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Part 3 : For preceding part double-click [nRn2V4264Z]

POST BALANCE SHEET EVENT

Subsequent to the 26 week period to 1 August 2009, the Group has acquired the key trading assets and trade of Canterbury Europe Limited (in administration) along with the global rights to the heritage rugby brands 'Canterbury' and 'Canterbury of New Zealand'. The total cash consideration paid amounted to £6,650,000 (including fees). Separately, stock with a value of £4,289,000 was also acquired.

10. RELATED PARTY TRANSACTIONS AND BALANCES

RELATED PARTY - PENTLAND GROUP PLC

Pentland Group Plc owns 57.5% (2008: 57%) of the issued ordinary share capital of JD Sports Fashion Plc.

	Value of transactions 26 weeks to 1 August 2009 £000	Receivable / (Payable) at 1 August 2009 £000	Value of transactions 26 weeks to 2 August 2008 £000	Receivable / (Payable) at 2 August 2008 £000
Purchase of inventory for retail	(11,410)	-	(12,604)	-
Other income	198	-	-	-
Payments (gross including VAT)	(12,248)	-	(12,780)	-
Receipts (gross including VAT)	192	-	-	-
Trade payables (gross including VAT)	-	(2,016)	-	(3,323)

RELATED PARTY - FOCUS BRANDS LIMITED

The Company owns 49% of the issued ordinary share capital of Focus Brands Limited.

	Value of transactions 26 weeks to 1 August 2009 £000	Receivable / (Payable) at 1 August 2009 £000	Value of transactions 26 weeks to 2 August 2008 £000	Receivable / (Payable) at 2 August 2008 £000
Purchase of inventory for retail	(1,770)	-	(2,990)	-
Rental income	184	-	158	-
Interest income	27	-	83	-
Payments (gross including VAT)	(1,994)	-	(2,825)	-
Trade payables (gross including VAT)	-	(43)	-	(652)
Loan notes receivable	-	2,657	-	2,563

11. CONTINGENT LIABILITY

The Group formerly provided a guarantee on an interest bearing loan in Focus Brands Limited. This guarantee was provided in conjunction with other shareholders on a several basis with each shareholder guaranteeing the loan in line with their relative shareholding. As at 1 August 2009, the Group's contingent liability on this loan was £nil (2008: £1,846,000).

12. HALF-YEAR REPORT

The half-year report will be posted to all shareholders in mid October. Additional copies are available on application to the Company Secretary, JD Sports Fashion Plc, Hollinsbrook Way, Pilsworth, Bury, Lancashire, BL9 8RR, or can be downloaded from our website: www.jdplc.com.

RESPONSIBILITY STATEMENT

We confirm that to the best of our knowledge:

* The condensed set of financial statements has been prepared in accordance with IAS 34 'Interim Financial Reporting' as adopted by the EU;
* The interim management report includes a fair review of the information required by:a) DTR 4.2.7R of the Disclosure and Transparency Rules, being an indication of important events during the first six months of the financial year and their impact on the condensed set of financial statements; and a description of principal risks and uncertainties for the remaining six months of the year; andb) DTR 4.2.8R of the Disclosure and Transparency Rules, being related party transactions that have taken place in the first six months of the current financial year and that have materially affected the financial position or performance of the entity during that period; and any changes in the related party transactions described in the last annual report that could do so.

By order of the Board

Brian Small

Group Finance Director

22 September 2009

INDEPENDENT REVIEW REPORT TO JD SPORTS FASHION PLC

INTRODUCTION

We have been engaged by the Company to review the condensed set of financial statements in the half-yearly financial report for the 26 week period ended 1 August 2009 which comprises the Condensed Consolidated Income Statement, the Condensed Statement of Comprehensive Income, the Consolidated Statement of Financial Position, the Condensed Consolidated Statement of Changes in Equity, the Consolidated Statement of Cashflows and the related explanatory notes. We have read the other information contained in the half-yearly financial report and considered whether it contains any apparent misstatements or material inconsistencies with the information in the condensed set of financial statements.

This report is made solely to the Company in accordance with the terms of our engagement to assist the Company in meeting the requirements of the Disclosure and Transparency Rules ('the DTR') of the UK's Financial Services Authority ('the UK FSA'). Our review has been undertaken so that we might state to the Company those matters we are required to state to it in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company for our review work, for this report, or for the conclusions we have reached.

DIRECTORS' RESPONSIBILITIES

The half-yearly financial report is the responsibility of, and has been approved by, the Directors. The Directors are responsible for preparing the half-yearly financial report in accordance with the DTR of the UK FSA.

As disclosed in note 1, the annual financial statements of the Group are prepared in accordance with IFRSs as adopted by the EU. The condensed set of financial statements included in this half-yearly financial report has been prepared in accordance with IAS 34 'Interim Financial Reporting' as adopted by the EU.

OUR RESPONSIBILITY

Our responsibility is to express to the Company a conclusion on the condensed set of financial statements in the half-yearly financial report based on our review.

SCOPE OF REVIEW

We conducted our review in accordance with International Standard on Review Engagements (UK and Ireland) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Auditing Practices Board for use in the UK. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing (UK and Ireland) and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the condensed set of financial statements in the half-yearly financial report for the 26-week period ended 1 August 2009 is not prepared, in all material respects, in accordance with IAS 34 as adopted by the EU and the DTR of the UK FSA.

Stuart Burdass

For and on behalf of:

KPMG Audit PlcChartered Accountants

Manchester22 September 2009

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