

To whom it may concern

Company name: J. FRONT RETAILING Co., Ltd.
 Representative: Ryoichi Yamamoto, President
 (Securities code: 3086, First Section of the Tokyo
 Stock Exchange and Nagoya Stock Exchange)
 Inquiries: Takayuki Makita, Executive Officer,
 Senior General Manager of Corporate Governance
 Promotion Division, Management Strategy Unit
 (TEL: +81-3-6895-0178 (from overseas))

Notice Regarding Revision to Supplementary Information to Financial Results
 for the Nine Months of the Fiscal Year Ending February 28, 2018 (IFRS)

J. FRONT RETAILING Co., Ltd. (the “Company”) hereby announces that revisions were needed for information in the Supplementary Information to Financial Results for the Nine Months of the Fiscal Year Ending February 28, 2018 (IFRS) announced on December 26, 2017. The details are provided below.

1. Details of the revision

Changes are indicated by underline.

Page 5: II. Daimaru Matsuzakaya Department Stores Results of Operations (IFRS)

2. Summary of Gross Sales (Department Stores)

(3) Sales by merchandise category and gross margin ratio

YoY RD (year on year ratio difference)

[Before revision]

(Unit: Millions of yen, %)

Merchandise category	Nine months ended November 30, 2017					
	Sales	YoY change	% of total	% of total LY	Gross margin ratio	YoY RD
Clothing	194,476	2.2	41.4	41.7	25.61	(0.46)
Accessories	38,961	(3.7)	8.3	8.8	29.47	(0.52)
General goods	81,372	16.3	17.3	15.3	25.37	0.36
Household goods	20,009	0.7	4.3	4.3	25.51	(0.47)
Foods	102,102	(1.2)	21.7	22.6	15.83	(0.15)
Other	32,644	(1.6)	7.0	7.3	15.81	<u>(1.73)</u>
Total	469,566	2.7	100.0	100.0	23.08	<u>(0.27)</u>

[After revision]

(Unit: Millions of yen, %)

Merchandise category	Nine months ended November 30, 2017					
	Sales	YoY change	% of total	% of total LY	Gross margin ratio	YoY RD
Clothing	194,476	2.2	41.4	41.7	25.61	(0.46)
Accessories	38,961	(3.7)	8.3	8.8	29.47	(0.52)
General goods	81,372	16.3	17.3	15.3	25.37	0.36
Household goods	20,009	0.7	4.3	4.3	25.51	(0.47)
Foods	102,102	(1.2)	21.7	22.6	15.83	(0.15)
Other	32,644	(1.6)	7.0	7.3	15.81	<u>(0.12)</u>
Total	469,566	2.7	100.0	100.0	23.08	<u>(0.15)</u>

2. Reason for the revision

It became clear that there were errors in the information provided in the Supplementary Information to Financial Results for the Nine Months of the Fiscal Year Ending February 28, 2018 (IFRS), following its announcement. Accordingly, the error has been corrected.

END