Summary Report of Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending February 28, 2013 (Based on Japanese Accounting Standards)

January 8, 2013

Listed company name:	AEON DELIGHT CO., LTD.		Listed exchanges: Tokyo Stock Exchange and Osaka Securities Exchange (First Section)
Stock code:	9787		URL http://www.aeondelight.co.jp
Representative:	(Title)	President and CEO	(Name) Kazunori Umemoto
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Planned date for filing of quarterly financial statements:		January 11, 2013	Planned date for commencement of dividend payments: -

Preparation of Supplementary Materials to Quarterly Financial Results: No
Quarterly Earnings Briefing: No

(Amounts of less than one million yen have been rounded down.)

1. Consolidated Results for the First Nine Months of the Fiscal Year Ending February 28, 2013 (from March 1, 2012 to November 30, 2012)

(1) Consolidated Operating Results (cumulative)

(Figures expressed in percentages represent year-on-year percentage changes.)

	Net Sales		Operating Income		Ordinary Income		Net Income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended November 30, 2012	192,391	16.5	10,402	2.9	10,412	2.2	5,505	4.0
Nine months ended November 30, 2011	165,075	39.7	10,112	25.9	10,185	26.1	5,292	19.7

Note: Comprehensive income Nine months ended November 30, 2012 5,723 million yen / 9.3%
Nine months ended November 30, 2011 5,237 million yen / - %

	Net Income per Share	Diluted Net Income per Share
	Yen	Yen
Nine months ended November 30, 2012	104.96	104.66
Nine months ended November 30, 2011	100.93	100.71

(2) Consolidated Financial Position

	Total Assets	Net Assets	Shareholders' Equity Ratio
	Millions of yen	Millions of yen	%
As of November 30, 2012	108,834	62,069	55.9
As of February 29, 2012	92,809	58,182	61.9

(Reference) Shareholders' equity As of November 30, 2012: 60,873 million yen As of February 29, 2012: 57,463 million yen

2. Dividends

	Annual dividends				
	End of the 1st Quarter	End of the 2nd Quarter	End of the 3rd Quarter	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year Ended February 29, 2012	-	20.00	-	20.00	40.00
Year Ending February 28, 2013	-	23.00	-		
Year Ending February 28, 2013 (Forecast)			-	23.00	46.00

Note: Adjustments from the most recently released dividend forecast: None

3. Forecast of Consolidated Results for the Year Ending February 28, 2013 (from March 1, 2012 to February 28, 2013)

(Figures expressed in percentages represent year-on-year percentage changes.)

	Net sales		Operating Income		Ordinary Income		Net Income		Net Income per Share
Full year	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
	260,000	18.3	16,600	20.6	16,600	20.4	8,700	25.9	165.87

Note: Adjustments from the most recently released consolidated results forecast: None

* Notes

(1) Changes in significant subsidiaries during the consolidated quarter under review : Yes
(changes in specified subsidiaries resulting in changes in scope of consolidation)
Newly Included: 1
(Company name) AEON Compass Co., Ltd.
Note: For more details, please refer to "2. Summary information on notes (1) Changes in significant subsidiaries during the consolidated quarter under review" on page 5 of the Attached Materials.

(2) Application of accounting methods that are specific to the preparation of quarterly consolidated financial statements : None
Note: For more details, please refer to "2. Summary information on notes (2) Application of accounting methods that are specific to the preparation of quarterly consolidated financial statements" on page 5 of the Attached Materials.

(3) Changes in accounting policies, changes in accounting estimates, and restatements
a. Change arising from revisions of accounting standards : Yes
b. Change due to reasons other than those described in "a." above : None
c. Changes in accounting estimates : None
d. Restatements : None
Note: For more details, please refer to "2. Summary information on notes (3) Changes in accounting policies, changes in accounting estimates, and restatements" on page 5 of the Attached Materials.

(4) Number of shares outstanding (common stock)

a. Number of shares outstanding at end of period (including treasury stock)	As of November 30, 2012	54,169,633 shares	As of February 29, 2012	54,169,633 shares
b. Number of treasury shares at end of period	As of November 30, 2012	1,706,881 shares	As of February 29, 2012	1,720,051 shares
c. Average number of shares outstanding (quarterly cumulative)	Nine months ended November 30, 2012	52,455,014 shares	Nine months ended November 30, 2011	52,441,592 shares

* Items related to the conduct of quarterly review procedures

  These quarterly financial results are not subject to quarterly review based on the Financial Instrument and Exchange Act, and a quarterly review on the quarterly consolidated financial statements was being conducted at the time these quarterly financial results were disclosed.

* Information concerning proper use of financial forecasts and other special instructions

  Forward-looking statements such as financial forecasts contained in these materials are based on certain assumptions judged to be reasonable and on the information available when the forecasts were made. However, the Group makes no guarantee that these forecasts will be achieved, and actual performance may significantly differ due to a variety of factors. Please refer to “1. Qualitative Information on Current Quarterly Consolidated Performance (3) Qualitative Information on Consolidated Financial Forecast” on page 5 of Attached Materials for information concerning the assumptions used for financial forecasts and the proper use of financial forecasts.

○ Attached Materials Contents

1. Qualitative Information on Current Quarterly Consolidated Performance

(1) Qualitative Information on Consolidated Operating Results

In our aim to achieve further growth in our Comprehensive Facility Management Service (Comprehensive FMS), in addition to activities in the three markets targeted in our medium-term business plan launched during FY2011 (major urban area market, the environmental load reduction market, and the Asian market), we are deploying business while giving consideration to two trends: the digital shift and senior shift.
The Company's major initiatives during the third quarter of the current consolidated fiscal year (September 1, 2012 to November 30, 2012) are described below.

(A) Major initiatives in the third quarter of the current fiscal year

a. Efforts in area management
In the facilities management business, we have experienced an increase in requests from customers for a shift to be made to functional order placement based on SLAs (service level agreements) in accordance with service contents rather than specifications-based order placement based on the number of staff to be assigned. In response to these needs and to further leverage competitive advantages in the market, we have begun to take steps aimed at introducing area management in the Kanto area first in order to provide a new management model that utilizes energy management and ICT (information and communications technologies) through the introduction of BEMS (building management systems) for non-permanently stationed facilities, as well as permanently stationed facilities.

b. Efforts aimed at establishing smart communities
In April, the Company was selected as a BEMS aggregator*1 in the subsidy for the project to promote the introduction of an energy management system (a BEMS adoption project) conducted by the Sustainable Open Innovation Initiative, an affiliated organization of the Agency for Natural Resource and Energy, the Ministry of Economy, Trade and Industry.
As part of efforts aimed at establishing smart communities, positioning this BEMS aggregator business as a first step, we have conducted proposals for the introduction of BEMS in small and medium-sized buildings.
Furthermore, we will play a central role aiming at the achievement of the AEON Eco Project as a core company for the AEON Group's energy management, power generation and sales businesses, and energy-saving measures.
As part of these efforts, we developed an original electric vehicle charger that supports authentication and payment with AEON's WAON card that has been promoted by the entire AEON Group since last year. In February 2013, demonstration experiments will be commenced at AEON LakeTown (Koshigaya City, Saitama Prefecture), which is one of the largest ECO stores in Japan. In addition to sales within the Group, we are also planning sales of the charger as a private brand product in the future.
Using these types of electric vehicle chargers and next-generation vending machines that we have developed in our core vending machine business as terminals, we aim to realize our own smart community by establishing regional networks through cloud computing technologies.

*1: BEMS aggregators are energy use information managers who manage and support energy savings by introducing BEMS (Building Energy Management Systems) for low-volume, high-voltage energy consumers, such as small and medium-sized buildings, that visualize building energy use, as well as by installing centralized systems for managing energy through cloud computing, etc.

c. Further expanding the comprehensive FMS business overseas
To accelerate the further expansion of our comprehensive FMS business in China, we have implemented an area strategy with each province as one area. In August 2012, in Suzhou, Jiangsu Province, which is the second area following Tianjin, 51% of the shares of Suzhou Sufang Housing Property Management Ltd. were acquired. The company holds a level 1

property management license and is part of the major real estate development conglomerate, the Suzhou Sufang Group Company Ltd. This acquisition readies our business structure for launching our comprehensive FMS business in this area.
Furthermore, leveraging our hospitality-rich service and solid technical skills that have been fostered in Japan, we now provide service to a total of 47 properties in China, including 20 properties outside the AEON Group. In the future, we plan to further promote firmly rooted local business deployment and leverage our strong competitive advantage in the Chinese domestic comprehensive FMS business to expand the scale of our business.
In the ASEAN region, our Malaysia subsidiary was changed from a preparatory company to an operating company in preparation for the launch of business in December 2012. In addition, we have made preparations in Vietnam for the establishment of a local subsidiary in December.

d. Expanding our management service menu through M&As
To advance efforts aimed at establishing a BPO (business process outsourcing) business as part of our comprehensive FMS business service menu, we acquired the shares of General Services, Inc. (GSI) in October 2012. GSI has high operational capabilities in the BPO business and has a track record that includes many top Japanese companies. Also, we are aiming at promptly establishing BPO as one of the core businesses of our comprehensive FMS business service lineup in cooperation with AEON DELIGHT (Hangzhou) SERVICE OUTSOURCING CO., LTD. in Hangzhou, China in October 2012 in connection with our BPO business in China.
In addition, we have decided that we need to promptly commercialize our BTM (business travel management) and MICE (meetings, incentives, conventions and exhibitions) services, which serve as important parts of service menus for administrative operations, in order to provide comprehensive FMS services that are more in line with the needs of our customers.
Accordingly, AEON Compass (former name: Jusvel Co. Ltd) was made into a subsidiary in October 2012. AEON Compass has provided a wide variety of services including business trip arrangements and inspection tours for retail and distribution businesses, planning and procedures for corporate group tours, and venue and equipment arrangements for conferences and events.

e. Opening of offices with attached showrooms
With the aims of promoting innovations in the way employees work, proposing optimal environmental solutions in response to increasing needs of customers and local communities to reduce their environmental load, and listening as carefully as possible to the voices of our customers, we have decided to convert existing sales offices into offices with attached showrooms.
As the first such office, we opened the Eco-Life Showroom in November 2012 at Takamatsu Central Arcade (Takamatsu City, Kagawa Prefecture). This showroom uses the latest smart devices to introduce exhibits focused on the environmental products we have available to allow visiting customers to experience first-hand home or workplace eco-life.
We will start off by using four different types of stores based on the location (central arcade-type, station front-type, AEON store-type, suburban-type) as model stores, and after a process of validation and analysis we will convert major sales offices countywide into offices with attached showrooms.

(B) New contracts

As the result of aggressively promoting proposals based on solution-oriented sales in response to the digital shift in society underpinned by the promotion of IT with the increased use of cloud computing and the adoption of tablet devices, we were able to provide new services for various customers, including a major insurance company, multiple business locations of a company that has recreational facilities countywide, multiple domestic business locations of a foreign-affiliated apparel maker, and a station-front development facility of a public agency.

(C) Overview of our major businesses during the first nine months of the current fiscal year (March 1, 2012 to November 30, 2012)

1. In the facilities management business, net sales were flat year on year at 31,770 million yen (99.8% year on year). We have striven to expand sales by speeding up proposals for the introduction of BEMS while working to improve profitability through current initiatives aimed at further improvements to patrol-style facilities management efficiency and thorough management and analysis of work schedules for each of our offices.
2. In the security services business, net sales decreased year on year to 23,773 million yen (98.1% year on year). We have worked to improve profitability through the proposal of a new style of security services that have been changed from traditional security business models. As part of these efforts, we have promoted our concentrated surveillance camera system (cockpit-style) that concentrates two systems into the security office: a system that can simultaneously confirm images from over 100 surveillance cameras through a monitor; and a system that can recognize visitors' faces. These were made possible with a combination of human guards and mechanical security systems. The concentrated surveillance camera system realized drastic improvements in security accuracy. Moreover, by differentiating ourselves by adding concierge services to security guards' emergency response capabilities, we have built up our "Attender Service" that provides a safe, secure, and comfortable front line service as the face for commercial facilities.
3. In the cleaning services business, net sales increased year on year to 30,411 million yen (101.8% year on year). We have worked to acquire new contracts through the introduction of the Group's newly developed original coating agent. In addition, steady results have been produced by efforts to aggressively conduct sales proposals to strategically targeted hospitals and nursing care facilities that require specialized know-how, based on the perspective of providing a comfortable space rather simply cleaning the location.
4. In the construction work business, net sales increased significantly year on year to 45,732 million yen (217.0% year on year). We were able to fully respond to demand for energy-saving-related construction work, such as the installation of LED lighting, as well as demand for renovation work, particularly among AEON Group companies. We have leveraged our LED installation and energy-saving-related construction work track record in aggressive sales activities to acquire more contracts from customers outside the AEON Group as well. Furthermore, new efforts were made in the power generation and sales businesses.
5. In the materials/supplies sourcing business, net sales increased year on year to 29,351 million yen (105.6% year on year). Steps were taken to increase sales of new products, such as 5-yen copy machines and other automation equipment, as well as crime prevention goods. In addition, efforts were taken to improve profits by introducing common ordering systems to customers.
6. In the vending machine services business, net sales decreased year on year to 23,498 million yen (96.1% year on year). In addition to continuing with current measures to deploy energy-saving vending machines and vending machines that support digital money, we commenced measures to reduce operation costs by reducing personnel through multi-tasking. Furthermore, we worked to strengthen sales through new developments such as digital signage vending machines and vending machines that handle new products above and beyond beverages.
7. In the support businesses, net sales increased year on year to 7,799 million yen (134.5% year on year). While expanding provision of cash transport services that are essential for the management and operations of commercial facilities, we have worked to promote initiatives for establishment of a comprehensive cash management service and commercialization of other services to jobs that are peripheral to commercial facilities in which we have advantages.

(D) Management performance

As a result of these developments, net sales of 192,391 million yen (116.5% year on year) were posted for the first nine months of the current consolidated fiscal year. While our efforts were well received by customers in environmental-related businesses as we swiftly supported increasing energy-saving needs, and this made a significant contribution to sales growth, gross profit margin was down 1.2% year on year due in part to a greater than initially expected increase in the cost of goods ratio in the beginning of the fiscal year for items including installation of LED lighting.

Meanwhile, selling, general and administrative expenses were up 108.1% year on year due to costs associated with developing markets in China and ASEAN countries and increasing headcounts in the fields of environment-related businesses and facilities businesses, as well as aggressive prior investments in the growth fields of IT and the environment. As a result, operating income was 10,402 million yen (102.9% year on year), ordinary income was 10,412 million yen (102.2% year on year), and net income was 5,505 million yen (104.0% year on year).

(2) Qualitative Information on Consolidated Financial Position

Total assets as of November 30, 2012 increased by 16,024 million yen (17.3%), compared with the balance at the end of the previous fiscal year, to 108,834 million yen.
This was attributable mainly to an increase of 18,897 million yen in notes and accounts receivable-trade, an increase of 1,160 million yen in other of current liabilities, a decrease of 6,300 million yen in deposit of subsidiaries and affiliates, and a decrease of 794 million yen in goodwill.
Liabilities as of November 30, 2012 increased by 12,138 million yen (35.1%), compared with the balance at the end of the previous fiscal year, to 46,764 million yen. This increase is attributable mainly to an increase of 8,660 million yen in notes and accounts payable-trade, an increase of 4,039 million yen in electronically recorded monetary obligations, an increase of 1,304 million yen in provision for bonuses, and a decrease of 1,721 million yen in income taxes payable.
Net assets as of November 30, 2012 increased by 3,886 million yen (6.7%), compared with the balance at the end of the previous fiscal year, to 62,069 million yen. This increase is attributable mainly to an increase of 5,505 million yen in retained earnings due to posting of net income for the third quarter, a decrease of 2,255 million yen in retained earnings due to dividend payments, and an increase of 444 million yen in minority interest.
As a result, the shareholders' equity ratio as of November 30, 2012 decreased by 6.0% to 55.9%, compared to 61.9% at the end of the previous fiscal year.

(3) Qualitative Information on Consolidated Financial Forecast

Regarding earnings projection for the fiscal year ending February 28, 2013, AEON DELIGHT's forecast released on April 12, 2012 remains unchanged.

2. Summary information on notes

(1) Changes in significant subsidiaries during the consolidated quarter under review
AEON Compass Co., Ltd. has been added to the scope of consolidation from the third quarter of the current consolidated fiscal year through the new acquisition of stock.

(2) Application of accounting methods that are specific to the preparation of quarterly consolidated financial statements
None.

(3) Changes in accounting policies, changes in accounting estimates, and restatements
(Application of accounting standard related to net income per share)
The Accounting Standard for Earnings Per Share (ASBJ Statement No. 2, June 30, 2010) and its Implementation Guidance (ASBJ Guidance No. 4, June 30, 2010) have been applied to the calculation of diluted net income per share from the first quarter of the current consolidated fiscal year. Note that the application of these accounting standards will have no material effect.

(4) Additional information
The Accounting Standard for Accounting Changes and Error Corrections (ASBJ Statement No. 24, December 4, 2009) and its Implementation Guidance (ASBJ Guidance No. 24, December 4, 2009) have been applied to accounting changes and corrections of errors that occurred following the beginning of the first quarter of the current consolidated fiscal year.

3. Quarterly Consolidated Financial Statements
(1) Quarterly Consolidated Balance Sheet

(millions of yen)

	Fiscal Year Ended Feb. 29, 2012 (As of Feb. 29, 2012)	First nine months of FY2013 (As of November 30, 2012)
Assets		
Current assets		
Cash and deposits	9,707	9,932
Notes and accounts receivable-trade	31,240	50,137
Merchandise	1,213	1,904
Deposit of subsidiaries and affiliates	27,320	21,020
Other	3,663	4,823
Allowance for doubtful accounts	(657)	(165)
Total current assets	72,486	87,652
Noncurrent assets		
Property, plant and equipment		
Buildings and structures, net	1,217	1,065
Land	284	282
Other, net	2,271	2,383
Total property, plant and equipment	3,773	3,731
Intangible assets		
Goodwill	11,249	10,455
Other	1,022	1,440
Total intangible assets	12,272	11,895
Investments and other assets		
Investment securities	2,577	3,166
Other	1,924	2,592
Allowance for doubtful accounts	(224)	(204)
Total investments and other assets	4,276	5,553
Total noncurrent assets	20,322	21,181
Total assets	92,809	108,834

(millions of yen)

	Fiscal Year Ended Feb. 29, 2012 (As of Feb. 29, 2012)	First nine months of FY2013 (As of November 30, 2012)
Liabilities		
Current liabilities		
Notes and accounts payable-trade	18,872	27,533
Electronically recorded monetary obligations	4,848	8,887
Short-term loans payable	25	-
Current portion of corporate bonds payable due within one year	10	10
Current portion of long-term loans payable	6	-
Income taxes payable	3,714	1,993
Provision for bonuses	797	2,101
Provision for directors' bonuses	120	69
Other	5,248	5,020
Total current liabilities	33,643	45,615
Noncurrent liabilities		
Corporate bonds payable	15	10
Provision for retirement benefits	507	552
Provision for directors' retirement benefits	152	159
Asset retirement obligations	-	13
Other	308	412
Total noncurrent liabilities	983	1,148
Total liabilities	34,626	46,764
Net assets		
Shareholders' equity		
Capital stock	3,238	3,238
Capital surplus	18,753	18,770
Retained earnings	35,285	38,535
Treasury stock	(460)	(458)
Total shareholders' equity	56,816	60,085
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	665	823
Foreign currency translation adjustment	(18)	(35)
Total accumulated other comprehensive income	647	787
Subscription rights to shares	173	205
Minority interest	545	990
Total net assets	58,182	62,069
Total liabilities and net assets	92,809	108,834

(2) Quarterly Consolidated Statement of Income and Quarterly Consolidated Statements of Comprehensive Income

Quarterly Consolidated Statement of Income

(First nine months of FY2013 (March 1, 2012 – November 30, 2012))

(millions of yen)

	First nine months of FY2012 (March 1, 2011 – November 30, 2011)	First nine months of FY2013 (March 1, 2012 – November 30, 2012)
Net sales	165,075	192,391
Cost of sales	143,520	169,619
Gross profit	21,554	22,772
Selling, general and administrative expenses	11,442	12,369
Operating income	10,112	10,402
Non-operating income		
Interest income	72	86
Dividends income	35	38
Gain on maturity of insurance contract	92	35
Other	30	30
Total non-operating income	231	189
Non-operating expenses		
Interest expenses	4	2
Adjustment of labor insurance expenses	14	21
Compensation for accident expenses	17	32
Loss on retirement of noncurrent assets	19	32
Equity-method investment losses	13	-
Other	89	89
Total non-operating expenses	158	179
Ordinary income	10,185	10,412
Extraordinary income		
Marginal gain on step acquisition	56	-
Reversal of provision for directors’ bonuses	17	-
Total extraordinary income	73	-
Extraordinary loss		
Loss on valuation of investment securities	-	20
Losses on disasters	300	-
Provision for doubtful accounts	312	-
Head office functions transfer expenses	-	24
Other	27	-
Total extraordinary losses	640	44
Income before income taxes and minority interests	9,618	10,367
Income taxes-current	4,626	4,820
Income taxes-deferred	(421)	(34)
Total income taxes	4,205	4,785
Net income before minority interests	5,413	5,582
Minority interests in income	120	76
Net income	5,292	5,505

Quarterly Consolidated Statements of Comprehensive Income
(First nine months of FY2013 (March 1, 2012 – November 30, 2012))

(millions of yen)

	First nine months of FY2012 (March 1, 2011 – November 30, 2011)	First nine months of FY2013 (March 1, 2012 – November 30, 2012)
Net income before minority interests	5,413	5,582
Other comprehensive income		
Valuation difference on available-for-sale securities	(173)	157
Foreign currency translation adjustments	(1)	(16)
Total other comprehensive income	(175)	141
Comprehensive income	5,237	5,723
(Details)		
Comprehensive income attributable to parent company	5,117	5,646
Comprehensive income attributable to minority interests	120	76

(3) Note on the going concern assumption
First nine months of FY2013 (March 1, 2012 – November 30, 2012)
None

(4) Note on significant changes in shareholders' equity
First nine months of FY2013 (March 1, 2012 – November 30, 2012)
None

(5) Significant subsequent events
First nine months of FY2013 (March 1, 2012 – November 30, 2012)
None