

## Document and entity information

	May 2014	Nov 2013
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		2013-12-27
Company name		Japan Process Development Co.,Ltd.
Stock exchange listings		
Tokyo		
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.jpdc.co.jp
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2014-05-31	
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		久保 裕
Tel		03-5408-3351
Other		
Quarterly statement filing date (as planned)		2014-01-10
Dividend payable date (as planned)		2014-02-07
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 2013	Nov 2012
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		

Net sales		
Net sales	2,402	2,391
% change	0.5	15.8
Operating income		
Operating income	105	95
% change	10.4	-
Ordinary income		
Ordinary income	123	114
% change	7.5	-
Net income		
Net income	64	56
% change	13.9	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	70	59
Change in comprehensive income	19.6	-
Other consolidated operating results		
Net income per share (Yen)	11.58	10.16
Diluted net income per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	-

## Business Results-Quarterly financial positions

(in millions of yens)

	Nov 2013	May 2013
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	8,868	9,139
Net assets	8,121	8,133
Capital adequacy ratio (%)	91.6	89.0
Net assets per share (Yen)	-	-
Note to consolidated financial positions		
Owner's equity	8,121	8,133
Note to financial positions	-	-

## Business Results-Note to quarterly business results

	Nov 2013
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 2014	Nov 2013	May 2013
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-	-	-
Second quarter			
Result	15.00	-	15.00
Third quarter			
Result	-	-	-
Forecast	-	-	-
Upper	-	-	-
Lower	-	-	-
Year end			

Result		15.00
Forecast	15.00	
Upper	-	
Lower	-	
Annual		
Result		30.00
Forecast	30.00	
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)

May 2014

Quarterly forecasts		
Quarterly forecasts		
Title for forecasts		3. 平成26年 5月期の連結業績予想(平成25年 6月 1日～平成26年 5月31日)
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		5,300
Upper		-
Lower		-
% change		
Forecast		1.3
Upper		-
Lower		-
Operating income		
Operating income		
Forecast		340
Upper		-
Lower		-
% change		
Forecast		704.0
Upper		-
Lower		-
Ordinary income		
Ordinary income		
Forecast		385
Upper		-
Lower		-
% change		
Forecast		5.0
Upper		-
Lower		-
Net income		
Net income		
Forecast		215
Upper		-
Lower		-
% change		
Forecast		3.1
Upper		-
Lower		-
Net income per share (Yen)		

Net income per share (Yen)	
Forecast	38.77
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

Nov 2013

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 2013

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 2013

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	

## Notes, Quarterly-Number of issued and outstanding shares common stock

	Nov 2013	May 2013	Nov 2012
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	200,092	200,092	
Average number of shares	5,545,092		5,545,092
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.