

Document and entity information

	May 2024	Nov 2023
Company information		
Company information		
FASF member mark		true
Document name		第2四半期決算短信 〔日本基準〕(連 結)
Filing date		2023-12-28
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		
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Other		
Quarterly statement filing date (as planned)		2024-01-11
Dividend payable date (as planned)		2024-02-01
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		(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		2024-05-31

Business Results-Quarterly operating results

(in millions of yens)

	Nov 2023	Nov 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	4,541	4,302
% change	5.6	17.1
Operating profit		
Operating profit	462	447
% change	3.3	29.8
Ordinary profit		
Ordinary profit	476	467
% change	1.9	25.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	340	308
% change	10.2	37.3
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	326	298
Change in comprehensive income	9.3	-
Other consolidated operating results		
Basic earnings per share (Yen)	35.25	32.02
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Nov 2023	May 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	11,813	12,311
Net assets	10,244	10,077
Capital adequacy ratio (%)	86.7	81.9
Note to consolidated financial positions		
Owner's equity	10,244	10,077
Note to financial positions	-	

Business Results-Note to quarterly business results

	Nov 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 2024	Nov 2023	May 2023
Quarterly dividends			

Quarterly dividends

Dividends		
Dividend per share (Yen)		
Dividend per share (Yen)		
First quarter		
Result	-	-
Second quarter		
Result	18.00	17.00
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		18.00
Forecast	18.00	
Upper	-	
Lower	-	
Annual		
Result		35.00
Forecast	36.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	
Note to dividends		
Note to dividends		
Annual		-

Quarterly Forecasts

(in millions of yens)

May 2024

Quarterly forecasts		
Quarterly 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
Upper		-
Lower		-
% change		
Forecast		1.9
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		915
Upper		-
Lower		-
% change		
Forecast		0.8
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		

Forecast	970
Upper	-
Lower	-
% change	
Forecast	0.3
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	690
Upper	-
Lower	-
% change	
Forecast	1.1
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	71.37
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	-

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

	Nov 2023
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, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Nov 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8ページ「2. 四半期連結財務諸表及び主な注記(4) 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

	Nov 2023
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

	Nov 2023	May 2023	Nov 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	972,042	985,439	
Average number of shares	9,663,151		9,648,463
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.