

Entity information

May 2013

Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2013-07-08
Company name	Japan Process Development Co.,Ltd.
Stock exchange listings	
Tokyo	
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo JASDAQ	-
Tokyo Others	-
Osaka	
Osaka 1st section	-
Osaka 2nd section	-
Osaka JASDAQ	true
Osaka 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	2013-05-31
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)	2013-08-23
Dividend payable date (as planned)	2013-08-05

Annual securities report filing date (as planned)	2013-08-23
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)

Consolidated information

(in millions of yens)

	May 2014	Nov 2013	May 2013	May 2012
Consolidated information				
Consolidated financial results				
Consolidated operating results				
Consolidated income statements information				
Net sales				
Net sales			5,230	4,647
% change in net sales			12.6	-4.8
Operating income				
Operating income			316	249
% change in operating income			27.1	6.7
Ordinary income				
Ordinary income			366	297
% change in ordinary income			23.3	-11.9
Net income				
Net income			208	151
% change in net income			37.4	-22
Note to consolidated income statements information				
Comprehensive income				
Comprehensive income			214	149
Change in comprehensive income			43.3	-23.6
Other consolidated operating results				
Net income per share (Yen)			37.59	27.35
Diluted net income per share (Yen)			-	-
Net income to shareholders' equity ratio (%)			2.6	1.9
Ordinary income to total assets ratio (%)			4.1	3.4
Operating income to net sales ratio (%)			6.1	5.4
Note to consolidated				

operating results		
Investment profit (loss) on equity method	-	-
Note to consolidated operating results	-	
Consolidated financial positions		
Total assets	9,139	8,624
Net assets	8,133	8,085
Capital adequacy ratio (%)	89	93.8
Net assets per share (Yen)	1466.86	1458.20
Note to consolidated financial positions		
Owner's equity	8,133	8,085
Note to consolidated financial positions	-	
Consolidated cash flows		
Cash flows from operating activities	785	-259
Cash flows from investing activities	-298	-757
Cash flows from financing activities	-161	-166
Cash and equivalents, end of period	1,146	821
Note to consolidated cash flows		
Note to consolidated cash flows	-	
Note to consolidated financial results		
Note to consolidated financial results	-	
Dividends		
Dividend per share (Yen)		
First quarter		
Result	-	-
Forecast	-	
Forecast (upper)	-	
Forecast (lower)	-	
Second quarter		
Result	15.00	15.00
Forecast	15.00	
Forecast (upper)	-	
Forecast (lower)	-	
Third quarter		
Result	-	-
Forecast	-	
Forecast (upper)	-	
Forecast (lower)	-	
Fiscal year end		
Result	15.00	15.00
Forecast	15.00	
Forecast (upper)	-	
Forecast (lower)	-	
Total		

Result		30.00	30.00
Forecast	30.00		
Forecast (upper)	-		
Forecast (lower)	-		
Total dividend paid			
Total dividend paid		166	166
Payout ratio (consolidated) (%)			
Payout ratio (%)		79.8	109.7
Payout ratio (%)	77.4		
Ratio of total amount of dividends to net assets (consolidated) (%)			
Ratio of total amount of dividends to net assets (%)		2.1	2.1
Note to dividends			
Note to dividends		-	
Consolidated forecasts			
Title for consolidated 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 consolidated forecasts	-		
Main table of consolidated forecasts			
Net sales			
Forecast	5,300	2,300	
Forecast (upper)	-	-	
Forecast (lower)	-	-	
% change (forecast)	1.3	-3.8	
% change (forecast-upper)	-	-	
% change (forecast-lower)	-	-	
Operating income			
Forecast	340	35	
Forecast (upper)	-	-	
Forecast (lower)	-	-	
% change (forecast)	7.4	-63.2	
% change (forecast-upper)	-	-	
% change (forecast-lower)	-	-	
Ordinary income			
Forecast	385	50	
Forecast (upper)	-	-	
Forecast (lower)	-	-	
% change (forecast)	5	-56.5	
% change (forecast-upper)	-	-	
% change (forecast-lower)	-	-	
Net income			
Forecast	215	25	
Forecast (upper)	-	-	

Forecast (lower)	-	-	
% change (forecast)	3.1	-55.6	
% change (forecast-upper)	-	-	
% change (forecast-lower)	-	-	
Net income per share (Yen)			
Forecast	38.77	4.51	
Forecast (upper)	-	-	
Forecast (lower)	-	-	
Note to consolidated forecasts			
Note to consolidated forecasts	-		
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		-	
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		true	
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1
8ページ「4. 連結財務諸
表 (5) 連結財務諸表に
関する注記事項」をご
覧ください。

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)

-

Non consolidated information

(in millions of yens)

May 2014

Nov 2013

May 2013

May 2012

Non-consolidated information

Summary of non-consolidated
financial results

Non-consolidated financial
results

Non-consolidated
operating results

Non-consolidated
income statements
information

Net sales

Net sales

5,162

4,553

% change in
net sales

13.4

-4.3

Operating income

Operating
income

308

225

% change in
operating
income

36.8

10.4

Ordinary income

Ordinary
income

363

278

% change in
ordinary
income

30.2

-23.1

Net income

Net income

206

142

% change in

44.8

-72.8

net income			
Other non-consolidated operating results			
Net income per share (Yen)		37.22	25.71
Diluted net income per share (Yen)		-	-
Note to non-consolidated operating results			
Note to non-consolidated operating results		-	
Non-consolidated financial positions			
Total assets		9,087	8,563
Net assets		8,088	8,042
Capital adequacy ratio (%)		89	93.9
Net assets per share (Yen)		1458.75	1450.45
Note to non-consolidated financial positions			
Owner's equity		8,088	8,042
Note to non-consolidated financial positions		-	
Note to non-consolidated financial results			
Note to non-consolidated financial results		-	
Non-consolidated forecasts			
Title for non-consolidated forecasts	2. 平成26年 5月期の個別業績予想（平成25年 6月 1日～平成26年 5月31日）		
Preamble to non-consolidated forecasts			
Preamble to non-consolidated forecasts		-	
Main table of non-consolidated forecasts			
Net sales			
Forecast		5,250	2,250
Forecast (upper)		-	-
Forecast (lower)		-	-
% change (forecast)		1.7	-4.4
% change (forecast-upper)		-	-
% change (forecast-lower)		-	-
Ordinary income			
Forecast		380	45
Forecast (upper)		-	-
Forecast (lower)		-	-
% change			

(forecast)		4.7	-60.8
% change (forecast-upper)	-		-
% change (forecast-lower)	-		-
Net income			
Forecast		210	22
Forecast (upper)	-		-
Forecast (lower)	-		-
% change (forecast)		1.7	-61
% change (forecast-upper)	-		-
% change (forecast-lower)	-		-
Net income per share (Yen)			
Forecast		37.87	3.97
Forecast (upper)	-		-
Forecast (lower)	-		-
Note to non- consolidated forecasts			
Note to non- consolidated forecasts	-		

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