

## Document and entity information

	May 2023	Feb 2023
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		2023-03-31
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		多田 俊郎
Inquiries		
Title		取締役 財務統括
Name		坂巻 詳浩
Tel		03-4531-2111
Other		
Quarterly statement filing date (as planned)		2023-04-10
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly 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 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	2023-05-31	
Quarterly period		

(in millions of yens)

	Feb 2023	Feb 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	6,530	5,633
% change	15.9	6.5
Operating profit		
Operating profit	688	553
% change	24.4	8.5
Ordinary profit		
Ordinary profit	733	578
% change	26.8	2.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	507	369
% change	37.5	-4.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	479	127
Change in comprehensive income	275.8	-68.8
Other consolidated operating results		
Basic earnings per share (Yen)	52.57	38.50
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	-

## Business Results-Quarterly financial positions

(in millions of yens)

	Feb 2023	May 2022
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	11,397	11,735
Net assets	9,817	9,671
Capital adequacy ratio (%)	86.1	82.4
Note to consolidated financial positions		
Owner's equity	9,817	9,671
Note to financial positions	-	-

## Business Results-Note to quarterly business results

	Feb 2023
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 2023	Feb 2023	May 2022
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-	-	-

Second quarter		
Result	17.00	14.00
Third quarter		
Result	-	-
Year end		
Result		19.00
Forecast	18.00	
Upper	-	
Lower	-	
Annual		
Result		33.00
Forecast	35.00	
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		-

## Quarterly Forecasts

(in millions of yens)

		May 2023
Quarterly forecasts		
Quarterly 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		8,800
Upper		-
Lower		-
% change		
Forecast		10.7
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		865
Upper		-
Lower		-
% change		
Forecast		11.6
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		925
Upper		-
Lower		-
% change		
Forecast		14.5
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		

Forecast	645
Upper	-
Lower	-
% change	
Forecast	21.0
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	66.81
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	true

## Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	Feb 2023
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 in subsidiaries)	
Others	
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 in 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, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Feb 2023
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7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の適用)」をご覧ください。

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

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		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, accounting estimates and retrospective restatement		
Note to changes in accounting policies, accounting estimates and retrospective restatement		(注)詳細は、添付資料7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(会計方針の変更)」をご覧ください。

## Notes, Quarterly-Number of issued and outstanding shares common stock

	Feb 2023	May 2022	Feb 2022
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	985,039	1,000,926	
Average number of shares	9,652,360		9,586,014
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.