

## Document and entity information

	May 2015	Feb 2015
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信 〔日本基準〕(連結)
Filing date		2015-03-31
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		<a href="http://www.jpd.co.jp">http://www.jpd.co.jp</a>
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2015-05-31	
Quarterly period		3
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)		2015-04-10
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Quarterly operating results

(in millions of yens)

	Feb 2015	Feb 2014
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	4,149	3,785
% change	9.6	3.5
Operating income		
Operating income	405	244

% change	65.8	28.5
Ordinary income		
Ordinary income	429	271
% change	58.5	24.3
Net income		
Net income	263	152
% change	72.8	33.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	289	159
Change in comprehensive income	81.3	34.0
Other consolidated operating results		
Net income per share (Yen)	51.81	27.51
Diluted net income per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Feb 2015	May 2014
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	8,901	9,161
Net assets	7,768	8,214
Capital adequacy ratio (%)	87.3	89.7
Note to consolidated financial positions		
Owner's equity	7,768	8,214
Note to financial positions	-	

## Business Results-Note to quarterly business results

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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 2015	Feb 2015	May 2014
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	-		-
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 2015
Quarterly forecasts		
Quarterly 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		5,531
Upper		-
Lower		-
% change		
Forecast		4.8
Upper		-
Lower		-
Operating income		
Operating income		
Forecast		425
Upper		-
Lower		-
% change		
Forecast		13.2
Upper		-
Lower		-
Ordinary income		
Ordinary income		
Forecast		469
Upper		-
Lower		-
% change		
Forecast		10.2
Upper		-
Lower		-
Net income		
Net income		
Forecast		302
Upper		-
Lower		-
% change		
Forecast		25.2
Upper		-
Lower		-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast		59.84
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		true

### Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

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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

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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

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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

	Feb 2015	May 2014	Feb 2014
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	200,134	
Average number of shares	5,089,006		5,545,083
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.