

Document and entity information

May 2019

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2019-07-05
Company name	Japan Process Development Co.,Ltd.
Securities code	96510
URL	https://www.jpdc.co.jp/
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)	2019-08-23
Dividend payable date (as planned)	2019-08-05
Annual securities report filing date (as planned)	2019-08-23
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)
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	-
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2019-05-31

Business Results-Operating results

(in millions of yens)

	May 2019	May 2018
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	7,215	6,289
% change	14.7	13.0
Operating profit		
Operating profit	615	512
% change	19.9	25.8
Ordinary profit		
Ordinary profit	665	579
% change	14.8	24.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	501	314
% change	59.6	2.5
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	496	474
Change in comprehensive income	4.5	-1.4
Other consolidated operating results		
Basic earnings per share (Yen)	51.09	31.88
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	5.8	3.7
Ordinary profit to total assets ratio (%)	6.4	5.8
Operating profit to net sales ratio (%)	8.5	8.2
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	(注) 当社は、2017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。	

Business Results-Financial positions

(in millions of yens)

	May 2019	May 2018
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	10,628	10,066
Net assets	8,822	8,514
Capital adequacy ratio (%)	83.0	84.6
Net assets per share (Yen)	896.61	866.46
Note to consolidated financial positions		
Owner's equity	8,822	8,514
Note to financial positions	(注) 当社は、2017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。	

Business Results-Cash flows

(in millions of yens)

	May 2019	May 2018
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	-217	501
Cash flows from investing activities	385	-525
Cash flows from financing activities	-359	-301
Cash and equivalents, end of period	1,596	1,788
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	May 2019
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2020	May 2019	May 2018
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		12.00	20.00
Forecast	13.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		13.00	10.00
Forecast	13.00		
Upper	-		
Lower	-		
Annual			
Result		25.00	-
Forecast	26.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		245	196

Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		48.9	62.7
Forecast	54.4		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.8	2.3
Note to dividends			
Note to dividends			

(注) 当社は、2017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、2018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。

Annual

Forecasts

(in millions of yens)

	May 2020	Nov 2019
Forecasts		
Forecasts		
Title for forecasts	3. 2020年5月期の連結業績予想(2019年6月1日~2020年5月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	7,620	3,650
Upper	-	-
Lower	-	-
% change		
Forecast	5.6	11.2
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	635	350
Upper	-	-
Lower	-	-
% change		
Forecast	3.2	16.9
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	685	370
Upper	-	-
Lower	-	-
% change		
Forecast	3.0	13.4
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		

Forecast	470	250
Upper	-	-
Lower	-	-
% change		
Forecast	-6.2	1.1
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	47.77	25.41
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 2019	
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		-
Number 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 2019	
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 2019	May 2018
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	10,645,020
Number of treasury stock at the end of fiscal year	805,287	818,103
Average number of shares	9,809,924	9,849,683
Note to number of issued and outstanding shares (common stock)	<p>(注) 当社は、2017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。</p>	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	May 2019	May 2018
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	7,030	6,289
% change	11.8	13.0
Operating profit		
Operating profit	597	533
% change	12.1	30.7
Ordinary profit		
Ordinary profit	647	599
% change	8.0	29.0
Profit		
Profit	454	334
% change	35.9	9.1
Other non-consolidated operating results		
Basic earnings per share (Yen)	46.30	33.94
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results	<p>(注) 当社は、2017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。</p>	
Note to operating results	<p>(注) 当社は、2017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。</p>	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	May 2019	May 2018
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	10,465	10,078
Net assets	8,743	8,526
Capital adequacy ratio (%)	83.5	84.6
Net assets per share (Yen)	888.60	867.70
Note to non-consolidated financial positions		
Owner's equity	8,743	8,526

(注) 当社は、2017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 2019

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 2020	Nov 2019
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2. 2020年5月期の個別業績予想(2019年6月1日~2020年5月31日)	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	-
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	7,250	3,460
Upper	-	-
Lower	-	-
% change		
Forecast	3.1	8.2
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	620	320
Upper	-	-
Lower	-	-
% change		
Forecast	-4.2	2.1
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	425	210
Upper	-	-
Lower	-	-
% change		
Forecast	-6.4	2.2
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	43.19	21.34
Upper	-	-
Lower	-	-

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