

## Document and entity information

		May 2014
Company information		
Company information		
FASF member mark		true
Document name		決算短信〔日本基準〕 (連結)
Filing date		2014-07-07
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		<a href="http://www.jpdc.co.jp">http://www.jpdc.co.jp</a>
Business category		
General Business		true
Specific Business		-
Fiscal Year End		2014-05-31
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)		2014-08-22
Dividend payable date (as planned)		2014-08-04
Annual securities report filing date (as planned)		2014-08-22
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 2014	May 2013
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	5,275	5,230
% change	0.9	12.6

Operating income		
Operating income	375	316
% change	18.6	27.1
Ordinary income		
Ordinary income	425	366
% change	16.0	23.3
Net income		
Net income	241	208
% change	15.7	37.4
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	246	214
Change in comprehensive income	15.1	43.3
Other consolidated operating results		
Net income per share (Yen)	43.50	37.59
Diluted net income per share (Yen)	-	-
Net income to shareholders' equity ratio (%)	3.0	2.6
Ordinary income to total assets ratio (%)	4.7	4.1
Operating income to net sales ratio (%)	7.1	6.1
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

## Business Results-Financial positions

(in millions of yens)

	May 2014	May 2013
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	9,161	9,139
Net assets	8,214	8,133
Capital adequacy ratio (%)	89.7	89.0
Net assets per share (Yen)	1,481.36	1,466.86
Note to consolidated financial positions		
Owner's equity	8,214	8,133
Note to financial positions	-	-

## Business Results-Cash flows

(in millions of yens)

	May 2014	May 2013
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	269	785
Cash flows from investing activities	-342	-298
Cash flows from financing activities	-170	-161
Cash and equivalents, end of period	902	1,146
Note to consolidated cash flows		
Note to cash flows	-	-

## Business Results-Note to business results

	May 2014
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Dividends

(in millions of yens)

	May 2015	May 2014	May 2013
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		15.00	15.00
Forecast	15.00		
Upper		-	-
Lower		-	-
Annual			
Result		30.00	30.00
Forecast	30.00		
Upper		-	-
Lower		-	-
Total dividend paid			
Total dividend paid			
Annual			
Result		166	166
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		69.0	79.8
Forecast	62.5		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.0	2.1
Note to dividends			
Note to dividends			
Annual			
		-	-

## Forecasts

(in millions of yens)

	May 2015	Nov 2014
Forecasts		
Forecasts		
Title for forecasts	3. 平成27年 5月期の 連結業績予想(平成26 年 6月 1日～平成27 年 5月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	5,350	2,400
Upper	-	-
Lower	-	-
% change		
Forecast	1.4	-0.1
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	385	105

Upper	-	-
Lower	-	-
% change		
Forecast	2.6	-0.1
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	430	121
Upper	-	-
Lower	-	-
% change		
Forecast	1.0	-2.1
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	266	73
Upper	-	-
Lower	-	-
% change		
Forecast	10.3	13.7
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	47.97	13.16
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 2014

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 2014

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 2014	May 2013
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	200,134	200,092
Average number of shares	5,545,074	5,545,092
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 2014	May 2013
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	5,226	5,162
% change	1.2	13.4
Operating income		
Operating income	359	308
% change	16.4	36.8
Ordinary income		
Ordinary income	418	363
% change	15.2	30.2
Net income		
Net income	236	206
% change	14.8	44.8
Other non-consolidated operating results		
Net income per share (Yen)	42.74	37.22
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 2014	May 2013
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	9,100	9,087
Net assets	8,164	8,088
Capital adequacy ratio (%)	89.7	89.0
Net assets per share (Yen)	1,472.48	1,458.75
Note to non-consolidated financial positions		
Owner's equity	8,164	8,088
Note to financial positions	-	

## Business Results-Note to overview of nonconsolidated business results

May 2014

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 2015	Nov 2014
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2. 平成27年 5月期の 個別業績予想(平成26 年 6月 1日～平成27 年 5月31日)	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	
Main table of non-consolidated forecasts		
Net sales		
Forecast	5,300	2,380
Upper	-	-
Lower	-	-
% change		
Forecast	1.4	0.1
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	424	117
Upper	-	-
Lower	-	-
% change		
Forecast	1.3	-2.2
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	262	71
Upper	-	-
Lower	-	-
% change		
Forecast	10.6	14.8
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	47.25	12.80
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.