

Document and entity information

May 2018

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2018-07-06
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	2018-05-31
Representative	
Title	代表取締役社長
Name	上石 芳昭
Inquiries	
Title	取締役 財務統括
Name	坂巻 詳浩
Tel	03-5408-3351
Other	
Date of general shareholders' meeting (as planned)	2018-08-24
Dividend payable date (as planned)	2018-08-06
Annual securities report filing date (as planned)	2018-08-24
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 2018	May 2017
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	6,289	5,567
% change	13.0	-0.9
Operating profit		
Operating profit	512	407
% change	25.8	-4.2
Ordinary profit		
Ordinary profit	579	464
% change	24.7	-3.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	314	306
% change	2.5	0.4
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	474	481
Change in comprehensive income	-1.4	34.9
Other consolidated operating results		
Basic earnings per share (Yen)	31.88	31.11
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	3.7	3.8
Ordinary profit to total assets ratio (%)	5.8	4.9
Operating profit to net sales ratio (%)	8.2	7.3
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	<p>(注)当社は、平成29年12月1日を効力発生日として普通株式1株につき普通株式2株の割合で株式分割を行っており、1株当たり当期純利益は、前連結会計年度の期首に当該株式分割が行われたと仮定して算定しております。</p>	

Business Results-Financial positions

(in millions of yens)

	May 2018	May 2017
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	10,257	9,682
Net assets	8,514	8,308
Capital adequacy ratio (%)	83.0	85.8
Net assets per share (Yen)	866.46	843.96
Note to consolidated financial positions		
Owner's equity	8,514	8,308
Note to financial positions	<p>(注)当社は、平成29年12月1日を効力発生日として普通株式1株につき普通株式2株の割合で株式分割を行っており、1株当たり純資産は、前連結会計年度の期首に当該株式分割が行われたと仮定して算定しております。</p>	

Business Results-Cash flows

(in millions of yens)

	May 2018	May 2017
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	501	770
Cash flows from investing activities	-525	266
Cash flows from financing activities	-301	-184
Cash and equivalents, end of period	1,788	2,113
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	May 2018
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2019	May 2018	May 2017
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		20.00	17.50
Forecast	10.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		10.00	32.50
Forecast	10.00		
Upper	-		
Lower	-		
Annual			
Result		-	50.00
Forecast	20.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		196	246

Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		62.7	80.4
Forecast	58.7		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.3	3.0
Note to dividends			
Note to dividends			

Annual

(注1) 29年5月期
 期末配当金の内訳 普通
 配当17円50銭 記念配
 当15円00銭(注2) 当
 社は、平成29年12月1
 日を効力発生日として
 普通株式1株につき普
 通株式2株の割合で株
 式分割を行っており、
 30年5月期の第2四半
 期末以前の配当につ
 いては、当該株式分割
 前の実際の配当金の
 額を記載しております。

Forecasts

(in millions of yens)

	May 2019	Nov 2018
Forecasts		
Forecasts		
Title for forecasts	3. 平成31年5月期の 連結業績予想(平成 30年6月1日~平成 31年5月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	6,690	3,200
Upper	-	-
Lower	-	-
% change		
Forecast	6.4	7.1
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	460	190
Upper	-	-
Lower	-	-
% change		
Forecast	-10.3	-40.7
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	500	210
Upper	-	-
Lower	-	-
% change		
Forecast	-13.7	-38.6
Upper	-	-

Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	330	140
Upper	-	-
Lower	-	-
% change		
Forecast	5.1	-17.2
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	34.07	14.45
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 2018
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 2018
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	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	-

Notes-Number of issued and outstanding shares common stock

	May 2018	May 2017
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)	10,645,020	11,490,368
Number of treasury stock at the end of fiscal year	818,103	1,645,348
Average number of shares	9,849,683	9,845,081
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	(注)当社は、平成29年12月1日を効力発生日として普通株式1株につき普通株式2株の割合で株式分割を行っており、発行済株式数(普通株式)は、前連結会計年度の期首に当該株式分割が行われたと仮定して算定しております。	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	May 2018	May 2017
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	6,289	5,567
% change	13.0	-0.9
Operating profit		
Operating profit	533	407
% change	30.7	-4.2
Ordinary profit		
Ordinary profit	599	464
% change	29.0	-3.1
Profit		
Profit	334	306
% change	9.1	-11.0
Other non-consolidated operating results		
Basic earnings per share (Yen)	33.94	31.13
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	(注)当社は、平成29年12月1日を効力発生日として普通株式1株につき普通株式2株の割合で株式分割を行っており、1株当たり当期純利益は、前事業年度の期首に当該株式分割が行われたと仮定して算定しております。	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	May 2018	May 2017
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	10,269	9,674

Net assets	8,526	8,300
Capital adequacy ratio (%)	83.0	85.8
Net assets per share (Yen)	867.70	843.14
Note to non-consolidated financial positions		
Owner's equity	8,526	8,300
Note to financial positions	(注) 当社は、平成29年12月1日を効力発生日として普通株式1株につき普通株式2株の割合で株式分割を行っており、1株当たり純資産は、前事業年度の1期首に当該株式分割が行われたと仮定して算定しております。	

Business Results-Note to overview of nonconsolidated business results

	May 2018
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 2019	Nov 2018
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2. 平成31年5月期の個別業績予想(平成30年6月1日~平成31年5月31日)	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	6,540	3,120
Upper	-	-
Lower	-	-
% change		
Forecast	4.0	4.4
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	485	200
Upper	-	-
Lower	-	-
% change		
Forecast	-19.1	-41.6
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	320	130
Upper	-	-
Lower	-	-
% change		
Forecast	-4.3	-23.2
Upper	-	-
Lower	-	-

Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	33.04	13.41
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.