

Document and entity information

		May 2016
Company information		
Company information		
FASF member mark		true
Document name		決算短信〔日本基準〕 (連結)
Filing date		2016-07-07
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.jpdc.co.jp
Business category		
General Business		true
Specific Business		-
Fiscal Year End		2016-05-31
Representative		
Title		代表取締役社長
Name		上石 芳昭
Inquiries		
Title		財務統括
Name		坂巻 詳浩
Tel		03-5408-3351
Other		
Date of general shareholders' meeting (as planned)		2016-08-26
Dividend payable date (as planned)		2016-08-08
Annual securities report filing date (as planned)		2016-08-26
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 2016	May 2015
Operating results		
Operating results		
Consolidated operating results		

Consolidated income statements information		
Net sales		
Net sales	5,618	5,813
% change	-3.4	10.2
Operating income		
Operating income	425	487
% change	-12.7	30.0
Ordinary income		
Ordinary income	479	534
% change	-10.3	25.5
Profit attributable to owners of parent		
Profit attributable to owners of parent	304	310
% change	-1.7	28.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	356	348
Change in comprehensive income	2.3	41.4
Other consolidated operating results		
Basic earnings per share (Yen)	61.94	61.45
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	3.9	3.9
Ordinary income to total assets ratio (%)	5.2	5.8
Operating income to net sales ratio (%)	7.6	8.4
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)		
	May 2016	May 2015
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	9,146	9,359
Net assets	8,011	7,827
Capital adequacy ratio (%)	87.6	83.6
Net assets per share (Yen)	1,627.58	1,590.07
Note to consolidated financial positions		
Owner's equity	8,011	7,827
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)		
	May 2016	May 2015
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	186	299
Cash flows from investing activities	433	346
Cash flows from financing activities	-172	-736
Cash and equivalents, end of period	1,261	812
Note to consolidated cash flows		
Note to cash flows	-	-

Business Results-Note to business results

		May 2016
Note to business results		
Note to business results		
Note to consolidated financial results		
Note to consolidated financial results		-

Dividends

(in millions of yens)

	May 2017	May 2016	May 2015
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	17.50		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		20.00	20.00
Forecast	17.50		
Upper	-		
Lower	-		
Annual			
Result		35.00	35.00
Forecast	35.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		172	172
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		56.5	57.0
Forecast	58.2		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.2	2.3
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	May 2017	Nov 2016
Forecasts		
Forecasts		
Title for forecasts	3. 平成29年 5月期の 連結業績予想(平成2 8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	2,527
Upper	-	-
Lower	-	-
% change		
Forecast	0.4	-8.9

Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	393	115
Upper	-	-
Lower	-	-
% change		
Forecast	-7.7	-53.5
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	446	142
Upper	-	-
Lower	-	-
% change		
Forecast	-7.0	-47.4
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	296	92
Upper	-	-
Lower	-	-
% change		
Forecast	-2.9	-47.4
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	60.13	18.69
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 2016
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 2016
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	true
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	(注)詳細は、添付資料18ページ「5. 連結財務諸表(5)連結財務諸表に関する注記事項(会計方針の変更)」をご覧ください。

Notes-Number of issued and outstanding shares common stock

	May 2016	May 2015
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	5,047,050
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 2016	May 2015
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	5,618	5,792
% change	-3.0	10.8
Operating income		
Operating income	426	484
% change	-12.0	34.8
Ordinary income		
Ordinary income	479	535
% change	-10.5	28.0
Profit		
Profit	344	311
% change	10.5	31.5
Other non-consolidated operating results		
Basic earnings per share (Yen)	69.96	61.75
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 2016	May 2015
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	9,138	9,310
Net assets	8,003	7,779
Capital adequacy ratio (%)	87.6	83.6
Net assets per share (Yen)	1,625.91	1,580.39

Note to non-consolidated financial positions

Owner's equity	8,003	7,779
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	May 2016	
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 2017	Nov 2016
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2. 平成29年 5月期の個別業績予想(平成28年 6月 1日～平成29年 5月31日)	
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Ordinary income		
Forecast	446	142
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Lower	-	-
% change		
Forecast	-7.0	-47.4
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	296	92
Upper	-	-
Lower	-	-
% change		
Forecast	-14.0	-57.1
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	60.13	18.69
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.