Document and entity information

	May 2017
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（連結）
Filing date	2017-07-07
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
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	
Date of general shareholders' meeting (as planned)	2017-08-25
Dividend payable date (as planned)	2017-08-07
Annual securities report filing date (as planned)	2017-08-25
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 2017	May 2016
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	5,567	5,618
% change	-0.9	-3.4
Operating income		
Operating income	407	425
% change	-4.2	-12.7
Ordinary income		
Ordinary income	464	479
% change	-3.1	-10.3
Profit attributable to owners of parent		
Profit attributable to owners of parent	306	304
% change	0.4	-1.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	481	356
Change in comprehensive income	34.9	2.3
Other consolidated operating results		
Basic earnings per share (Yen)	62.22	61.94
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	3.8	3.9
Ordinary income to total assets ratio (%)	4.9	5.2
Operating income to net sales ratio (%)	7.3	7.6
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	May 2017	May 2016
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	9,682	9,146
Net assets	8,308	8,011
Capital adequacy ratio (%)	85.8	87.6
Net assets per share (Yen)	1,687.91	1,627.58
Note to consolidated financial positions		
Owner's equity	8,308	8,011
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	May 2017	May 2016
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	770	186
Cash flows from investing activities	266	433
Cash flows from financing activities	-184	-172
Cash and equivalents, end of period	2,113	1,261
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	May 2017
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2018	May 2017	May 2016
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		17.50	15.00
Forecast	20.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		32.50	20.00
Forecast	20.00		
Upper	-		
Lower	-		
Annual			
Result		50.00	35.00
Forecast	40.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		246	172
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		80.4	56.5
Forecast	70.3		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		3.0	2.2
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	May 2018	Nov 2017
Forecasts		
Forecasts		
Title for forecasts	3. 平成30年 5月期の連結業績予想（平成29年 6月 1日～平成30年 5月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	5,800	2,760
Upper	-	-
Lower	-	-
% change		
Forecast	4.2	14.5
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	430	170
Upper	-	-
Lower	-	-
% change		
Forecast	5.4	32.4
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	495	190
Upper	-	-
Lower	-	-
% change		
Forecast	6.6	26.2
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	280	70
Upper	-	-
Lower	-	-
% change		
Forecast	-8.6	-27.7
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	56.88	14.22
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 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-Changes in accounting policies and accounting estimates retrospective restatement

	May 2017
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 2017	May 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	822,674	822,634
Average number of shares	4,922,541	4,922,550
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 2017	May 2016
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	5,567	5,618
% change	-0.9	-3.0
Operating income		
Operating income	407	426
% change	-4.2	-12.0
Ordinary income		

Ordinary income	464	479
% change	-3.1	-10.5
Profit		
Profit	306	344
% change	-11.0	10.5
Other non-consolidated operating results		
Basic earnings per share (Yen)	62.26	69.96
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)

	May 2017	May 2016
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	9,674	9,138
Net assets	8,300	8,003
Capital adequacy ratio (%)	85.8	87.6
Net assets per share (Yen)	1,686.29	1,625.91
Note to non-consolidated financial positions		
Owner's equity	8,300	8,003
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	May 2017
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 2018	Nov 2017
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2. 平成30年 5月期の個別業績予想（平成29年 6月 1日～平成30年 5月31日）	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	5,800	2,760
Upper	-	-
Lower	-	-
% change		
Forecast	4.2	14.5
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	495	190
Upper	-	-
Lower	-	-

% change			
Forecast		6.6	26.0
Upper	-	-	
Lower	-	-	
Profit			
Profit			
Forecast		280	70
Upper	-	-	
Lower	-	-	
% change			
Forecast		-8.6	-27.9
Upper	-	-	
Lower	-	-	
Basic earnings per share (Yen)			
Basic earnings per share (Yen)			
Forecast		56.88	14.22
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.