
| Forecast                                |  | 10.4                                                 | 11.6  |
| Upper                                   |  | -                                                    | -     |
| Lower                                   |  | -                                                    | -     |
| Operating profit                        |  |                                                      |       |
| Operating profit                        |  |                                                      |       |
| Forecast                                |  | 1,665                                                | 810   |
| Upper                                   |  | -                                                    | -     |
| Lower                                   |  | -                                                    | -     |
| % change                                |  |                                                      |       |
| Forecast                                |  | 10.3                                                 | 9.5   |
| Upper                                   |  | -                                                    | -     |
| Lower                                   |  | -                                                    | -     |
| Ordinary profit                         |  |                                                      |       |
| Ordinary profit                         |  |                                                      |       |
| Forecast                                |  | 1,685                                                | 820   |
| Upper                                   |  | -                                                    | -     |
| Lower                                   |  | -                                                    | -     |
| % change                                |  |                                                      |       |
| Forecast                                |  | 10.5                                                 | 8.9   |
| Upper                                   |  | -                                                    | -     |
| Lower                                   |  | -                                                    | -     |
| Profit attributable to owners of parent |  |                                                      |       |
| Profit attributable to owners of parent |  |                                                      |       |
| Forecast                                |  | 1,235                                                | 600   |
| Upper                                   |  | -                                                    | -     |
| Lower                                   |  | -                                                    | -     |
| % change                                |  |                                                      |       |
| Forecast                                |  | 8.5                                                  | 7.5   |
| Upper                                   |  | -                                                    | -     |
| Lower                                   |  | -                                                    | -     |
| Basic earnings per share (Yen)          |  |                                                      |       |
| Basic earnings per share (Yen)          |  |                                                      |       |
| Forecast                                |  | 138.91                                               | 66.77 |
| Upper                                   |  | -                                                    | -     |

|                                |                                                                                                                                                                                                     |   |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| Lower                          | -                                                                                                                                                                                                   | - |
| Note to consolidated forecasts |                                                                                                                                                                                                     |   |
| Note to forecasts              | <p>(注) 当社は2026年7月7日開催の取締役会において、自己株式の取得について決議いたしました。2027年5月期の連結業績予想における「1株当たり当期純利益」については、当該自己株式の取得の影響を考慮しております。なお、当該自己株式の取得については、添付資料17ページ「3. 連結財務諸表及び主な注記（5）連結財務諸表に関する注記事項（重要な後発事象の注記）」をご覧ください。</p> |   |

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

(in millions of yens)

|                                                                             | May 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-Changes in accounting policies and accounting estimates retrospective restatement

|                                                                                            | May 2026 |
|--------------------------------------------------------------------------------------------|----------|
| 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 2026 | May 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                                                                     | 9,688,556  | 9,676,245  |
| 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 2026 | May 2025 |
| Non-consolidated operating results             |          |          |
| Non-consolidated operating results             |          |          |
| Non-consolidated operating results             |          |          |
| Non-consolidated income statements information |          |          |
| Net sales                                      |          |          |
| Net sales                                      | 12,010   | 10,349   |
| % change                                       | 16.1     | 11.1     |
| Operating profit                               |          |          |
| Operating profit                               | 1,475    | 1,150    |
| % change                                       | 28.2     | 20.9     |
| Ordinary profit                                |          |          |
| Ordinary profit                                | 1,504    | 1,275    |
| % change                                       | 17.9     | 26.3     |
| Profit                                         |          |          |
| Profit                                         | 1,117    | 1,472    |
| % change                                       | -24.1    | 101.2    |
| Other non-consolidated operating results       |          |          |
| Basic earnings per share (Yen)                 | 115.36   | 152.17   |
| 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 2026 | May 2025 |
| Non-consolidated financial positions         |          |          |
| Non-consolidated financial positions         |          |          |
| Non-consolidated financial positions         |          |          |
| Total assets                                 | 14,317   | 14,245   |
| Net assets                                   | 11,343   | 10,858   |
| Capital adequacy ratio (%)                   | 79.2     | 76.2     |
| Net assets per share (Yen)                   | 1,170.10 | 1,122.06 |
| Note to non-consolidated financial positions |          |          |
| Owner's equity                               | 11,343   | 10,858   |
| Note to financial positions                  | -        |          |

## Business Results-Note to overview of nonconsolidated business results

|                                            |          |
|--------------------------------------------|----------|
|                                            | May 2026 |
| 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 2027                                             | Nov 2026 |
|------------------------------------------|------------------------------------------------------|----------|
| Non-consolidated forecasts               |                                                      |          |
| Non-consolidated forecasts               |                                                      |          |
| Title for forecasts                      | 2. 2027年5月期の<br>個別業績予想（2026<br>年6月1日～2027年<br>5月31日） |          |
| Preamble to non-consolidated forecasts   |                                                      |          |
| Preamble to forecasts                    | -                                                    |          |
| Main table of non-consolidated forecasts |                                                      |          |
| Net sales                                |                                                      |          |
| Net sales                                |                                                      |          |
| Forecast                                 | 13,210                                               | 6,430    |
| Upper                                    | -                                                    | -        |
| Lower                                    | -                                                    | -        |
| % change                                 |                                                      |          |
| Forecast                                 | 10.0                                                 | 11.2     |
| Upper                                    | -                                                    | -        |
| Lower                                    | -                                                    | -        |
| Ordinary profit                          |                                                      |          |
| Ordinary profit                          |                                                      |          |
| Forecast                                 | 1,685                                                | 820      |
| Upper                                    | -                                                    | -        |
| Lower                                    | -                                                    | -        |
| % change                                 |                                                      |          |
| Forecast                                 | 12.0                                                 | 12.1     |
| Upper                                    | -                                                    | -        |
| Lower                                    | -                                                    | -        |
| Profit                                   |                                                      |          |
| Profit                                   |                                                      |          |
| Forecast                                 | 1,235                                                | 600      |
| Upper                                    | -                                                    | -        |
| Lower                                    | -                                                    | -        |
| % change                                 |                                                      |          |
| Forecast                                 | 10.5                                                 | 11.8     |
| Upper                                    | -                                                    | -        |
| Lower                                    | -                                                    | -        |
| Basic earnings per share (Yen)           |                                                      |          |
| Basic earnings per share (Yen)           |                                                      |          |
| Forecast                                 | 138.91                                               | 66.77    |
| 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.