Document and entity information

	Mar 2026
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（連結）
Filing date	2026-05-12
Company name	JMS CO.,LTD.
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	-
Securities code	77020
URL	https://www.jms.cc/
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2026-03-31
Representative	
Title	代表取締役社長
Name	桂 龍司
Inquiries	
Title	執行役員コーポレート本部長
Name	落合 芳紀
Tel	082-243-5844
Other	
Date of general shareholders' meeting (as planned)	2026-06-23
Dividend payable date (as planned)	2026-06-24
Annual securities report filing date (as planned)	2026-06-22
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	-
Note to fraction processing method	（百万円未満切捨て）

Business Results-Operating results

(in millions of yens)

	Mar 2026	Mar 2025

Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	65,845	69,749
% change	-5.6	6.8
Operating profit		
Operating profit	381	872
% change	-56.3	-
Ordinary profit		
Ordinary profit	356	514
% change	-30.8	252.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	-783	89
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,264	584
Change in comprehensive income	116.5	-76.0
Other consolidated operating results		
Basic earnings per share (Yen)	-31.97	3.65
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	-1.9	0.2
Ordinary profit to total assets ratio (%)	0.4	0.6
Operating profit to net sales ratio (%)	0.6	1.3
Note to consolidated operating results		
Investment profit (loss) on equity method	235	201
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	Mar 2026	Mar 2025
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	83,067	81,432
Net assets	41,791	40,927
Capital adequacy ratio (%)	50.2	50.1
Net assets per share (Yen)	1,701.18	1,666.51
Note to consolidated financial positions		
Owner's equity	41,730	40,835
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	Mar 2026	Mar 2025
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	1,584	1,467
Cash flows from investing activities	-2,250	-3,132
Cash flows from financing activities	2,687	-3,186
Cash and equivalents, end of period	7,717	5,507
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Mar 2026
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Mar 2027	Mar 2026	Mar 2025
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		8.50	8.50
Forecast	8.50		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		8.50	8.50
Forecast	8.50		
Upper	-		
Lower	-		
Annual			
Result		17.00	17.00
Forecast	17.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		416	416
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		-	465.8
Forecast	69.4		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.0	1.0
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	Mar 2027	Sep 2026

Forecasts		
Forecasts		
Title for forecasts	3. 2027年3月期の連結業績予想（2026年4月1日～2027年3月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	66,000	31,600
Upper	-	-
Lower	-	-
% change		
Forecast	0.2	-1.9
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	1,000	350
Upper	-	-
Lower	-	-
% change		
Forecast	162.1	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	900	300
Upper	-	-
Lower	-	-
% change		
Forecast	152.4	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	600	200
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	24.47	8.16
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts		

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

(in millions of yens)

	Mar 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	-
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

	Mar 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

	Mar 2026	Mar 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)	24,733,466	24,733,466
Number of treasury stock at the end of fiscal year	202,966	229,777
Average number of shares	24,521,253	24,496,259
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)

	Mar 2026	Mar 2025
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	44,759	46,030
% change	-2.8	7.3
Operating profit		
Operating profit	239	983
% change	-75.6	-
Ordinary profit		
Ordinary profit	949	1,483
% change	-36.0	146.4
Profit		
Profit	1,074	1,270
% change	-15.4	135.0
Other non-consolidated operating results		
Basic earnings per share (Yen)	43.82	51.86
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)

	Mar 2026	Mar 2025
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	57,460	56,397
Net assets	27,515	26,455
Capital adequacy ratio (%)	47.9	46.9
Net assets per share (Yen)	1,121.71	1,079.64
Note to non-consolidated financial positions		
Owner's equity	27,515	26,455
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	Mar 2026
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.