

## Document and entity information

May 2020

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2020-07-08
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
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Other	
Date of general shareholders' meeting (as planned)	2020-08-27
Dividend payable date (as planned)	2020-08-07
Annual securities report filing date (as planned)	2020-08-27
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	2020-05-31

## Business Results-Operating results

(in millions of yens)

	May 2020	May 2019
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	7,770	7,215
% change	7.7	14.7
Operating profit		
Operating profit	727	615
% change	18.3	19.9
Ordinary profit		
Ordinary profit	785	665
% change	18.1	14.8
Profit attributable to owners of parent		
Profit attributable to owners of parent	558	501
% change	11.5	59.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	868	496
Change in comprehensive income	75.0	4.5
Other consolidated operating results		
Basic earnings per share (Yen)	57.40	51.09
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	6.1	5.8
Ordinary profit to total assets ratio (%)	7.2	6.4
Operating profit to net sales ratio (%)	9.4	8.5
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

## Business Results-Financial positions

(in millions of yens)

	May 2020	May 2019
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	11,295	10,628
Net assets	9,396	8,822
Capital adequacy ratio (%)	83.2	83.0
Net assets per share (Yen)	973.04	896.61
Note to consolidated financial positions		
Owner's equity	9,396	8,822
Note to financial positions	-	-

## Business Results-Cash flows

(in millions of yens)

	May 2020	May 2019
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	246	-217
Cash flows from investing activities	476	385
Cash flows from financing activities	-425	-359
Cash and equivalents, end of period	1,991	1,596
Note to consolidated cash flows		
Note to cash flows	-	-

## Business Results-Note to business results

	May 2020
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

### Dividends

(in millions of yens)

	May 2021	May 2020	May 2019
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		13.00	12.00
Forecast	13.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		13.00	13.00
Forecast	13.00		
Upper	-		
Lower	-		
Annual			
Result		26.00	25.00
Forecast	26.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		251	245
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		45.3	48.9
Forecast	56.4		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.8	2.8
Note to dividends			
Note to dividends			
Annual		-	

### Forecasts

(in millions of yens)

	May 2021	Nov 2020
Forecasts		
Forecasts		
Title for forecasts	3 . 2021年5月期の連結業績予想(2020年6月1日~2021年5月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	7,430	3,260
Upper	-	-
Lower	-	-
% change		
Forecast	-4.4	-11.2
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	570	280
Upper	-	-
Lower	-	-
% change		
Forecast	-21.7	-18.3
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	665	320
Upper	-	-
Lower	-	-
% change		
Forecast	-15.4	-14.1
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	445	210
Upper	-	-
Lower	-	-
% change		
Forecast	-20.3	-16.1
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	46.08	21.75
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 2020

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 in subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in 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 2020
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 2020	May 2019
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	988,048	805,287
Average number of shares	9,731,069	9,809,924
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 2020	May 2019
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	7,362	7,030
% change	4.7	11.8
Operating profit		
Operating profit	654	597
% change	9.6	12.1
Ordinary profit		
Ordinary profit	704	647
% change	8.9	8.0

Profit		
Profit	485	454
% change	6.9	35.9
Other non-consolidated operating results		
Basic earnings per share (Yen)	49.92	46.30
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 2020	May 2019
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	10,908	10,465
Net assets	9,135	8,743
Capital adequacy ratio (%)	83.7	83.5
Net assets per share (Yen)	946.00	888.60
Note to non-consolidated financial positions		
Owner's equity	9,135	8,743
Note to financial positions	-	

## Business Results-Note to overview of nonconsolidated business results

	May 2020
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 2021	Nov 2020
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2. 2021年5月期の個別業績予想(2020年6月1日~2021年5月31日)	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	-
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	7,000	3,030
Upper	-	-
Lower	-	-
% change		
Forecast	-4.9	-14.2
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	605	260
Upper	-	-
Lower	-	-
% change		
Forecast	-14.2	-24.8

Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	400	175
Upper	-	-
Lower	-	-
% change		
Forecast	-17.6	-26.2
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	41.42	18.12
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.