Document and entity information

	May 2017	Feb 2017
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信〔日本基準〕（連結）
Filing date		2017-03-31
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	2017-05-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		上石 芳昭
Inquiries		
Title		取締役 財務統括
Name		坂巻 詳浩
Tel		03-5408-3351
Other		
Quarterly statement filing date (as planned)		2017-04-10
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		（百万円未満切捨て）

Business Results-Quarterly operating results

(in millions of yens)

	Feb 2017	Feb 2016
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	3,725	4,168
% change	-10.6	0.5
Operating income		
Operating income	253	376
% change	-32.8	-7.1
Ordinary income		
Ordinary income	288	410
% change	-29.7	-4.6
Profit attributable to owners of parent		
Profit attributable to owners of parent	188	266
% change	-29.2	1.3
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	382	301
Change in comprehensive income	27.0	3.9
Other consolidated operating results		
Basic earnings per share (Yen)	38.39	54.24
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Feb 2017	May 2016
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	9,230	9,146
Net assets	8,210	8,011
Capital adequacy ratio (%)	88.9	87.6
Note to consolidated financial positions		
Owner's equity	8,210	8,011
Note to financial positions	-	

Business Results-Note to quarterly business results

	Feb 2017
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 2017	Feb 2017	May 2016
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-

Second quarter			
Result		17.50	15.00
Third quarter			
Result	-		-
Year end			
Result			20.00
Forecast		32.50	
Upper	-		
Lower	-		
Annual			
Result			35.00
Forecast		50.00	
Upper	-		
Lower	-		
Correction of dividend forecast from the most recent dividend forecast			
Correction of dividend forecast from the most recent dividend forecast			
Annual	true		
Note to dividends			
Note to dividends			
Annual		29年5月期期末配当金の内訳 普通配当17円50銭、記念配当15円00銭	

Quarterly Forecasts

(in millions of yens)

	May 2017
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 平成29年 5月期の連結業績予想（平成28年 6月 1日～平成29年 5月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	5,642
Upper	-
Lower	-
% change	
Forecast	0.4
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	393
Upper	-
Lower	-
% change	
Forecast	-7.7
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	446
Upper	-
Lower	-
% change	
Forecast	-7.0
Upper	-
Lower	-

Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	296
Upper	-
Lower	-
% change	
Forecast	-2.9
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	60.13
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

	Feb 2017
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, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Feb 2017
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	-
Note to applying of specific accounting of the consolidated quarterly financial statements	
Note to applying of specific accounting of the consolidated quarterly financial statements	-

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

	Feb 2017

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

	Feb 2017	May 2016	Feb 2016
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	822,634	
Average number of shares	4,922,550		4,922,550
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.