Document and entity information

	May 2018	Nov 2017
Company information		
Company information		
FASF member mark		true
Document name		第2四半期決算短信〔日本基準〕（連結）
Filing date		2017-12-28
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	2018-05-31	
Quarterly period		2
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)		2018-01-11
Dividend payable date (as planned)		2018-02-05
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		(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-Quarterly operating results

(in millions of yens)

	Nov 2017	Nov 2016
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	2,987	2,409
% change	24.0	-13.2
Operating income		
Operating income	320	128
% change	149.4	-48.1
Ordinary income		
Ordinary income	342	150
% change	127.2	-44.2
Profit attributable to owners of parent		
Profit attributable to owners of parent	168	96
% change	74.5	-44.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	192	280
Change in comprehensive income	-31.2	21.7
Other consolidated operating results		
Basic earnings per share (Yen)	17.17	9.84
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	（注）当社は、平成29年12月１日を効力発生日として普通株式１株につき普通株式２株の割合で株式分割を行っており、１株当たり四半期純利益は、前連結　会計年度の期首に当該株式分割が行われたと仮定して算定しております。	

Business Results-Quarterly financial positions

(in millions of yens)

	Nov 2017	May 2017
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	9,393	9,682
Net assets	8,341	8,308
Capital adequacy ratio (%)	88.8	85.8
Note to consolidated financial positions		
Owner's equity	8,341	8,308
Note to financial positions	-	

Business Results-Note to quarterly business results

	Nov 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 2018	Nov 2017	May 2017
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result		20.00	17.50
Third quarter			
Result			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			32.50
Forecast		10.00	
Upper	-		
Lower	-		
Annual			
Result			50.00
Forecast	-		
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		（注２）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（注３）当社は、平成29年12月１日を効力発生日として１株につき２株の割合で株式分割を行っております。平成30年５月期（予想）の第２四半期末配当金については分割前の株式に対するもの、期末配当金については分割後の株式に対するものであり、１株当たりの予想期末配当金及び通期配当金総額においては実質的な変更はありません。	

Quarterly Forecasts

(in millions of yens)

	May 2018
Quarterly forecasts	
Quarterly 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
Upper	-
Lower	-
% change	
Forecast	4.2
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	430
Upper	-
Lower	-
% change	
Forecast	5.4
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	495
Upper	-
Lower	-
% change	
Forecast	6.6
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	280
Upper	-
Lower	-
% change	
Forecast	-8.6
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	28.44
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	（注２）平成30年５月期通期の１株当たりの当期純利益については，平成29年12月１日を効力発生日として１株につき２株の割合で株式分割を行った影響を考慮しております。
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

	Nov 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

	Nov 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

	Nov 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

	Nov 2017	May 2017	Nov 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)	10,645,020	11,490,368	
Number of treasury stock at the end of fiscal year	800,150	1,645,348	
Average number of shares	9,844,983		9,845,100
Note to number of issued and outstanding shares (common stock)			

Note to number of issued and outstanding shares (common stock)	（注）当社は、平成29年12月１日を効力発生日として普通株式１株につき普通株式２株の割合で株式分割を行っており、前連結会計年度の期首に当該　株式分割が行われたと仮定して発行済株式数（普通株式）を算定しております。

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