Document and entity information

	Mar 2027	Sep 2026
Company information		
Company information		
FASF member mark		true
Document name		第2四半期（中間期）決算短信〔日本基準〕（連結）
Filing date		2026-11-06
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	2027-03-31	
Quarterly period		2
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		
Semi-annual statement filing date (as planned)		2026-11-12
Dividend payable date (as planned)		2026-12-10
Supplemental material of results		true
Way of getting		-
Convening briefing of results		true
Target for briefing of results		-
Note to fraction processing method		（百万円未満切捨て）

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2026	Sep 2025
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	32,391	32,216
% change	0.5	-4.8
Operating profit		
Operating profit	9	-19
% change	-	-
Ordinary profit		
Ordinary profit	-145	-46
% change	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	-262	-190
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	324	14
Change in comprehensive income	-	-78.6
Other consolidated operating results		
Basic earnings per share (Yen)	-10.69	-7.78
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2026	Mar 2026
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	82,922	83,067
Net assets	41,916	41,791
Capital adequacy ratio (%)	50.5	50.2
Note to consolidated financial positions		
Owner's equity	41,856	41,730
Note to financial positions	-	

Business Results-Note to quarterly business results

	Sep 2026
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)

	Mar 2027	Sep 2026	Mar 2026
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-

Second quarter		
Result	8.50	8.50
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		8.50
Forecast	8.50	
Upper	-	
Lower	-	
Annual		
Result		17.00
Forecast	17.00	
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)

	Mar 2027
Quarterly forecasts	
Quarterly 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	68,000
Upper	-
Lower	-
% change	
Forecast	3.3
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	700
Upper	-
Lower	-
% change	
Forecast	83.5
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	400
Upper	-
Lower	-
% change	
Forecast	12.2
Upper	-

Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	100
Upper	-
Lower	-
% change	
Forecast	-
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	4.07
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-Significant changes in the scope of consolidation during the period

(in millions of yens)

	Sep 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, Semiannual-Applying of specific accounting of the consolidated semi-annual financial statements

	Sep 2026
Applying of specific accounting of the consolidated semi-annual financial statements	
Applying of specific accounting of the consolidated semi-annual financial statements	
Others	
Applying of specific accounting of the consolidated semi-annual financial statements	
Applying of specific accounting of the consolidated semi-annual financial statements	-
Note to applying of specific accounting of the consolidated semi-annual financial statements	
Note to applying of specific accounting of the consolidated semi-annual financial statements	-

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

	Sep 2026
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	true	
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

	Sep 2026	Mar 2026	Sep 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	182,479	202,966	
Average number of shares	24,536,773		24,511,838
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.