



**IMAGINEER**

**Appendix of Consolidated Financial Statements  
3 Months Ended June 30, 2011**

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**July 29, 2011**

**IMAGINEER Co., Ltd.**

**(JASDAQ: 4644)**

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# Consolidated Operation Results

Millions of Yen

	Three months ended June 30, 2011	Three months ended June 30, 2010	Changes	
			JPY	%
Net Sales	1,060	1,487	△ 427	△ 28.7
Operating Income	144	451	△ 307	△ 68.1
Ordinary Income	145	433	△ 287	△ 66.5
Net Profit	101	298	△ 196	△ 65.9
Comprehensive Profit	102	275	△ 172	△ 62.8
Net Income per share	10.51	30.05	—	—

	June 30, 2011	March 31, 2010	Changes	
			JPY	%
Total Assets	8,213	8,557	△ 343	△ 4.0
Net Assets	7,546	7,577	△ 31	△ 0.4
Shareholders' Equity	7,543	7,575	△ 31	△ 0.4
Shareholders' Equity Ratio	91.8	88.5	—	—

# Consolidated Income Statements

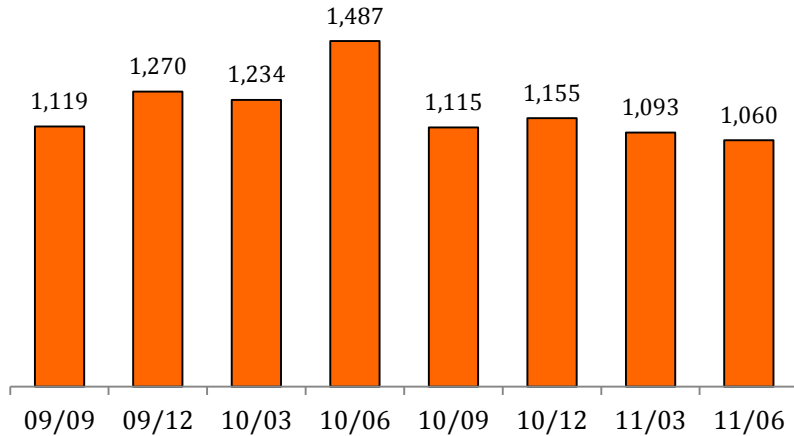
Millions of yen

	3 months ended June 30, 2011	3 months ended June 30, 2010	Change		
			JPY	%	Due to
Net Sales	1,060	1,487	△ 427	△ 28.7	A decrease in Sales of Package Software Business
Cost of Sales	503	630	△ 127	△ 20.1	
Selling, general and administrative expenses	412	404	+ 7	+ 1.9	
Operating Income	144	451	△ 307	△ 68.1	A decrease in Net sales
Non-Operating Income	9	2	+ 7	+ 388.0	
Non-Operating Expenses	9	20	△ 11	△ 56.5	
Ordinary Income	145	433	△ 287	△ 66.5	
Extraordinary Profit	—	114	△ 114	△ 100.0	
Extraordinary Loss	—	5	△ 5	△ 100.0	
Profit before Income Tax	145	541	△ 396	△ 73.2	
Tax expenses	43	243	△ 200	△ 82.1	減益による減少
Net Profit	101	298	△ 196	△ 65.9	

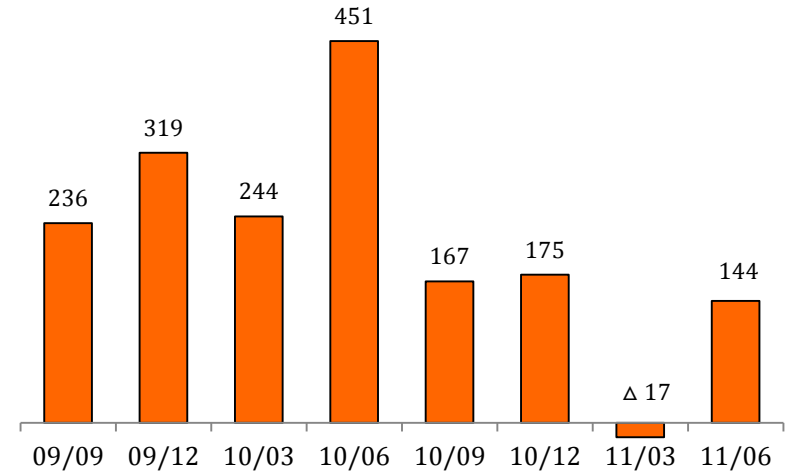
# Historical Consolidated Earnings

Millions of yen

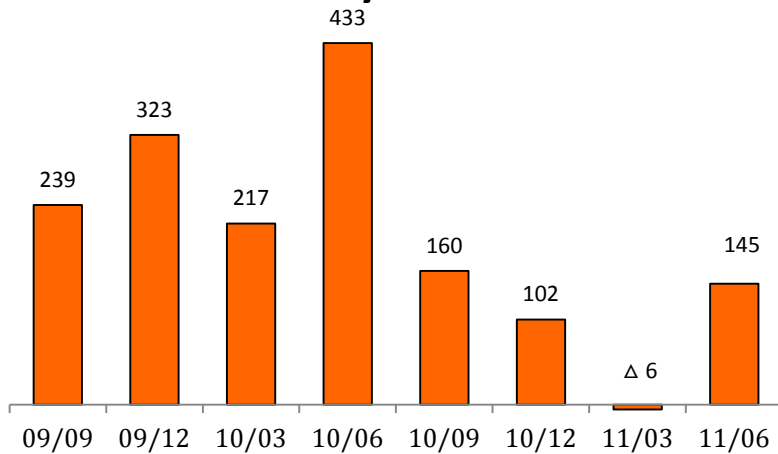
## Net Sales



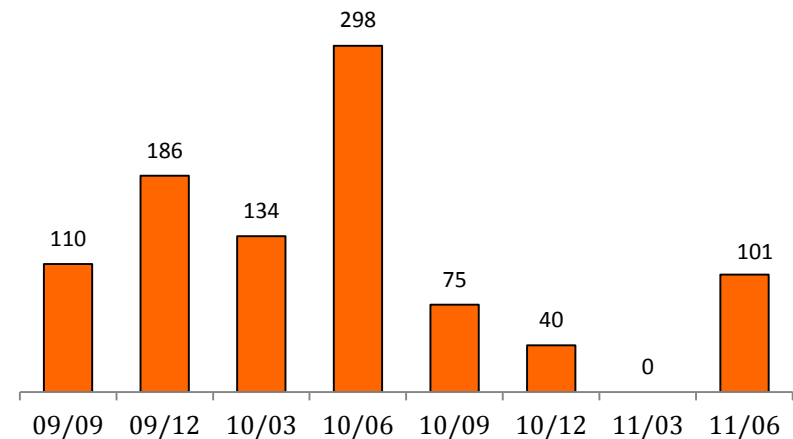
## Operating Income



## Ordinary Income



## Net Profit



# Net Sales and Operation Income by Business Segment

Millions of yen

## Net Sales

	3 months ended June 30, 2011	3 months ended June 30, 2010	Change		
			JPY	%	Due to
Mobile Contents	772	945	△ 173	△ 18.3	A reduction in the number of members paying monthly fees for mobile content.
Mobile Commerce	63	84	△ 20	△ 24.5	
Package Software	213	462	△ 248	△ 53.8	Favorable Sales of Medarot 3DS
Investor Education	10	—	—	—	
Total	1,060	1,492	△ 432	△ 29.0	
Adjustment	△ 0	△ 5	+ 5	—	

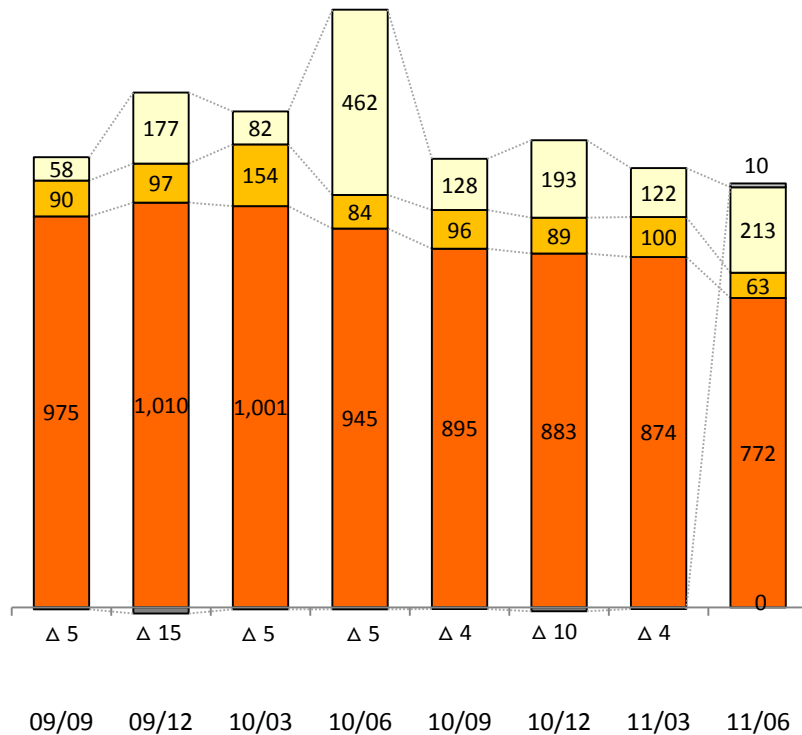
## Operating Income by Business Segment

Mobile Contents	235	357	△ 121	△ 34.0	
Mobile Commerce	△ 13	△ 0	△ 12	—	
Package Software	28	226	△ 198	△ 87.4	
Investor Education	△ 24	—	—	—	
Total	227	584	△ 356	△ 61.1	
Adjustment	△ 82	△ 132	+ 49	—	

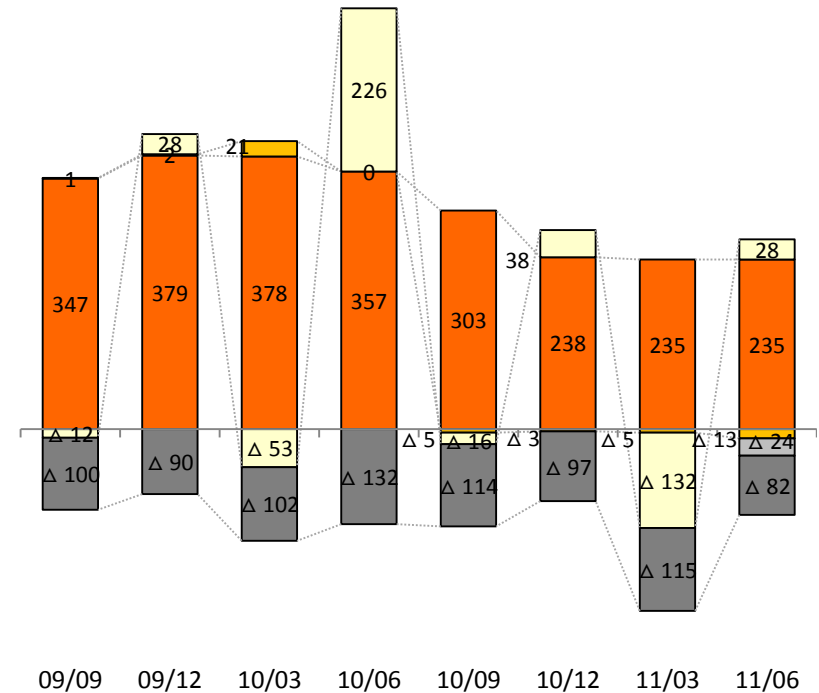
# Historical Net Sales and Operation Income by Business Segment

Millions of yen

## Net Sales



## Operating Income by Business Segment



■ Mobile Contents 
 ■ Mobile Commerce 
 ■ Package Software 
 ■ Investor Education 
 ■ Adjustment

# Business Topics

## ■ Monthly subscription service has started for smartphones

### (Mobile Contents Business)

- We've ported 'Kitty Sanrio Torihodai sp' and 'Pachinko & Pachislot Jouhou' to Docomo SP mode and started monthly subscription service.
- We are also working for other sites which services currently are available only for the feature phones to port for smartphones.



Kitty Sanrio Torihodai sp



Pachinko & Pachislot  
jouhou

## ■ Release of 'Billy's Boot Camp Wii de Enjoy Diet!'

### (Package Software Business)

- The hugely popular exercise DVD series which has sold over 1.5 million units domestically has been adapted for the Wii with a wealth of additional features.
- The game nature makes the exercise easy for anyone to keep up with.



Billy's Boot Camp  
Wii de Enjoy Diet!

## ■ Preparing 'RUNABOUT 3D (TBD)' for sales in North America market

### (Package Software Business)

- We've signed the licensing agreement with Majesco Entertainment. Majesco publishes exclusively in North America as 'CRASH CITY MAYHEM'. It releases after Fall 2012.

## ■ Commercialization and monetization (Investor Education Business)

- Succeeded to install our 'Fund Proposal Supporting System Tool' into all sales person's PC's in the bank and securities firm.
- Made the first sales from the bank and security firm who pay the fee for our 'Fund System Supporting Tool'.





# IMAGINEER

This document contains statements which predict future events. These remarks were made based on information available to this company at the time this document was written. This does not guarantee the accuracy of this information. Please be aware that actual financial results may differ from the predictions made herein due to changes in a wide range of factors.