

# Summary of Financial Results for the Third Quarter Ended November 30, 2014[Japan GAAP] (Consolidated)

January 9, 2015

Company AEON DELIGHT Co., Ltd.  
 Stock Code 9787  
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 Expected date of filing of quarterly report: January 14, 2015  
 Preparation of quarterly supplementary financial document: Yes  
 Quarterly results briefing: None

Listed on the TSE1  
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 Expected starting date of dividend payment: -

(Rounded down to million yen)

## 1. Consolidated business results for the nine months ended November 2014

(March 1, 2014 through November 30, 2014)

### (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. 2014	199,286	2.3	11,303	3.0	11,339	3.2	6,383	10.0
Nine months ended Nov. 2013	194,808	1.3	10,970	5.5	10,982	5.5	5,804	5.4

(Note) Comprehensive income

Nine months ended November 2014: 6,208 million yen (-6.9%)

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

	Net income per share	Diluted net income per share
	Yen	Yen
Nine months ended Nov. 2014	121.57	121.28
Nine months ended Nov. 2013	110.62	110.33

### (2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Nov. 2014	121,183	74,928	60.3	1,390.42
As of Feb. 2014	112,122	71,316	62.0	1,324.84

(Reference) Shareholders' equity

As of November 2014: 73,018 million yen

As of February 2014: 69,553 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. 2014	—	24.00	—	24.00	48.00
Year ending Feb. 2015	—	25.00	—		
Year ending Feb. 2015 (forecast)				25.00	50.00

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

## 3. Forecast of consolidated business results for the fiscal year ending February 2015

(March 1, 2014 through February 28, 2015)

(% 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. 2015	270,000	5.0	16,000	5.9	16,000	6.0	8,600	5.4	163.81

(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 2014	54,169,633 shares
As of February 2014	54,169,633 shares

②Treasury stock at the end of period

As of November 2014	1,654,461 shares
As of February 2014	1,669,701 shares

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

Nine months ended November 2014	52,507,419 shares
Nine months ended November 2013	52,471,592 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 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, 2014 (February 28, 2014)	First nine months of FY2015 (November 30, 2014)
Assets		
Current assets		
Cash and deposits	12,565	15,536
Notes and accounts receivable-trade	34,952	36,891
Electronically recorded monetary obligations	2,468	4,766
Inventory	2,504	2,453
Deposit of subsidiaries and affiliates	32,420	34,995
Other	5,725	5,158
Allowance for doubtful accounts	-290	-181
Total current assets	90,347	99,618
Fixed assets		
Tangible fixed assets		
Buildings and structures, net	1,046	1,028
Land	278	278
Other, net	2,933	3,099
Total tangible fixed assets	4,258	4,406
Intangible fixed assets		
Goodwill	10,078	9,547
Other	1,609	1,815
Total intangible fixed assets	11,687	11,363
Investments and other assets		
Investment securities	3,897	3,398
Other	2,131	2,684
Allowance for doubtful accounts	-199	-287
Total investments and other assets	5,829	5,795
Total fixed assets	21,775	21,565
Total assets	112,122	121,183

(Million yen)

	Fiscal year ended February 28, 2014 (February 28, 2014)	First nine months of FY2015 (November 30, 2014)
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable-trade	21,895	24,865
Electronically recorded monetary obligations	4,806	6,588
Current portion of bonds	5	-
Income taxes payable	3,633	2,007
Reserve for bonuses	975	2,403
Reserve for directors' bonuses	95	86
Other	7,894	8,986
Total current liabilities	39,306	44,938
Fixed liabilities		
Reserve for retirement benefits	555	561
Reserve for directors' retirement benefits	170	184
Asset retirement obligation	20	26
Other	753	544
Total fixed liabilities	1,500	1,316
Total liabilities	40,806	46,255
Net assets		
Shareholders' equity		
Capital	3,238	3,238
Capital surplus	18,818	18,838
Retained earnings	46,235	50,045
Treasury stock	-449	-445
Total shareholders' equity	67,842	71,676
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,365	959
Foreign currency translation adjustment	346	382
Total accumulated other comprehensive income	1,711	1,342
Stock acquisition rights	165	180
Minority interest	1,597	1,729
Total net assets	71,316	74,928
Total liabilities and net assets	112,122	121,183

[Quarterly Consolidated Statement of Income and Quarterly Statement of Comprehensive Income]  
[Quarterly Consolidated Statement of Income]  
[First nine months of FY2015]

(Million yen)

	First nine months of FY2014 (March 1, 2013 – November 30, 2013)	First nine months of FY2015 (March 1, 2014 – November 30, 2014)
Net sales	194,808	199,286
Cost of sales	169,842	173,578
Gross profit	24,965	25,707
Selling, general and administrative expenses	13,995	14,403
Operating income	10,970	11,303
Non-operating revenues		
Interest income	67	72
Dividend income	39	38
Other	28	29
Total non-operating revenues	135	141
Non-operating expenses		
Interest expenses	2	4
Other	120	100
Total non-operating expenses	122	105
Ordinary income	10,982	11,339
Extraordinary profit		
Gain on sale of investment securities	14	15
Total extraordinary profit	14	15
Extraordinary loss		
Loss on liquidation of business	-	98
Loss on accident	323	-
Other	13	3
Total extraordinary loss	336	102
Income before income taxes and minority interests	10,660	11,252
Income taxes-current	4,819	4,939
Income taxes-deferred	-142	-256
Total income taxes	4,677	4,682
Net income before minority interests	5,982	6,569
Minority interests in income	178	186
Net income	5,804	6,383

[Quarterly Consolidated Statement of Comprehensive Income]

[First nine months of FY2015]

(Million yen)

	First nine months of FY2014 (March 1, 2013 – November 30, 2013)	First nine months of FY2015 (March 1, 2014 – November 30, 2014)
Net income before minority interests	5,982	6,569
Other comprehensive income		
Valuation difference on available-for-sale securities	496	-405
Foreign currency translation adjustment	188	44
Total other comprehensive income	684	-361
Comprehensive income	6,667	6,208
(Breakdown)		
Comprehensive income attributable to shareholders of the parent company	6,457	6,013
Comprehensive income attributable to minority shareholders	210	194

● Notes on quarterly consolidated financial statements

(Notes on going concern assumption)

First nine months of FY2015 (March 1, 2014 – November 30, 2014)

None

● (Notes if there is a significant change in the amount of shareholders' equity)

First nine months of FY2015 (March 1, 2014 – November 30, 2014)

None