

Summary of Financial Results for the Third Quarter Ended November 30, 2013[Japan GAAP] (Consolidated)

January 8, 2014

C o m p a n y	AEON DELIGHT Co., Ltd.	Listed on the TSE1
Stock Code	9787	URL: http://www.aeondelight.co.jp
Representative	Ippei Nakayama, President and CEO Susumu Takahashi	
C o n t a c t	Managing Executive Officer, General Manager, Corporate Communication Dept.	T E L: +81-6-6260-5632
Expected date of filing of quarterly report:	January 14, 2014	Expected starting date of dividend payment: -
Preparation of quarterly supplementary financial document:	Yes	
Quarterly results briefing:	None	

(Rounded down to million yen)

1. Consolidated business results for the nine months ended November 2013

(March 1, 2013 through November 30, 2013)

(1) Consolidated results of operations (% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Nov. 2013	194,808	1.3	10,970	5.5	10,982	5.5	5,804	5.4
Nine months ended Nov. 2012	192,391	16.5	10,402	2.9	10,412	2.2	5,505	4.0

(Note) Comprehensive income

Nine months ended November 2013: 6,667 million yen (16.5%)

Nine months ended November 2012: 5,723 million yen (9.3%)

	Net income per share	Diluted net income per share
	Yen	Yen
Nine months ended Nov. 2013	110.62	110.33
Nine months ended Nov. 2012	104.96	104.66

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
	Million yen	Million yen	%
As of Nov. 2013	112,587	68,738	59.6
As of Feb. 2013	100,699	64,547	62.6

(Reference) Shareholders' equity

As of November 2013: 67,102 million yen

As of February 2013: 63,082 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended Feb. 2013	—	23.00	—	23.00	46.00
Year ending Feb. 2014	—	24.00	—	—	—
Year ending Feb. 2014 (forecast)	—	—	—	24.00	48.00

(Note) Revisions to dividend forecast for the current quarter: None

3. Forecast of consolidated business results for the fiscal year ending February 2014

(March 1, 2013 through February 28, 2014)

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Year ending Feb. 2014	260,000	4.5	15,500	11.5	15,500	11.6	8,300	10.5	158.21

(Note) Revisions to business forecast for the current quarter: None

※Notes

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries accompanying changes in the scope of consolidation): None

(2) Application of accounting procedures specific to preparation of the consolidated quarterly financial statements:
None

(3) Changes in accounting policies, accounting estimates and restatement

- | | |
|---|--------|
| ①Changes in accounting policies associated with revision of accounting standards: | : None |
| ②Changes in accounting policies other than ① | : None |
| ③Changes in accounting estimates | : None |
| ④Restatement | : None |

(4) Shares outstanding (common stock)

①Number of shares outstanding at the end of period (treasury stock included)

As of November 2013	54,169,633 shares
As of February 2013	54,169,633 shares

②Treasury stock at the end of period

As of November 2013	1,688,831 shares
As of February 2013	1,706,881 shares

③Average number of stock during period (quarterly cumulative period)

Nine months ended November 2013	52,471,592 shares
Nine months ended November 2012	52,455,014 shares

※ Implementation status of quarterly review procedures

This financial summary is not subject to the quarterly review procedures pursuant to the Financial Instruments and Exchange Act. At the time of disclosure of this report, the procedures for review of consolidated financial statements pursuant to the Financial Instruments and Exchange Act have are being conducted.

※ Explanation regarding appropriate use of business forecasts and other special instructions

Forecasts regarding future performance in this material are based on information currently available to the company and certain assumptions that the company deems to be reasonable at the time this report was prepared. The company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors.

[Quarterly Consolidated Financial Statements]

[Quarterly Consolidated Balance Sheet]

(Million yen)

	Fiscal year ended February 28, 2013 (February 28, 2013)	First nine months of FY2014 (November 30, 2013)
Assets		
Current assets		
Cash and deposits	10,014	12,944
Notes and accounts receivable-trade	44,673	40,890
Electronically recorded monetary obligations	-	1,688
Merchandise	1,942	2,229
Deposit of subsidiaries and affiliates	18,020	27,620
Other	4,818	5,414
Allowance for doubtful accounts	-144	-206
Total current assets	79,323	90,579
Fixed assets		
Tangible fixed assets		
Buildings and structures, net	1,089	1,074
Land	282	282
Other, net	2,424	2,835
Total tangible fixed assets	3,796	4,192
Intangible fixed assets		
Goodwill	10,801	10,235
Other	1,520	1,647
Total intangible fixed assets	12,321	11,883
Investments and other assets		
Investment securities	2,973	4,016
Other	2,484	2,112
Allowance for doubtful accounts	-200	-195
Total investments and other assets	5,257	5,933
Total fixed assets	21,375	22,008
Total assets	100,699	112,587

(Million yen)

	Fiscal year ended February 28, 2013 (February 28, 2013)	First nine months of FY2014 (November 30, 2013)
Liabilities		
Current liabilities		
Notes and accounts payable-trade	19,557	24,307
Electronically recorded monetary obligations	4,987	6,434
Current portion of bonds	10	10
Income taxes payable	3,353	2,048
Reserve for bonuses	946	2,354
Reserve for directors' bonuses	87	68
Other	6,015	7,105
Total current liabilities	34,955	42,328
Fixed liabilities		
Corporate bonds payable	5	-
Reserve for retirement benefits	553	551
Reserve for directors' retirement benefits	165	163
Asset retirement obligation	15	15
Other	456	789
Total fixed liabilities	1,195	1,520
Total liabilities	36,151	43,849
Net assets		
Shareholders' equity		
Capital	3,238	3,238
Capital surplus	18,770	18,795
Retained earnings	40,539	43,877
Treasury stock	-458	-453
Total shareholders' equity	62,089	65,456
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	940	1,436
Foreign currency translation adjustment	52	209
Total accumulated other comprehensive income	992	1,645
Stock acquisition rights	205	193
Minority interest	1,260	1,441
Total net assets	64,547	68,738
Total liabilities and net assets	100,699	112,587

[Quarterly Consolidated Statement of Income and Quarterly Statement of Comprehensive Income]
[Quarterly Consolidated Statement of Income]
[First nine months of FY2014]

(Million yen)

	First nine months of FY2013 (March 1, 2012 - November 30, 2012)	First nine months of FY2014 (March 1, 2013 - November 30, 2013)
Net sales	192,391	194,808
Cost of sales	169,619	169,842
Gross profit	22,772	24,965
Selling, general and administrative expenses	12,369	13,995
Operating income	10,402	10,970
Non-operating revenues		
Interest income	86	67
Dividend income	38	39
Other	65	28
Total non-operating revenues	189	135
Non-operating expenses		
Interest expenses	2	2
Exchange loss	-	51
Other	177	68
Total non-operating expenses	179	122
Ordinary income	10,412	10,982
Extraordinary profit		
Gain on sale of investment securities	-	14
Total extraordinary profit	-	14
Extraordinary loss		
Accident loss	-	323
Head office functions transfer expenses	24	-
Loss on valuation of investment securities	20	-
Other	-	13
Total extraordinary loss	44	336
Income before income taxes and minority interests	10,367	10,660
Income taxes-current	4,820	4,819
Income taxes-deferred	-34	-142
Total income taxes	4,785	4,677
Net income before minority interests	5,582	5,982
Minority interests in income	76	178
Net income	5,505	5,804

[Quarterly Consolidated Statement of Comprehensive Income]

[First nine months of FY2014]

(Million yen)

	First nine months of FY2013 (March 1, 2012 - November 30, 2012)	First nine months of FY2014 (March 1, 2013 - November 30, 2013)
Net income before minority interests	5,582	5,982
Other comprehensive income		
Valuation difference on available-for-sale securities	157	496
Foreign currency translation adjustment	-16	188
Total other comprehensive income	141	684
Comprehensive income	5,723	6,667
(Breakdown)		
Comprehensive income attributable to shareholders of the parent company	5,646	6,457
Comprehensive income attributable to minority shareholders	76	210