

Document and entity information

May 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2023-07-07
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	多田 俊郎
Inquiries	
Title	取締役 財務統括
Name	坂巻 詳浩
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Other	
Date of general shareholders' meeting (as planned)	2023-08-25
Dividend payable date (as planned)	2023-08-07
Annual securities report filing date (as planned)	2023-08-25
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	2023-05-31

Business Results-Operating results

(in millions of yens)

	May 2023	May 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	8,923	7,947
% change	12.3	4.0
Operating profit		
Operating profit	908	775
% change	17.1	10.5
Ordinary profit		
Ordinary profit	967	808
% change	19.7	0.6
Profit attributable to owners of parent		
Profit attributable to owners of parent	682	532
% change	28.1	-2.1
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	739	281
Change in comprehensive income	162.4	-45.3
Other consolidated operating results		
Basic earnings per share (Yen)	70.70	55.63
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	6.9	5.5
Ordinary profit to total assets ratio (%)	8.0	6.9
Operating profit to net sales ratio (%)	10.2	9.8
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	May 2023	May 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	12,311	11,735
Net assets	10,077	9,671
Capital adequacy ratio (%)	81.9	82.4
Net assets per share (Yen)	1,043.28	1,002.86
Note to consolidated financial positions		
Owner's equity	10,077	9,671
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	May 2023	May 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	312	572
Cash flows from investing activities	435	259
Cash flows from financing activities	-347	-386
Cash and equivalents, end of period	4,157	3,755

Business Results-Note to business results

May 2023

Note to business results

Note to business results

Note to consolidated financial results

Note to consolidated financial results

-

Dividends

(in millions of yens)

	May 2024	May 2023	May 2022
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		17.00	14.00
Forecast	18.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		18.00	19.00
Forecast	18.00		
Upper	-		
Lower	-		
Annual			
Result		35.00	33.00
Forecast	36.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		338	316
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		49.5	59.3
Forecast	50.4		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		3.4	3.3
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	May 2024	Nov 2023
Forecasts		
Forecasts		
Title for forecasts	3 . 2024年5月期の 連結業績予想（2023 年6月1日～2024年 5月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	9,090	4,490
Upper	-	-
Lower	-	-
% change		
Forecast	1.9	4.4
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	915	450
Upper	-	-
Lower	-	-
% change		
Forecast	0.8	0.6
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	970	480
Upper	-	-
Lower	-	-
% change		
Forecast	0.3	2.6
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	690	340
Upper	-	-
Lower	-	-
% change		
Forecast	1.1	10.0
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	71.43	35.20
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

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 2023
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12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 2023	May 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	985,439	1,000,926
Average number of shares	9,654,214	9,578,473
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 2023	May 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		

Net sales		
Net sales	8,723	7,804
% change	11.8	8.1
Operating profit		
Operating profit	913	792
% change	15.3	24.6
Ordinary profit		
Ordinary profit	965	839
% change	15.1	15.5
Profit		
Profit	681	696
% change	-2.2	44.4
Other non-consolidated operating results		
Basic earnings per share (Yen)	70.56	72.70
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 2023	May 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	12,097	11,535
Net assets	9,865	9,463
Capital adequacy ratio (%)	81.5	82.0
Net assets per share (Yen)	1,021.32	981.30
Note to non-consolidated financial positions		
Owner's equity	9,865	9,463
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	May 2023
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 2024	Nov 2023
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2. 2024年5月期の個別業績予想(2023年6月1日~2024年5月31日)	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	-
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	8,915	4,400
Upper	-	-
Lower	-	-
% change		
Forecast	2.2	4.7

Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	970	480
Upper	-	-
Lower	-	-
% change		
Forecast	0.4	0.7
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	690	340
Upper	-	-
Lower	-	-
% change		
Forecast	1.3	6.9
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	71.43	35.20
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.