Financial Report for the Third Quarter of the Fiscal Year Ending March 31, 2015 (FY2014) [J-GAAP] (Consolidated)

February 4, 2015

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Scheduled date of commencing dividend payment: -
Supplementary materials on financial results (yes/no) No
Holding of quarterly earnings announcement (yes/no) No

(Figures are rounded down to the nearest million yen.)

1. Consolidated Financial Results for the First Nine Months of FY2014 (April 1, 2014 to December 31, 2014)

(1) Consolidated Business Results (Cumulative) (%: Change from the same period of the previous year)

	Operating revenues		Operating income		Ordinary income		Net income	
First Nine Months of	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
FY2014	128,065	15.7	7,983	55.1	9,669	85,3	6,259	107.7
FY2013	110,708	6.7	5,147	33.3	5,218	41,1	3,013	56.6

(Note) Comprehensive income: First nine months of FY2014 ¥7,293 million (76.5%) First nine months of FY2013 ¥4,132 million (176.1%)

	Net income per share	Diluted net income per share
First Nine Months of	Yen	Yen
FY2014	77.06	-
FY2013	37.10	-

(2) Consolidated Financial Position

	Total assets	Net assets	Equity capital to total assets	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of December 31, 2014	186,613	109,787	57.5	1,321.71
As of March 31, 2014	185,358	101,866	54.1	1,235.25

(Reference) Equity capital: As of December 31, 2014 ¥107,361 million As of March 31, 2014 ¥100,339 million

2. Dividends

	Dividends per share				
	Q1-End	Q2-End	Q3-End	Year-End	Annual
	Yen	Yen	Yen	Yen	Yen
FY2013	-	6.00	-	7.00	13.00
FY2014	-	9.00	-		
FY2014 (Forecast)				9.00	18.00

(Note) Revisions to the most recently announced dividends forecast for FY2014: No

3. Forecast of Consolidated Financial Results for FY 2014 (April 1, 2014 to March 31, 2015)

(%: Change from the same period of the previous year)

	Operating revenues		Operating income		Ordinary income		Net income		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full-year	165,400	12.4	8,800	42.1	9,700	69.5	5,700	91.3	70.17

(Note) Revisions to the most recently announced forecast of consolidated financial results for FY2014: None

* Notes

(1) Significant changes in subsidiaries during the period under review (changes in specified subsidiaries involving changes in scope of consolidation): None

New: None Excluded: None

(2) Adoption of special accounting methods for preparation of quarterly consolidated financial statements: Yes

(Note) For details, please refer to page 4 of the appendix materials “2. Summary (Notes) Information (2) Adoption of Special Accounting Methods for Preparation of Quarterly Consolidated Financial Statements”.

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

1) Changes in accounting policies due to revisions of accounting standards, etc.: Yes
2) Changes in accounting policies other than 1) above: None
3) Changes in accounting estimates: None
4) Restatement of revisions: None

(4) Number of shares outstanding (common stock)

1) Number of shares outstanding at the period-end (including treasury stock):

As of December 31, 2014	84,476,500 shares	As of March 31, 2014	84,476,500 shares

2) Number of treasury stock at the period-end:

As of December 31, 2014	3,246,982 shares	As of March 31, 2014	3,246,682 shares

3) Average number of shares outstanding (quarterly consolidated cumulative period):

First nine months of FY2014	81,229,710 shares	First nine months of FY2013	81,230,024 shares

* Implementation status of quarterly review procedures

The quarterly review procedure based on the Financial Instruments and Exchange Act does not apply to this Financial Report, and the quarterly review procedure based on the Financial Instruments and Exchange Act had not been completed as of the release of this Financial Report.

* Statements regarding the proper use of financial forecast and other special remarks

1. The forecast of the business results reported herein was prepared based on information the Company had in its possession as of the time this report was prepared and on certain assumptions judged to be reasonable. The Company makes no guarantee that these figures will be achieved. Actual results may differ significantly from forecasts due to various factors. For the assumptions used in financial forecasts and precautionary statements regarding the use of the forecasts, please refer to page 4 of the appendix materials “1.Qualitative Information on Consolidated Financial Results for the First Nine Months of FY2014 (3) Explanation of Consolidated Financial Forecasts and Other Forward-looking Statements”.

Contents of the Appendix Materials

1. Qualitative Information on Consolidated Financial Results for the First Nine Months of FY2014 (April 1, 2014 to December 31, 2014)

(1) Explanation of Operating Results

During the first nine months of the fiscal year ending March 31, 2015, the Japanese economy experienced a gradual trend of recovery despite some weakness in private consumption. Going forward, while weakness remains in the near term, improvement in employment and income is likely to continue and various policies are expected to support economic recovery. Nevertheless, downside risks exist that could weaken the domestic economy, such as a fall in consumer confidence and an economic downturn in overseas markets.

The airline industry needs to further strengthen its competitiveness for a number of reasons that are changing our business environment, including 1) the increased competition caused by industry liberalization (open skies agreements) and expansion of routes by low-cost carriers (LCC), 2) the ongoing efforts to reform airport management structures aimed at promoting efficient operation by integrating airport land and terminal building operations, 3) the commencement of comprehensive discussions aimed at strengthening functions of metropolitan airports, and 4) the announcement of a plan for improving land access to Haneda Airport. A review of passenger volume during the first nine months shows that Haneda's domestic flight passengers continued to increase compared to the same period of the previous year, the same trend seen since FY2013. Passenger volume on international flights at Haneda rose significantly due to an increase of landing slots for international flights at Haneda.

Under these circumstances, in FY 2014, the second year of the medium-term business plan (FY 2013 through FY 2015), the Japan Airport Terminal (JAT) Group is working on our strategic priorities including: 1) Responding to the internationalization of Haneda Airport, 2) Laying the groundwork to ensure the future of the airport's operation, 3) Improving the profitability of group businesses and 4) Strengthening human resources and organizational capabilities.

We made efforts to improve the profitability of our group businesses by expanding the operations of duty-free shops, as well as that of facility maintenance and management. This was done in conjunction with the expansion of Haneda's international passenger terminal in line with the increased international flights after March 2014. In September 2014, "Royal Park Hotel THE Haneda" was opened as part of our efforts to better serve our customers' needs. The hotel is directly connected to airport terminal building and offers some rooms designed specifically for transit customers. This is expected to contribute to improving airport function, customer convenience, and our profitability.

As a step toward enhancing the future of the airport's operation at Haneda, we introduced a new structure involving passenger service facility charges for public areas from April 2014. While these charges were previously paid by the airlines, they are now paid by airline passengers. This change is intended to create greater transparency with respect to the cost-and-benefit relationship involving the use of the airport facility. Along with this, we are aiming to improve customer convenience to further fulfill our responsibility as airport facility operator. For example, a transfer facility between the domestic and international terminals was constructed at the airport's domestic passenger terminal in March 2014 in conjunction with the expansion of international flights at Haneda. In July 2014, baggage carts became available that can be used only in gate lounges located beyond security screening points.

The second outlet of "Isetan Haneda Store (Men)", whose first shop has been popular among businessmen using Haneda Airport, was opened at Passenger Terminal 2 in June 2014. Furthermore, to address the unmet needs of female travelers, "Isetan Haneda Store (Ladies)" was opened in July 2014 at Terminal 1. We strove to revitalize retail sales through these efforts.

At duty-free shops, in response to the steadily growing volume of inbound travelers from abroad, we aimed to further expand revenue by improving average purchase prices and purchase rates. We were able to capitalize on an increase in customers due to the expansion of landing slots from March 2014 at Haneda airport. These efforts, especially at Haneda Airport, combined with marketing activities targeting inbound travelers form China and Southeast Asian countries, were very successful and led to a significant revenue increase at a pace that surpassed the growth rate of passenger volume.

Furthermore, in September 2014, we established a new company to start duty-free shops in a more competitive city center location in addition to existing airport duty-free shops by combining our knowhow in duty-free shop business with our other expertise. The new company has steadily moved with preparations for store opening. This move is in line with our efforts to promote Japan as a tourism-oriented country. The new company will not only encourage the consumption of Japanese and non-Japanese customers flying outbound from airports, but will also enhance convenience for inbound travelers, thereby expanding non-airline revenue.

In recognition of these initiatives, in August 2014, Tokyo International Airport Haneda gained 5-Star Airport status, the top quality ranking, in the Global Airport Ranking conducted by Skytrax of the UK, for the first time in the history of Japanese airports. Haneda was evaluated to be among the best in the world in terms of the quality of its terminal facilities and services.

As a result of these measures, consolidated operating revenues during the period (April 1, 2014 –

December 31 2014) rose 15.7% compared with the same period during the previous year to ¥128,065 million. Operating income rose to ¥7,983 million (up 55.1% year-on-year), ordinary income to ¥9,669 million (up 85.3% year-on-year) and net income to ¥6,259 million (up 107.7% year-on-year).

The following is a breakdown of earnings by segment. Note that the figures for operating income (loss) are equivalent to those for segment income (loss).

[Facilities Management]

Rental revenue decreased from the same period during the previous year, because of revised rents for some office tenants at Haneda's domestic passenger terminal and a decline in revenue from properties located outside of the airport.

Revenue from facility user charges surpassed that of the same period during the previous year because user charges revenue for domestic terminal facilities increased primarily due to growth in passenger volume.

Other revenues also greatly increased from the same period during the previous year. This was mainly because of an increase in revenue from outsourcing business at Haneda's international terminal, new outsourcing revenue from "Royal Park Hotel THE Haneda" which opened in September 2014, and an increase in airport lounge revenue following the growth in passenger volume.

As a result, operating revenues from facilities management operations increased to ¥38,006 million (up 9.3% year-on-year). Operating income for the segment was ¥4,601 million (up 55.0% year-on-year), due to revenue growth as well as a decrease in a one-time expense recorded during the previous year because of the three newly-completed spots at domestic passenger Terminal 2.

[Merchandise Sales]

Sales at domestic terminal stores exceeded those of the same period during the previous year due primarily to development of new shops, such as the second outlet of "Isetan Haneda Store (Men)" and "Isetan Haneda (Lady)" in the departure gate lounge, combined with growth in passenger volume.

Sales at international terminal stores increased significantly from the same period during the previous year, driven by an increase in the sales of luxury brand and other products due to the record-setting number of incoming travelers to Japan and the continued weakening of the Yen.

Other revenues increased considerably year-on-year primarily owing to robust sales in the wholesaling of products to stores at the Haneda Airport's international terminal building that was expanded in March 2014 and to other airports.

As a result, operating revenues from merchandise sales operations increased to ¥80,173 million (up 21.1% year-on-year). Operating income for the segment rose to ¥6,524 million (up 29.8% year-on-year) due partly to new pricing and improved gross margins across merchandise categories, particularly duty-free goods.

[Food and Beverage]

Sales from food and beverage operations slightly increased from the same period during the previous year as a result of growth in passenger volume and the reorganization of shops.

Sales from in-flight meals declined as passenger volume of foreign carriers decreased due to their use of smaller aircraft. This offset the impact of an increase in the volume of flights by foreign carriers.

Other revenues rose due to an increase in outsourcing business operated in expanded spaces at international passenger terminals.

As a result, operating revenues from food and beverage operations increased 2.4% year-on-year to ¥13,736 million. Despite various cost-reduction efforts, operating income for the segment was ¥132 million (down 42.8% year-on-year), primarily because labor costs increased as more employees were needed in the expanded area at the international terminal.

We entered into a capital and business alliance agreement with LSG Catering Hong Kong Ltd. ("LSG") in September 2014 aimed at strengthening the catering services of our consolidated subsidiary Cosmo Enterprise Co., Ltd. ("Cosmo Enterprise"), which manufactures and sells in-flight meals. In this transaction, 20% of Cosmo Enterprise's shares owned by Japan Airport Terminal were assigned to LSG.

(2) Explanation of Financial Position

[Assets]

Current assets increased ¥6,162 million from the previous fiscal year end to ¥38,250 million, primarily due to an increase in account receivable by ¥4,604 million and merchandise and finished products by ¥999 million.

Fixed assets decreased ¥4,907 million from the previous fiscal year end to ¥148,362 million, primarily due to a decline in tangible fixed assets by ¥6,417 million resulting from the progress of depreciation, despite an increase in investment securities by ¥2,617 million.

As a result, total assets increased by ¥1,254 million from the previous fiscal year end to ¥186,613 million.

[Liabilities]

Current liabilities increased ¥4,584 million from the previous fiscal year end to ¥36,057 million, primarily because accounts payable increased by ¥2,296 million and other current liabilities increased by ¥1,747 million.

Fixed liabilities decreased ¥11,250 million from the previous fiscal year end to ¥40,768 million, primarily because long-term loans payable decreased by ¥9,000 million and net defined benefit liabilities decreased by ¥1,676 million.

As a result, total liabilities decreased by ¥6,666 million from the previous fiscal year end to ¥76,826 million.

[Net assets]

Total net assets increased ¥7,920 million to ¥109,787 million primarily because retained earnings increased by ¥6,024 million and valuation difference on available-for-sale securities increased by ¥1,360 million.

As a result, equity ratio was 57.5% (compared to 54.1% at the previous fiscal year end).

(3) Explanation of Consolidated Financial Forecasts and Other Forward-looking Statements

Consolidated revenue and profits (operating income, ordinary income, and net income) during the first nine months surpassed forecasts primarily driven by strong performance of duty-free business, particularly at shops in Haneda Airport’s international terminal.

However, the forecasts of full-year consolidated results have been left unchanged at this point from those announced on October 31, 2014 considering the prospects of an economic downswing overseas and uncertainty in the global situation that pose a risk that could weaken the domestic economy.

2. Summary (Notes) Information

(1) Significant Changes in Subsidiaries during the Period under Review

Not Applicable

Although not falling under the category of changes in specified subsidiary, Japan Duty Free Fa-So-La Isetan Mitsukoshi Co., Ltd. is newly established during the period and included in the scope of consolidation.

(2) Adoption of Special Accounting Methods for Preparation of Quarterly Consolidated Financial Statements

(Calculation of tax expenses)

The effective tax rate on income before taxes for the consolidated fiscal year including the first nine months after the application of deferred tax accounting is reasonably estimated, and that estimated rate is applied to net income for the period to calculate estimated tax expenses.

(3) Changes in Accounting Policies, Accounting Estimates, and Restatement of Revisions

(Changes in Accounting Policies)

(Application of accounting standard for retirement benefits)

From the first quarter ended June 30, 2014, the Company has applied the main clauses of Paragraph 35 of the “Accounting Standard for Retirement Benefits” (ASBJ Statement No. 26, May 17, 2012, hereinafter “Retirement Benefits Accounting Standard”) and the main clause of Paragraph 67 of the “Guidance on Accounting Standard for Retirement Benefits” (ASBJ Guidance No. 25, May 17, 2012, hereinafter “Retirement Benefits Guidance”). With this application, the Company has reviewed the calculation methods of retirement benefit obligation and service cost. The method of calculating the portion of expected benefits attributed to periods was changed from the straight-line basis to the benefit formula basis. The method of determining the discount rates was changed from the method based on the number of years approximate to the employees’ average remaining service periods to the method using the single weighted-average discount rate that reflects the estimated period and amount of benefit payment in each period.

With the application of the Retirement Benefits Accounting Standard, the Company has followed the transitional treatment set forth in Paragraph 37 of the Retirement Benefits Accounting Standard. The amount of financial impact resulting from the change in calculation methods of retirement benefit obligation and service cost were added to or deducted from retained earnings as of April 1, 2014.

As a result of the change, as of the beginning of this period, net defined benefit asset increased by ¥68 million, net defined benefit liability decreased by ¥1,615 million and retained earnings increased by ¥1,065 million. In addition, the financial impact of this change on operating income, ordinary income and income before income taxes and minority interests for this period was immaterial.

3. Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheets

(Millions of yen)

	FY2013 (As of March 31, 2014)	First Nine Months of FY2014 (As of December 31, 2014)
ASSETS		
Current assets		
Cash and deposits	15,175	15,326
Accounts receivable	9,558	14,162
Merchandise and finished products	4,369	5,368
Raw materials and stored goods	108	149
Deferred tax assets	1,003	1,007
Other current assets	1,885	2,330
Allowance for doubtful accounts	(12)	(93)
Total current assets	32,088	38,250
Fixed assets		
Tangible fixed assets		
Buildings and structures	272,769	273,638
Accumulated depreciation and impairment loss	(174,638)	(181,071)
Buildings and structures (net)	98,131	92,566
Machinery, equipment and vehicles	10,136	10,092
Accumulated depreciation and impairment loss	(8,417)	(8,479)
Machinery, equipment and vehicles (net)	1,719	1,612
Land	10,466	10,466
Lease assets	2,930	2,938
Accumulated depreciation and impairment loss	(1,502)	(1,844)
Lease assets (net)	1,428	1,093
Construction in progress	3	30
Other tangible fixed assets	25,906	26,213
Accumulated depreciation and impairment loss	(21,472)	(22,217)
Other tangible fixed assets (net)	4,433	3,995
Total tangible fixed assets	116,182	109,765
Intangible fixed assets	1,949	1,492
Investments and other assets		
Investment securities	18,680	21,297
Long-term loans receivable	6,664	6,665
Deferred tax assets	7,595	6,282
Net defined benefit assets	-	118
Other investments	2,197	2,740
Total investments and other assets	35,137	37,105
Total fixed assets	153,270	148,362
TOTAL ASSETS	185,358	186,613

(Millions of yen)

	FY2013 (As of March 31, 2014)	First Nine Months of FY2014 (As of December 31, 2014)
LIABILITIES		
Current liabilities		
Accounts payable	5,737	8,033
Short-term loans payable	12,272	13,322
Income taxes payable	2,010	2,052
Allowance for employees' bonuses	1,052	532
Allowance for directors' bonuses	170	139
Other current liabilities	10,229	11,977
Total current liabilities	31,472	36,057
Fixed liabilities		
Long-term loans payable	39,730	30,730
Net defined benefit liabilities	6,786	5,110
Asset retirement obligations	449	455
Other fixed liabilities	5,053	4,473
Total fixed liabilities	52,019	40,768
TOTAL LIABILITIES	83,492	76,826
NET ASSETS		
Shareholders' equity		
Common stock	17,489	17,489
Capital surplus	21,309	21,309
Retained earnings	66,839	72,863
Treasury stock	(3,240)	(3,241)
Total shareholders' equity	102,397	108,421
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,099	3,459
Deferred gains (losses) on hedges	(2,626)	(3,218)
Foreign currency translation adjustment	51	51
Remeasurements of defined benefit plans	(1,583)	(1,353)
Total Accumulated other comprehensive income	(2,058)	(1,059)
Minority interests	1,527	2,425
TOTAL NET ASSETS	101,866	109,787
TOTAL LIABILITIES AND NET ASSETS	185,358	186,613

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

Quarterly Consolidated Statements of Income

(Millions of yen)

	First Nine Months of FY2013 (from April 1, 2013 to December 31, 2013)	First Nine Months of FY2014 (from April 1, 2014 to December 31, 2014)
Operating revenues		
Rent revenue	10,027	9,683
Facility user charges revenue	12,497	13,576
Other revenues	11,214	14,199
Sale of merchandise	65,702	79,649
Sale of food and beverage	11,267	10,956
Total operating revenue	110,708	128,065
Cost of sales		
Cost of sales of merchandise	48,684	59,041
Cost of sales of food and beverage	6,947	6,983
Total cost of sales	55,631	66,024
Gross profit	55,077	62,040
Selling, general and administrative expenses		
Salaries and wages	6,264	6,581
Provision for employees’ bonuses	450	511
Provision for directors’ bonuses	134	139
Expenses for retirement benefits	729	745
Rent expenses	6,771	7,561
Outsourcing and commission	10,442	13,074
Depreciation expenses	9,424	8,824
Other costs and expenses	15,711	16,618
Total selling, general and administrative expenses	49,929	54,056
Operating income	5,147	7,983
Non-operating income		
Interest income	266	369
Dividends income	208	198
Equity in earnings of affiliates	-	1,080
Miscellaneous income	546	712
Total non-operating income	1,020	2,360
Non-operating expenses		
Interest expenses	679	580
Equity in losses of affiliates	106	-
Miscellaneous expenses	164	94
Total non-operating expenses	950	675
Ordinary income	5,218	9,669

(Millions of yen)

	First Nine Months of FY2013 (from April 1, 2013 to December 31, 2013)	First Nine Months of FY2014 (from April 1, 2014 to December 31, 2014)
Extraordinary income		
Subsidy income from government	89	-
Total extraordinary income	89	-
Extraordinary loss		
Loss on reduction of fixed assets	88	-
Loss on retirement of fixed assets	37	-
Loss on sales of shares of subsidiaries and associates	-	22
Loss on valuation of other investments	1	-
Total extraordinary loss	126	22
Quarterly income before income taxes and minority interests	5,181	9,646
Income taxes – current	2,139	3,360
Quarterly income before minority interests	3,041	6,285
Minority interests income	27	25
Quarterly net income	3,013	6,259

Quarterly Consolidated Statements of Comprehensive Income

(Millions of yen)

	First Nine Months of FY2013 (from April 1, 2013 to December 31, 2013)	First Nine Months of FY2014 (from April 1, 2014 to December 31, 2014)
Quarterly income before minority interests	3,041	6,285
Other comprehensive income		
Valuation difference on available-for-sale securities	594	1,370
Foreign currency translation adjustment	25	0
Remeasurements of defined benefit plans	-	185
Share of other comprehensive income of associates accounted for using equity method	472	(548)
Total other comprehensive income	1,091	1,008
Comprehensive income	4,132	7,293
Comprehensive income attributable to:		
Comprehensive income attributable to owners of the parent	4,102	7,252
Comprehensive income attributable to minority interests	30	41

(3) Notes on Quarterly Consolidated Financial Statements

(Notes on the Premise of a Going Concern)

Not applicable

(Notes on a Significant Change in Shareholders' Equity)

Not applicable

(Segment Information, etc.)

Segment Information

I. First nine months of FY2013 (from April 1, 2013 to December 31, 2013)

1. Sales and income (loss) by reportable segment

(Millions of yen)

	Reportable segments				Adjustments Note 1	Quarterly consolidated financial statements Note2
	Facilities Management	Merchandise Sales	Food and Beverage	Total		
Operating revenues						
Sales to external customers	33,156	65,730	11,821	110,708	-	110,708
Intersegment sales and transfers	1,602	480	1,590	3,674	(3,674)	-
Total	34,759	66,211	13,412	114,383	(3,674)	110,708
Segment income (loss)	2,968	5,027	230	8,226	(3,078)	5,147

(Notes) 1. Adjustments to the segment income include ¥3,081 million of administration expenses for the parent company's administration divisions and others at head office which are not allocated to each of the reportable segments.

2. Segment income is adjusted with operating income recorded in the Quarterly Consolidated Statements of Income.

2. Information on impairment loss on fixed assets and goodwill, etc., by reportable segment

Not applicable

II. First nine months of FY2014 (from April 1, 2014 to December 31, 2014)

1. Sales and income (loss) by reportable segment

(Millions of yen)

	Reportable segments				Adjustments Note 1	Quarterly consolidated financial statements Note2
	Facilities Management	Merchandise Sales	Food and Beverage	Total		
Operating revenues						
Sales to external customers	36,500	79,649	11,914	128,065	-	128,065
Intersegment sales and transfers	1,505	523	1,821	3,850	(3,850)	-
Total	38,006	80,173	13,736	131,916	(3,850)	128,065
Segment income (loss)	4,601	6,524	132	11,258	(3,274)	7,983

(Notes) 1. Adjustments to the segment income include ¥3,278 million of administration expenses for the parent company's administration divisions and others at head office which are not allocated to each of the reportable segments.

2. Segment income is adjusted with operating income recorded in the Quarterly Consolidated Statements of Income.

2. Information on impairment loss on fixed assets and goodwill, etc., by reportable segment

Not applicable