

Document and entity information

May 2022

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2022-07-07
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
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Inquiries	
Title	取締役 財務統括
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Other	
Date of general shareholders' meeting (as planned)	2022-08-26
Dividend payable date (as planned)	2022-08-08
Annual securities report filing date (as planned)	2022-08-26
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	
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	2022-05-31

Business Results-Operating results

(in millions of yens)

	May 2022	May 2021
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	7,947	7,643
% change	4.0	-1.6
Operating profit		
Operating profit	775	701
% change	10.5	-3.6
Ordinary profit		
Ordinary profit	808	803
% change	0.6	2.3
Profit attributable to owners of parent		
Profit attributable to owners of parent	532	544
% change	-2.1	-2.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	281	515
Change in comprehensive income	-45.3	-40.6
Other consolidated operating results		
Basic earnings per share (Yen)	55.63	56.27
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	5.5	5.7
Ordinary profit to total assets ratio (%)	6.9	7.0
Operating profit to net sales ratio (%)	9.8	9.2
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	May 2022	May 2021
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	11,735	11,782
Net assets	9,671	9,675
Capital adequacy ratio (%)	82.4	82.1
Net assets per share (Yen)	1,002.86	999.93
Note to consolidated financial positions		
Owner's equity	9,671	9,675
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	May 2022	May 2021
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	572	840
Cash flows from investing activities	259	696
Cash flows from financing activities	-386	-250
Cash and equivalents, end of period	3,755	3,290

Business Results-Note to business results

May 2022

Note to business results

Note to business results

Note to consolidated financial results

Note to consolidated financial results

-

Dividends

(in millions of yens)

	May 2023	May 2022	May 2021
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		14.00	13.00
Forecast	17.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		19.00	14.00
Forecast	17.00		
Upper	-		
Lower	-		
Annual			
Result		33.00	27.00
Forecast	34.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		316	261
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		59.3	48.0
Forecast	61.3		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		3.3	2.7
Note to dividends			
Note to dividends			

Annual

(注) 2022年5月期
 期末配当金の内訳 普
 通配当 14円00銭 記
 念配当 5円00銭
 2023年5月期につ
 きましては、2022年5
 月期の記念配当5円
 00銭を普通配当に繰
 り入れた上で1円00
 銭増配し、年間配当34
 円00銭(中間配当17
 円00銭、期末配当17
 円00銭)とする予定
 であります。

Forecasts

(in millions of yens)

	May 2023	Nov 2022
Forecasts		
Forecasts		
Title for forecasts	3. 2023年5月期の 連結業績予想(2022 年6月1日~2023年 5月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	8,400	4,100
Upper	-	-
Lower	-	-
% change		
Forecast	5.7	11.6
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	780	415
Upper	-	-
Lower	-	-
% change		
Forecast	0.6	20.4
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	830	435
Upper	-	-
Lower	-	-
% change		
Forecast	2.7	16.4
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	535	285
Upper	-	-
Lower	-	-
% change		
Forecast	0.4	26.7
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	55.48	29.55

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

	May 2022	
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 2022	
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	true	
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		(注)詳細は、添付資料13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(会計方針の変更)」をご覧ください。

Notes-Number of issued and outstanding shares common stock

	May 2022	May 2021
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	1,000,926	968,505
Average number of shares	9,578,473	9,670,333
Note to number of issued and outstanding shares (common stock)		

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	May 2022	May 2021
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	7,804	7,221
% change	8.1	-1.9
Operating profit		
Operating profit	792	636
% change	24.6	-2.9
Ordinary profit		
Ordinary profit	839	726
% change	15.5	3.1
Profit		
Profit	696	482
% change	44.4	-0.7
Other non-consolidated operating results		
Basic earnings per share (Yen)	72.70	49.88
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 2022	May 2021
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	11,535	11,370
Net assets	9,463	9,333
Capital adequacy ratio (%)	82.0	82.1
Net assets per share (Yen)	981.30	964.52
Note to non-consolidated financial positions		
Owner's equity	9,463	9,333
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	May 2022
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 2023	Nov 2022
Non-consolidated forecasts		
Non-consolidated forecasts		

2 . 2023年 5 月期の
個別業績予想 (2022
年 6 月 1 日 ~ 2023年
5 月31日)

Title for forecasts		
Preamble to non-consolidated forecasts		
Preamble to forecasts		-
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	8,150	3,950
Upper	-	-
Lower	-	-
% change		
Forecast	4.4	9.5
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	845	445
Upper	-	-
Lower	-	-
% change		
Forecast	0.7	14.6
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	555	295
Upper	-	-
Lower	-	-
% change		
Forecast	-20.3	-21.1
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	57.55	30.59
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.