Document and entity information

	May 2015
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（連結）
Filing date	2015-07-06
Company name	Japan Process Development Co.,Ltd.
Stock exchange listings	
Tokyo	true
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo JASDAQ	true
Tokyo PRO Market	-
Tokyo Others	-
Nagoya	-
Nagoya 1st section	-
Nagoya 2nd section	-
Nagoya Centrex	-
Nagoya Others	-
Sapporo	-
Sapporo	-
Sapporo Ambitious	-
Sapporo Others	-
Fukuoka	-
Fukuoka	-
Fukuoka Q-Board	-
Fukuoka Others	-
Green Sheet	-
Japan Securities Dealers Association	-
Securities code	96510
URL	http://www.jpd.co.jp
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2015-05-31
Representative	
Title	代表取締役社長
Name	上石　芳昭
Inquiries	
Title	取締役　財務統括
Name	久保　裕
Tel	03-5408-3351
Other	
Date of general shareholders' meeting (as planned)	2015-08-28
Dividend payable date (as planned)	2015-08-10
Annual securities report filing date (as planned)	2015-08-28
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）

Business Results-Operating results

(in millions of yens)

	May 2015	May 2014
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	5,813	5,275
% change	10.2	0.9

Operating income		
Operating income	487	375
% change	30.0	18.6
Ordinary income		
Ordinary income	534	425
% change	25.5	16.0
Net income		
Net income	310	241
% change	28.6	15.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	348	246
Change in comprehensive income	41.4	15.1
Other consolidated operating results		
Net income per share (Yen)	61.45	43.50
Diluted net income per share (Yen)	-	-
Net income to shareholders' equity ratio (%)	3.9	3.0
Ordinary income to total assets ratio (%)	5.8	4.7
Operating income to net sales ratio (%)	8.4	7.1
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	May 2015	May 2014
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	9,359	9,161
Net assets	7,827	8,214
Capital adequacy ratio (%)	83.6	89.7
Net assets per share (Yen)	1,590.07	1,481.36
Note to consolidated financial positions		
Owner's equity	7,827	8,214
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	May 2015	May 2014
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	299	269
Cash flows from investing activities	346	-342
Cash flows from financing activities	-736	-170
Cash and equivalents, end of period	812	902
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	May 2015
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2016	May 2015	May 2014
Dividends			
Dividends			

Dividends				
Dividend per share (Yen)				
Dividend per share (Yen)				
First quarter				
Result			-	-
Forecast	-			
Upper	-			
Lower	-			
Second quarter				
Result			15.00	15.00
Forecast		15.00		
Upper	-			
Lower	-			
Third quarter				
Result			-	-
Forecast	-			
Upper	-			
Lower	-			
Year end				
Result			20.00	15.00
Forecast		15.00		
Upper	-			
Lower	-			
Annual				
Result			35.00	30.00
Forecast		30.00		
Upper	-			
Lower	-			
Total dividend paid				
Total dividend paid				
Annual				
Result			172	166
Payout ratio (consolidated)				
Payout ratio (%)				
Annual				
Result			57.0	69.0
Forecast		50.1		
Ratio of total amount of dividends to net assets (consolidated)				
Ratio of total amount of dividends to net assets (%)				
Annual				
Result			2.3	2.0
Note to dividends				
Note to dividends				
Annual			-	

Forecasts

(in millions of yens)

	May 2016	Nov 2015
Forecasts		
Forecasts		
Title for forecasts	3. 平成28年 5月期の連結業績予想（平成27年 6月 1日～平成28年 5月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	5,450	2,350
Upper	-	-
Lower	-	-
% change		
Forecast	-6.3	-14.0
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	370	80

Upper	-	-
Lower	-	-
% change		
Forecast	-24.2	-67.7
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	420	100
Upper	-	-
Lower	-	-
% change		
Forecast	-21.4	-62.0
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	295	89
Upper	-	-
Lower	-	-
% change		
Forecast	-4.9	-44.3
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	59.93	18.08
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

	May 2015
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	-
Name of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	-
Name 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 2015
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

	May 2015	May 2014
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)	5,745,184	5,745,184
Number of treasury stock at the end of fiscal year	822,634	200,134
Average number of shares	5,047,050	5,545,074
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 2015	May 2014
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	5,792	5,226
% change	10.8	1.2
Operating income		
Operating income	484	359
% change	34.8	16.4
Ordinary income		
Ordinary income	535	418
% change	28.0	15.2
Net income		
Net income	311	236
% change	31.5	14.8
Other non-consolidated operating results		
Net income per share (Yen)	61.75	42.74
Diluted net income 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 2015	May 2014
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	9,310	9,100
Net assets	7,779	8,164
Capital adequacy ratio (%)	83.6	89.7
Net assets per share (Yen)	1,580.39	1,472.48
Note to non-consolidated financial positions		
Owner's equity	7,779	8,164
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	May 2015
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 2016	Nov 2015
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2. 平成28年 5月期の個別業績予想（平成27年 6月 1日～平成28年 5月31日）	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	5,450	2,350
Upper	-	-
Lower	-	-
% change		
Forecast	-5.9	-13.4
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	420	100
Upper	-	-
Lower	-	-
% change		
Forecast	-21.6	-62.1
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	295	89
Upper	-	-
Lower	-	-
% change		
Forecast	-5.4	-44.5
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	59.93	18.08
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.