[This is an English translation of summarized consolidated financial results prepared for the convenience of non-resident shareholders. Should there be any inconsistency between the translation and the official Japanese text, the latter shall prevail. Please refer to the supplementary document "Overview of Consolidated Financial Results for the 9 months ended December 31st, 2012 and Full-term Forecasts for FY 3/2013" and JT's website (http://www.jti.co.jp/) for other information.]

January 31, 2013

Consolidated Financial Results for the Nine Months Ended December 31, 2012 <under IFRS>

Name of the Listed Company: **JAPAN TOBACCO INC.** (Stock Code: 2914)
Listed Stock Exchanges: Tokyo and Osaka Stock Exchanges
URL: http://www.jti.co.jp/
Representative: Mitsuomi Koizumi, President, Chief Executive Officer and Representative Director
Contact: Yasuyuki Tanaka, Senior Vice President and Chief Communications Officer
Telephone: +81-3-3582-3111
Scheduled date to file Quarterly Securities Report: February 12, 2013
Scheduled starting date of the dividend payments: –
Drawing up supplementary documents on quarterly financial results: Yes
Holding quarterly investors' meeting: Yes (for analysts and institutional investors)

(Yen amounts are rounded to the nearest million, unless otherwise noted.)

1. Consolidated financial results for the nine months of the fiscal year ending March 31, 2013 (from April 1, 2012 to December 31, 2012)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before income taxes		Profit for the period	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2012	1,608,399	4.0	411,656	13.2	392,042	11.4	268,633	13.0
December 31, 2011	1,546,177	–	363,570	–	351,830	–	237,818	–

	Profit attributable to owners of the parent company		Comprehensive income for the period		Basic earnings per share	Diluted earnings per share
Nine months ended	Millions of yen	%	Millions of yen	%	Yen	Yen
December 31, 2012	263,701	13.7	268,270	119.0	138.48	138.41
December 31, 2011	231,961	–	122,485	–	121.81	121.76

Notes: 1. The JT Group has adopted the International Financial Reporting Standards (IFRS) starting in the fiscal year ended March 31, 2012. Consequently, year-on-year changes for the nine months ended December 31, 2011 are not presented.
2. The Company conducted a share split at a ratio of 200 to one with July 1, 2012 as effective date. Consequently, basic earnings per share and diluted earnings per share are calculated on the assumption that this share split was conducted at the beginning of the previous fiscal year.

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of the parent company	Ratio of equity attributable to owners of the parent company to total assets	Equity attributable to owners of the parent company per share
As of	Millions of yen	Millions of yen	Millions of yen	%	Yen
December 31, 2012	3,752,557	1,864,788	1,783,188	47.5	936.40
March 31, 2012	3,667,007	1,714,626	1,634,050	44.6	858.09

Note: The Company conducted a share split at a ratio of 200 to one with July 1, 2012 as effective date. Consequently, equity attributable to owners of the parent company per share is calculated on the assumption that this share split was conducted at the beginning of the previous fiscal year.

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2012	-	4,000.00	-	6,000.00	10,000.00
Year ending March 31, 2013	-	30.00	-		
Year ending March 31, 2013 (Forecast)				35.00	65.00

Notes: 1. Revisions to the cash dividends forecasts most recently announced: Yes
2. The Company conducted a share split at a ratio of 200 to one with July 1, 2012 as effective date. The figures presented for annual dividends per share for the fiscal year ended March 31, 2012 are those from before this share split was conducted.

3. Consolidated earnings forecasts for the fiscal year ending March 31, 2013 (from April 1, 2012 to March 31, 2013)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before income taxes		Profit for the year		Profit attributable to owners of the parent company		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Year ending March 31, 2013	2,118,000	4.1	511,000	11.3	488,000	10.6	337,000	2.6	330,000	2.8	173.29

Notes: 1. Revisions to the consolidated earnings forecasts most recently announced: Yes
2. The Company conducted a share split at a ratio of 200 to one with July 1, 2012 as effective date. Consequently, basic earnings per share in the consolidated earnings forecasts for the fiscal year ending March 31, 2013 is presented taking the effect of this share split into consideration.

Notes

(1) Changes in significant subsidiaries during the current period (changes in specified subsidiaries resulting in change in scope of consolidation): Yes
Excluded: One company (Name: JT Canada LLC II Inc.)

(2) Changes in accounting policies and changes in accounting estimates
   a. Changes in accounting policies due to revisions in accounting standards under IFRS: None
   b. Changes in accounting policies due to other reasons: None
   c. Changes in accounting estimates: None

(3) Number of shares issued (common stock)
   a. Total number of shares issued at the end of the period (including treasury shares)

As of December 31, 2012	2,000,000,000 shares
As of March 31, 2012	2,000,000,000 shares

   b. Number of treasury shares at the end of the period

As of December 31, 2012	95,705,200 shares
As of March 31, 2012	95,705,200 shares

   c. Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2012	1,904,294,800 shares
Nine months ended December 31, 2011	1,904,294,800 shares

Note: The Company conducted a share split at a ratio of 200 to one with July 1, 2012 as effective date. Consequently, number of shares is calculated on the assumption that this share split was conducted at the beginning of the previous fiscal year.

* Indication regarding execution of quarterly review procedures

At the time of disclosure of this quarterly financial results report, the review procedures for quarterly financial statements in accordance with the Financial Instruments and Exchange Act are in progress.

* Proper use of earnings forecasts, and other special matters

(1) The forward-looking statements, including forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions and suppositions deemed to be reasonable by the Company. Actual business and other results may differ substantially due to various factors. These forward-looking statements are not intended to be construed as our assurance for it to materialize in the future. Please refer to page 4 and the supplementary document to the investors' meeting "Overview of Consolidated Financial Results for the 9 months ended December 31st, 2012 and Full-term Forecasts for FY 3/2013" for the assumptions and suppositions, etc. that form the assumptions for earnings forecasts and cautions concerning the use of earnings forecasts.
(2) The Company conducted a share split at a ratio of 200 to one with July 1, 2012 as effective date.
(3) Please refer to JT's website (http://www.jti.co.jp/) for materials for investors' meeting.

Forward-looking and cautionary statements

This material contains forward-looking statements about our industry, business, plans and objectives, financial condition and results of operations that are based on our current expectations, assumptions, estimates and projections. These statements discuss future expectations, identify strategies, discuss market trends, contain projections of results of operations or of our financial condition, or state other forward-looking information. These forward-looking statements are subject to various known and unknown risks, uncertainties and other factors that could cause our actual results to differ materially from those suggested by any forward-looking statement. These forward-looking statements are not intended to be construed as our assurance for it to materialize in the future, and we assume no duty or obligation to update any forward-looking statement or to advise of any change in the assumptions and factors on which they are based. Risks, uncertainties or other factors that could cause actual results to differ materially from those expressed in any forward-looking statement include, without limitation:

1 health concerns relating to the use of tobacco products;
2 legal or regulatory developments and changes, including, without limitation, tax increases and restrictions on the sale, marketing and usage of tobacco products, and governmental investigations and privately imposed smoking restrictions;
3 litigation in Japan and elsewhere;
4 our ability to further diversify our business beyond the tobacco industry;
5 our ability to successfully expand internationally and make investments outside of Japan;
6 competition and changing consumer preferences;
7 the impact of any acquisitions or similar transactions;
8 local and global economic conditions; and
9 fluctuations in foreign exchange rates and the costs of raw materials.

3. Condensed interim consolidated financial statements (IFRS)

(1) Condensed interim consolidated statement of financial position

(Millions of yen)

	As of March 31, 2012	As of December 31, 2012
Assets		
Current assets		
Cash and cash equivalents	404,740	343,519
Trade and other receivables	327,767	383,677
Inventories	446,617	456,896
Other financial assets	27,361	28,026
Other current assets	123,163	141,852
Subtotal	1,329,649	1,353,970
Non-current assets held-for-sale	1,401	5,193
Total current assets	1,331,050	1,359,162
Non-current assets		
Property, plant and equipment	619,536	633,459
Goodwill	1,110,046	1,160,357
Intangible assets	306,448	311,580
Investment property	67,387	60,208
Retirement benefit assets	14,371	16,379
Investments accounted for using the equity method	18,447	20,635
Other financial assets	67,548	67,790
Deferred tax assets	132,174	122,987
Total non-current assets	2,335,957	2,393,395
Total assets	3,667,007	3,752,557

(Millions of yen)

	As of March 31, 2012	As of December 31, 2012
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	298,663	288,588
Bonds and borrowings	211,766	85,905
Income tax payables	42,501	66,179
Other financial liabilities	8,039	7,340
Provisions	5,686	5,864
Other current liabilities	590,717	632,571
Subtotal	1,157,373	1,086,447
Liabilities directly associated with non-current assets held-for-sale	101	281
Total current liabilities	1,157,474	1,086,728
Non-current liabilities		
Bonds and borrowings	279,750	260,767
Other financial liabilities	20,994	20,971
Retirement benefit liabilities	315,020	327,890
Provisions	4,448	6,962
Other non-current liabilities	92,235	97,047
Deferred tax liabilities	82,460	87,403
Total non-current liabilities	794,906	801,040
Total liabilities	1,952,380	1,887,769
Equity		
Share capital	100,000	100,000
Capital surplus	736,410	736,410
Treasury shares	(94,574)	(94,574)
Other components of equity	(376,363)	(366,998)
Retained earnings	1,268,577	1,408,350
Equity attributable to owners of the parent company	1,634,050	1,783,188
Non-controlling interests	80,576	81,601
Total equity	1,714,626	1,864,788
Total liabilities and equity	3,667,007	3,752,557

(2) Condensed interim consolidated statement of income and consolidated statement of comprehensive income

Condensed interim consolidated statement of income

(Millions of yen)

	Nine months ended December 31, 2011	Nine months ended December 31, 2012
Revenue	1,546,177	1,608,399
Cost of sales	(678,117)	(684,081)
Gross profit	868,060	924,317
Other operating income	27,923	18,241
Share of profit in investments accounted for using the equity method	1,769	2,649
Selling, general and administrative expenses	(534,182)	(533,551)
Operating profit	363,570	411,656
Financial income	4,665	3,370
Financial costs	(16,405)	(22,984)
Profit before income taxes	351,830	392,042
Income taxes	(114,013)	(123,409)
Profit for the period	237,818	268,633
Attributable to:		
Owners of the parent company	231,961	263,701
Non-controlling interests	5,857	4,933
Profit for the period	237,818	268,633
Earnings per share		
Basic (Yen)	121.81	138.48
Diluted (Yen)	121.76	138.41

Reconciliation from operating profit to Adjusted EBITDA

(Millions of yen)

	Nine months ended December 31, 2011	Nine months ended December 31, 2012
Operating profit	363,570	411,656
Depreciation and amortization	90,001	86,009
Restructuring-related income	(21,234)	(14,368)
Restructuring-related costs	23,596	11,252
Adjusted EBITDA	455,933	494,549

Condensed interim consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended December 31, 2011	Nine months ended December 31, 2012
Profit for the period	237,818	268,633
Other comprehensive income		
Exchange differences on translation of foreign operations	(114,774)	7,326
Net gain (loss) on derivatives designated as cash flow hedges	(389)	102
Net gain (loss) on revaluation of financial assets measured at fair value through other comprehensive income	2,493	1,901
Actuarial gains (losses) on defined benefit retirement plans	(2,663)	(9,693)
Other comprehensive income (loss), net of taxes	(115,332)	(364)
Comprehensive income (loss) for the period	122,485	268,270
Attributable to:		
Owners of the parent company	116,882	263,183
Non-controlling interests	5,604	5,087
Comprehensive income (loss) for the period	122,485	268,270

(3) Condensed interim consolidated statement of changes in equity

(Millions of yen)

	Equity attributable to owners of the parent company						
				Other components of equity			
	Share capital	Capital surplus	Treasury shares	Subscription rights to share	Exchange differences on translation of foreign operations	Net gain (loss) on derivatives designated as cash flow hedges	Net gain (loss) on revaluation of available-for-sale securities
As of April 1, 2011	100,000	736,410	(94,574)	763	(257,262)	–	5,754
Cumulative effect of applying a new accounting standard	–	–	–	–	–	(142)	(5,754)
Profit for the period	–	–	–	–	–	–	–
Other comprehensive income (loss)	–	–	–	–	(114,530)	(389)	–
Comprehensive income (loss) for the period	–	–	–	–	(114,530)	(389)	–
Share-based payments	–	–	–	193	–	–	–
Dividends	–	–	–	–	–	–	–
Changes in the ownership interest in a subsidiary without a loss of control	–	–	–	–	–	–	–
Transfer from other components of equity to retained earnings	–	–	–	–	–	–	–
Other increase (decrease)	–	–	–	–	–	–	–
Total transactions with the owners	–	–	–	193	–	–	–
As of December 31, 2011	100,000	736,410	(94,574)	956	(371,793)	(531)	–
As of April 1, 2012	100,000	736,410	(94,574)	1,028	(387,228)	(309)	–
Profit for the period	–	–	–	–	–	–	–
Other comprehensive income (loss)	–	–	–	–	7,172	102	–
Comprehensive income (loss) for the period	–	–	–	–	7,172	102	–
Share-based payments	–	–	–	189	–	–	–
Dividends	–	–	–	–	–	–	–
Changes in the ownership interest in a subsidiary without a loss of control	–	–	–	–	–	–	–
Transfer from other components of equity to retained earnings	–	–	–	–	–	–	–
Other increase (decrease)	–	–	–	–	–	–	–
Total transactions with the owners	–	–	–	189	–	–	–
As of December 31, 2012	100,000	736,410	(94,574)	1,217	(380,056)	(206)	–

(Millions of yen)

	Equity attributable to owners of the parent company						
	Other components of equity						
	Net gain (loss) on revaluation of financial assets measured at fair value through other comprehensive income	Actuarial gains (losses) on defined benefit retirement plans	Total	Retained earnings	Total	Non-controlling interests	Total equity
As of April 1, 2011	–	–	(250,745)	1,034,054	1,525,145	76,166	1,601,311
Cumulative effect of applying a new accounting standard	5,551	–	(344)	97	(247)	47	(201)
Profit for the period	–	–	–	231,961	231,961	5,857	237,818
Other comprehensive income (loss)	2,486	(2,646)	(115,079)	–	(115,079)	(253)	(115,332)
Comprehensive income (loss) for the period	2,486	(2,646)	(115,079)	231,961	116,882	5,604	122,485
Share-based payments	–	–	193	–	193	–	193
Dividends	–	–	–	(76,172)	(76,172)	(1,782)	(77,954)
Changes in the ownership interest in a subsidiary without a loss of control	–	–	–	(370)	(370)	(137)	(507)
Transfer from other components of equity to retained earnings	(63)	2,646	2,583	(2,583)	–	–	–
Other increase (decrease)	–	–	–	–	–	(359)	(359)
Total transactions with the owners	(63)	2,646	2,775	(79,124)	(76,349)	(2,278)	(78,627)
As of December 31, 2011	7,974	–	(363,393)	1,186,988	1,565,431	79,538	1,644,970
As of April 1, 2012	10,146	–	(376,363)	1,268,577	1,634,050	80,576	1,714,626
Profit for the period	–	–	–	263,701	263,701	4,933	268,633
Other comprehensive income (loss)	1,902	(9,693)	(517)	–	(517)	154	(364)
Comprehensive income (loss) for the period	1,902	(9,693)	(517)	263,701	263,183	5,087	268,270
Share-based payments	–	–	189	–	189	–	189
Dividends	–	–	–	(114,258)	(114,258)	(3,747)	(118,004)
Changes in the ownership interest in a subsidiary without a loss of control	–	–	–	23	23	(528)	(505)
Transfer from other components of equity to retained earnings	(0)	9,693	9,693	(9,693)	–	–	–
Other increase (decrease)	–	–	–	–	–	213	213
Total transactions with the owners	(0)	9,693	9,882	(123,928)	(114,046)	(4,062)	(118,108)
As of December 31, 2012	12,047	–	(366,998)	1,408,350	1,783,188	81,601	1,864,788

(4) Condensed interim consolidated statement of cash flows

(Millions of yen)

	Nine months ended December 31, 2011	Nine months ended December 31, 2012
Cash flows from operating activities		
Profit before income taxes	351,830	392,042
Depreciation and amortization	90,001	86,009
Impairment losses	4,729	2,540
Interest and dividend income	(2,378)	(3,177)
Interest expense	11,255	7,521
Share of profit in investments accounted for using the equity method	(1,769)	(2,649)
(Gain) loss on sale and disposal of property, plant and equipment, intangible assets, and investment property	(17,361)	(11,775)
(Increase) decrease in trade and other receivables	(46,347)	(51,869)
(Increase) decrease in inventories	2,659	(6,265)
Increase (decrease) in trade and other payables	(2,970)	(57)
Increase (decrease) in retirement benefit liabilities	1,359	(303)
(Increase) decrease in prepaid tobacco excise taxes	(2,970)	(13,551)
Increase (decrease) in tobacco excise tax payable	205,368	49,371
Increase (decrease) in consumption tax payable	17,470	867
Other	(22,686)	(14,587)
Subtotal	588,190	434,118
Interest and dividends received	4,444	4,549
Interest paid	(13,885)	(8,546)
Income taxes paid	(111,662)	(85,407)
Net cash flows from operating activities	467,088	344,714
Cash flows from investing activities		
Purchase of securities	(5,637)	(4,133)
Proceeds from sale and redemption of securities	20,536	2,568
Purchase of property, plant and equipment	(65,032)	(77,554)
Proceeds from sale of investment property	26,326	14,909
Purchase of intangible assets	(12,285)	(14,453)
Payments into time deposits	(30,546)	(26,466)
Proceeds from withdrawal of time deposits	22,707	30,530
Purchase of investments in subsidiaries	(33,443)	(45,376)
Other	1,257	2,279
Net cash flows from investing activities	(76,117)	(117,696)

(Millions of yen)

	Nine months ended December 31, 2011	Nine months ended December 31, 2012
Cash flows from financing activities		
Dividends paid to owners of the parent company	(76,126)	(114,172)
Dividends paid to non-controlling interests	(1,782)	(3,344)
Capital contribution from non-controlling interests	340	215
Increase (decrease) in short-term borrowings and commercial paper	(2,124)	(9,955)
Proceeds from long-term borrowings	79	514
Repayments of long-term borrowings	(28,431)	(80,586)
Redemption of bonds	(134,184)	(60,350)
Repayments of finance lease obligations	(4,015)	(3,598)
Payments for acquisition of interests in subsidiaries from non-controlling interests	(507)	(505)
Net cash flows from financing activities	(246,749)	(271,781)
Net increase (decrease) in cash and cash equivalents	144,222	(44,762)
Cash and cash equivalents at the beginning of the period	244,240	404,740
Effect of exchange rate changes on cash and cash equivalents	(9,373)	(16,459)
Cash and cash equivalents at the end of the period	379,089	343,519

(5) Segment information

a. Outline of reportable segments

The reportable segments of the JT Group are determined based on the operating segments that are components of the JT Group about which separate financial information is available and are evaluated regularly by the Board of Directors in deciding how to allocate resources and in assessing performance.

The JT Group is mainly engaged in the manufacture and sale of tobacco products, prescription drugs, beverages and processed foods. With respect to tobacco products, operations are managed separately for domestic and overseas markets. The reportable segments of the JT Group are composed of five segments: "Domestic Tobacco Business," "International Tobacco Business," "Pharmaceutical Business," "Beverage Business" and "Processed Food Business." They are determined by types of products, characteristics, and markets.

The Group changed its organization structure effective July 1, 2012, and the "Beverage Business" and the "Processed Food Business", which were previously combined in "Food Business," became individual reportable segments used by management in deciding how to allocate resources and in assessing performance. Accordingly, separate segment disclosures for the "Beverage Business" and the "Processed Food Business" have been included in the segment information since the second quarter ended September 30, 2012. The comparative segment information for the three months ended December 31, 2011 and for the nine months ended December 31, 2011 are retrospectively adjusted.

The "Domestic Tobacco Business" manufactures and sells tobacco products in domestic areas (which include duty-free shops in Japan and markets in China, Hong Kong, and Macau where the Company's China Division operates). The "International Tobacco Business" manufactures and sells tobacco products overseas mainly through JT International S.A., which controls manufacturing and sales operations. The "Pharmaceutical Business" consists of research and development, and the manufacture and sale of prescription drugs. The "Beverage Business" consists of the manufacture and sale of beverages. The "Processed Food Business" consists of the manufacture and sale of processed foods and seasonings.

b. Revenues and performances for reportable segments

Revenues and performances for reportable segments are as follows. The Board of Directors assesses the segment performance and determines resource allocation after reviewing revenues and adjusted EBITDA. Since financial income, financial costs and income taxes are managed by the JT Group head office, these income and expenses are excluded from the segment performance. Transactions within the segments are based on mainly the prevailing market price.

For the nine months ended December 31, 2011

(Millions of yen)

	Reportable Segments								
	Domestic Tobacco	International Tobacco (Note 2)	Pharmaceutical	Beverage	Processed Food	Total	Other (Note 3)	Elimination	Consolidated
Revenue									
External revenue (Note 4)	485,270	736,374	36,940	145,947	130,500	1,535,031	11,146	–	1,546,177
Intersegment revenue	20,598	21,809	–	64	544	43,015	6,994	(50,009)	–
Total revenue	505,868	758,183	36,940	146,012	131,044	1,578,046	18,140	(50,009)	1,546,177
Segment profit (loss)									
Adjusted EBITDA (Note 1)	200,154	255,216	(5,582)	11,396	1,632	462,816	(6,022)	(860)	455,933

For the nine months ended December 31, 2012

(Millions of yen)

	Reportable Segments								
	Domestic Tobacco	International Tobacco (Note 2)	Pharmaceutical	Beverage	Processed Food	Total	Other (Note 3)	Elimination	Consolidated
Revenue									
External revenue (Note 4)	526,628	752,678	41,193	144,453	131,869	1,596,821	11,577	–	1,608,399
Intersegment revenue	20,844	23,379	–	90	524	44,837	6,932	(51,770)	–
Total revenue	547,473	776,057	41,193	144,543	132,393	1,641,659	18,510	(51,770)	1,608,399
Segment profit (loss)									
Adjusted EBITDA (Note 1)	226,868	266,045	(8,551)	10,514	5,212	500,089	(5,089)	(450)	494,549

Reconciliation from Adjusted EBITDA to profit before income taxes

For the nine months ended December 31, 2011

(Millions of yen)

	Reportable Segments								
	Domestic Tobacco	International Tobacco (Note 2)	Pharmaceutical	Beverage	Processed Food	Total	Other (Note 3)	Elimination	Consolidated
Adjusted EBITDA (Note 1)	200,154	255,216	(5,582)	11,396	1,632	462,816	(6,022)	(860)	455,933
Depreciation and amortization	(29,516)	(42,712)	(2,571)	(7,592)	(5,542)	(87,933)	(2,307)	239	(90,001)
Restructuring-related income (Note 5)	–	–	–	–	–	–	21,234	–	21,234
Restructuring-related costs (Note 5)	(12,863)	(8,883)	–	–	(292)	(22,038)	(1,558)	–	(23,596)
Operating profit (loss)	157,775	203,621	(8,152)	3,803	(4,203)	352,844	11,347	(621)	363,570
Financial income									4,665
Financial costs									(16,405)
Profit before income taxes									351,830

For the nine months ended December 31, 2012

(Millions of yen)

	Reportable Segments								
	Domestic Tobacco	International Tobacco (Note 2)	Pharmaceutical	Beverage	Processed Food	Total	Other (Note 3)	Elimination	Consolidated
Adjusted EBITDA (Note 1)	226,868	266,045	(8,551)	10,514	5,212	500,089	(5,089)	(450)	494,549
Depreciation and amortization	(30,036)	(37,905)	(2,547)	(7,507)	(5,344)	(83,339)	(2,905)	235	(86,009)
Restructuring-related income (Note 5)	1,200	396	–	–	–	1,596	12,772	–	14,368
Restructuring-related costs (Note 5)	(101)	(2,670)	–	–	(6,415)	(9,186)	(2,066)	–	(11,252)
Operating profit (loss)	197,931	225,866	(11,098)	3,007	(6,546)	409,160	2,712	(215)	411,656
Financial income									3,370
Financial costs									(22,984)
Profit before income taxes									392,042

Notes: 1. For adjusted EBITDA, the depreciation and amortization, impairment losses on goodwill, and restructuring-related income and costs are excluded from operating profit (loss).

2. The foreign subsidiaries group, which includes a core company of JT International S.A., that is part of the "International Tobacco Business" segment has December 31 as its fiscal year end date and the profit or loss for the period from January 1 to September 30 is included in the nine months ended December 31, 2011 and 2012, respectively.

3. "Other" includes business activities relating to rent of real estate and corporate expenses relating to corporate communication and operation of the head office.

4. Core revenue as part of the domestic tobacco business and the international tobacco business are as follows:

(Millions of yen)

	Nine months ended December 31, 2011	Nine months ended December 31, 2012
Domestic Tobacco	456,329	502,759
International Tobacco	682,300	702,859

5. "Restructuring-related income" includes restructuring income of gain on sale of real estates. "Restructuring-related costs" include restructuring costs of the closing down of the factory and cooperation fee for terminating leaf tobacco farming.

The breakdown of restructuring-related costs is as follows:

(Millions of yen)

	Nine months ended December 31, 2011	Nine months ended December 31, 2012
Restructuring costs	11,209	11,248
Cooperation fee for terminating leaf tobacco farming	12,387	4
Restructuring-related costs	23,596	11,252

Restructuring costs for the nine months ended December 31, 2011 include costs of closing down of the Hofu factory in the "Domestic Tobacco Business" and the Hainburg factory in the "International Tobacco Business."

Restructuring costs for the nine months ended December 31, 2012 include costs of the measures for the rationalization in the "International Tobacco Business" and the dissolution of the processed fishery products business in the "Processed Food Business."

(6) Notes on premise of going concern

No items to report.

(7) Notes on significant changes in the amount of equity attributable to owners of the parent company

No items to report.