



IMAGINEER

**Appendix of Consolidated Financial Statements
Ended December 31, 2011**

January 31, 2012

IMAGINEER Co., Ltd.

(JASDAQ: 4644)

Contents

- **Consolidated Operation Results**
- **Consolidated Income Statements**
- **Historical Consolidated Earnings**
- **Net Sales and Operation Income by Business Segment**
- **Historical Net Sales and Operation Income by Business Segment**
- **Business Topics**

Consolidated Operation Results

Millions of Yen

	Nine months ended December 31,2011	Nine months ended December 31,2010	Changes	
			JPY	%
Net Sales	2,745	3,758	△ 1,013	△ 27.0
Operating Income	344	794	△ 449	△ 56.6
Ordinary Income	335	695	△ 359	△ 51.8
Net Profit	250	414	△ 163	△ 39.5
Comprehensive Profit	220	406	△ 185	△ 45.6
Net Income per share	26.30	41.79	—	—

	As of Dec 31, 2011	As of March 31, 2010	Changes	
			JPY	%
Total Assets	8,134	8,557	△ 423	△ 4.9
Net Assets	7,547	7,577	△ 30	△ 0.4
Shareholders' Equity	7,544	7,575	△ 31	△ 0.4
Shareholders' Equity Ratio	92.7	88.5	—	—

Consolidated Income Statements

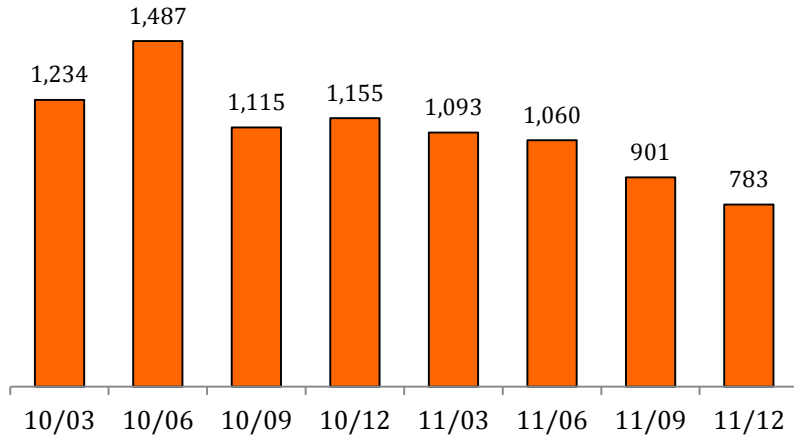
Millions of yen

	9 months ended Dec 31,2011	9 months ended Dec 31,2010	Change		
			JPY	%	Reason for Change
Net Sales	2,745	3,758	△ 1,013	△ 27.0	Decrease due to lower the sales of Mobile Contents Business, and the packaged software for the video game consoles.
Cost of Sales	1,303	1,685	△ 382	△ 22.7	
Selling, general and administrative expenses	1,097	1,278	△ 180	△ 14.2	
Operating Income	344	794	△ 449	△ 56.6	Decrease due to lower sales
Non-Operating Income	16	8	+ 8	+ 103.3	
Non-Operating Expenses	25	107	△ 81	△ 76.3	
Ordinary Income	335	695	△ 359	△ 51.8	
Extraordinary Profit	145	114	+ 31	+ 27.1	
Extraordinary Loss	46	9	+ 37	+ 418.0	
Profit before Income Tax	433	800	△ 366	△ 45.8	
Tax expenses	183	386	△ 203	△ 52.6	Decrease due to lower sales
Net Profit	250	414	△ 163	△ 39.5	

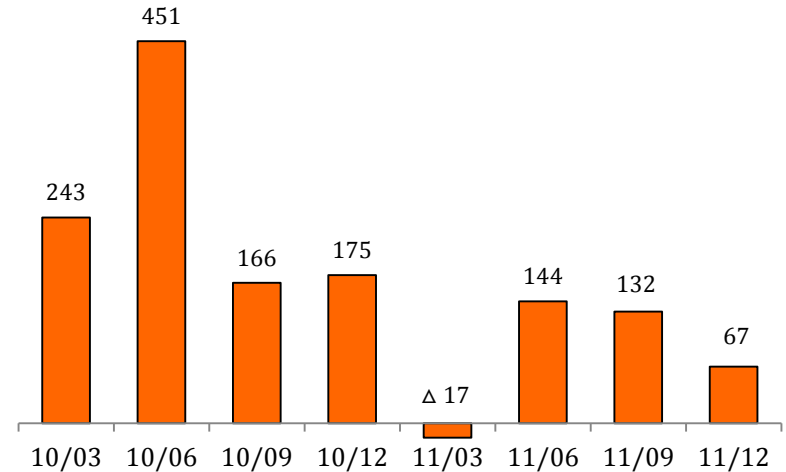
Historical Consolidated Earnings

Millions of yen
Accounting period basis

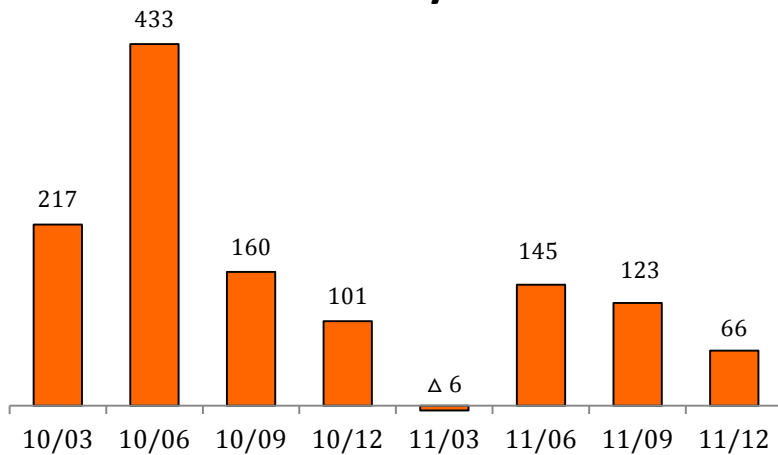
Net Sales



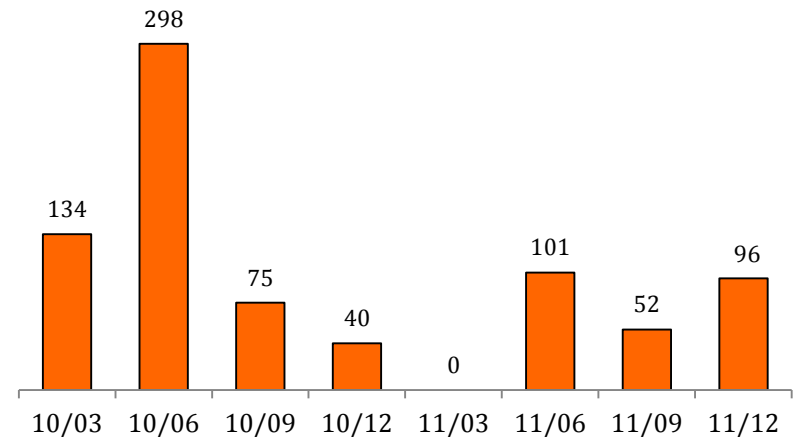
Operating Income



Ordinary Income



Net Profit



Net Sales and Operation Income by Business Segment

Millions of yen

Net Sales

	Nine months ended December 31,2011	Nine months ended December 31,2010	Changes		
			JPY	%	Reason for Change
Mobile Contents	2,150	2,725	△ 574	△ 21.1	Decrease in subscribers of contents service for featurephone
Mobile Commerce	237	269	△ 32	△ 12.1	
Package Software	306	783	△ 477	△ 60.9	Decrease software line-up.
Investor Education	50	—	—	—	
Total	2,745	3,778	△ 1,033	△ 27.3	
Adjustment	△ 0	△ 20	+20	—	

Operating Income by Business Segment

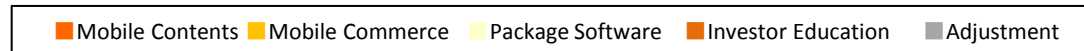
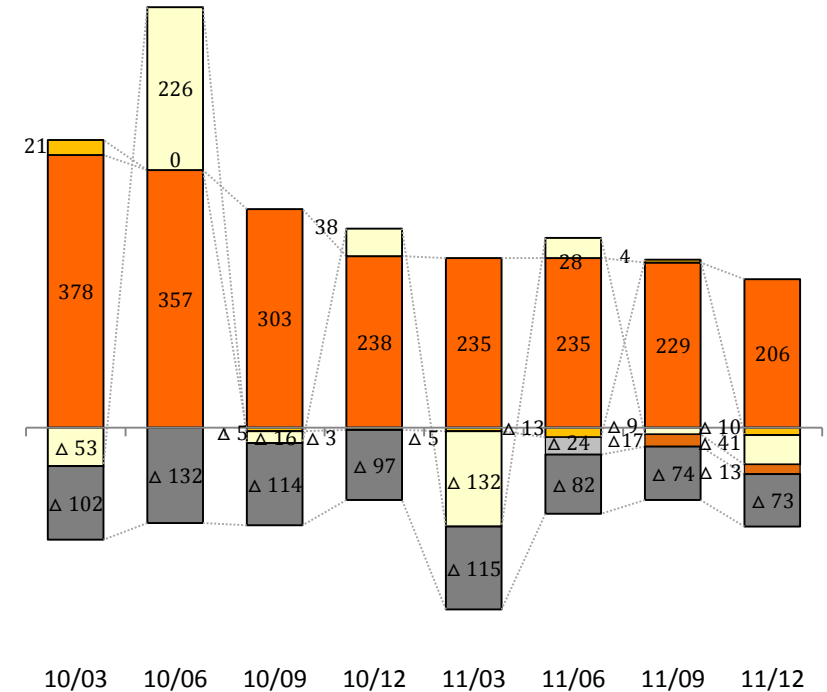
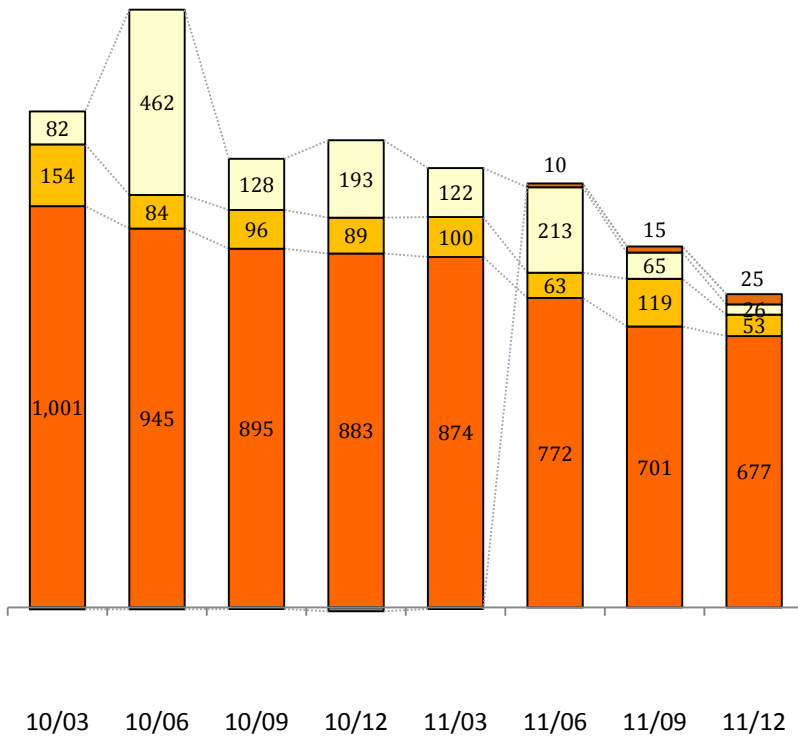
Mobile Contents	671	899	△ 227	△ 25.3	Decrease due to lower sales
Mobile Commerce	△ 19	△ 10	△ 8	—	
Package Software	△ 22	249	△ 272	—	Decrease due to lower sales
Investor Education	△ 55	—	—	—	
Total	574	1,138	△ 563	△ 49.5	
Adjustment	△ 230	△ 344	+114	—	

Historical Net Sales and Operation Income by Business Segment

Millions of yen
Accounting period basis

Net Sales

Operating Income by Business Segment



Business Topics

Mobile Contents Business:

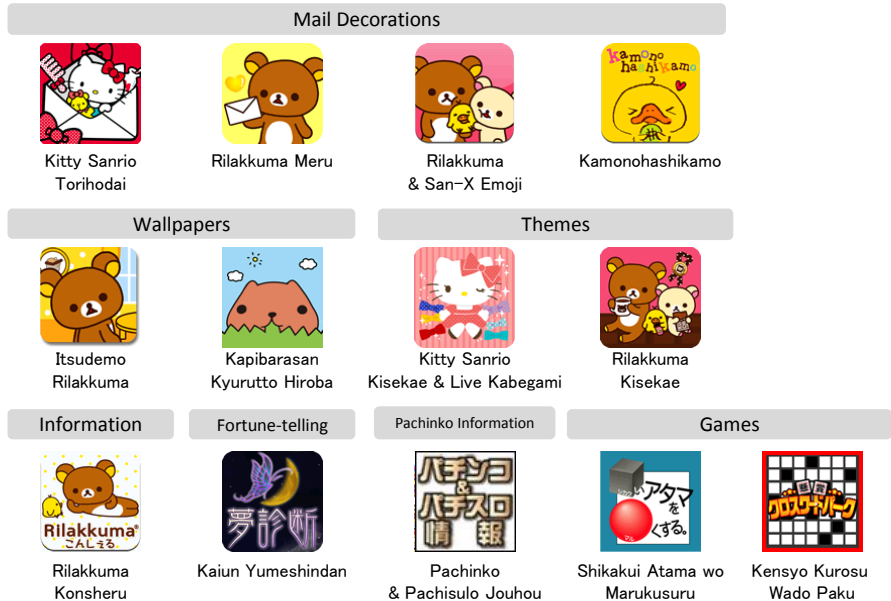
Our contents are now available on NTT Docomo 'd-menu'™

- We provided our contents for the portal site called 'd-menu' on November 18, 2011. This is a new service available for NTT Docomo's smartphone users.
- Our popular 13 i-mode services and contents now support smartphones, such as favorable Hello Kitty and Rilakkuma character contents, Fortune-telling service, Pachinko information service and games.

Mobile Contents Business:

'Rilakkuma Touch!' for iPhone has earned over one million downloads!

- Our iPhone app 'Rilakkuma Touch!' has reached one million downloads. People enjoys its game play on their touch panel and the character's cute responses.
- Expanding the fan base overseas, especially in Asia Pacific.



Rilakkuma Touch!



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