



IMAGINEER

**Appendix of Consolidated Financial Statements
Ended September 30, 2012**

October 31, 2012

IMAGINEER Co., Ltd.

(JASDAQ: 4644)

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Amendments to the Consolidated Business Outlook

announced on October 24, 2012.

Millions of Yen

2Q

6 months
ended September 30, 2012

	Previously announced forecast (A)	Results (B)	Variance (B—A)	Rate of variance (%)	Previous Year ended Sep 30, 2011
Net Sales	1,971	2,047	75	3.8	1,961
Operating Income	430	535	105	24.4	276
Ordinary Income	314	510	196	62.4	268
Net Profit	199	343	144	72.7	153
Earnings Per Share	20.74	35.82	—	—	15.92

Full Year

April 1, 2012– March 31, 2013

	Previously announced forecast (A)	Amended forecast (B)	Variance (B—A)	Rate of variance (%)	Previous Year ended March 31, 2011
Net Sales	3,405	3,605	200	5.9	3,675
Operating Income	554	646	92	16.6	529
Ordinary Income	554	621	67	12.2	532
Net Profit	313	369	55	17.7	410
Earnings Per Share	32.65	38.45	—	—	42.65

Consolidated Operation Results

Millions of Yen

	3 months ended September 30, 2012	3 months ended September 30, 2011	Changes	
			JPY	%
Net Sales	2,047	1,961	86	4.4
Operating Income	535	276	258	93.4
Ordinary Income	510	268	241	90.0
Net Profit	343	153	190	123.7
Comprehensive Profit	334	120	214	178.6
Net Income per share	35.81	15.92	—	—

	As of September 30, 2012	As of March 31, 2012	Changes	
			JPY	%
Total Assets	8,833	8,389	443	5.3
Net Assets	7,939	7,720	219	2.8
Total Equity	7,935	7,716	219	2.8
Equity ratio	89.8	92.0	—	—

Consolidated Income Statements

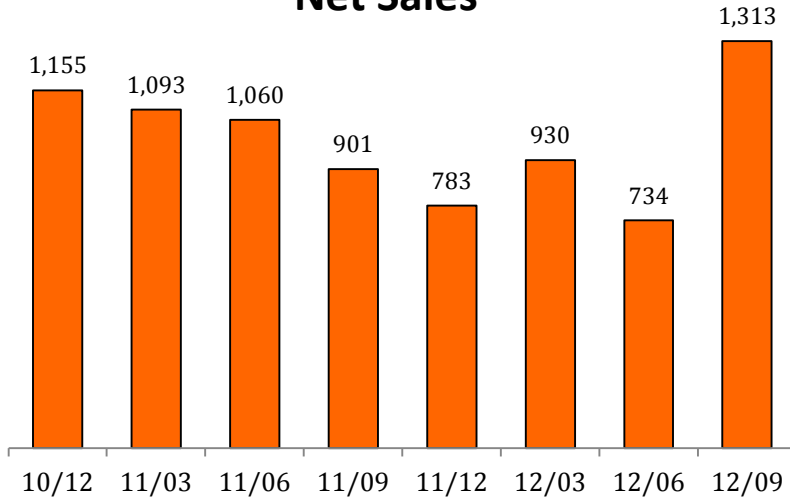
Millions of Yen

	3 months ended September 30, 2012	3 months ended September 30, 2011	Changes		
			JPY	%	Reason for Change
Net Sales	2,047	1,961	86	4.4	Increase in Net Sales of Package Software Business.
Cost of Sales	803	934	△ 131	△ 14.0	Decrease due to lower Cost of Sales of Mobile Contents business.
Selling, general and administrative expenses	708	749	△ 41	△ 5.5	
Operating Income	535	276	258	93.4	
Non-Operating Income	6	17	△ 10	△ 62.2	
Non-Operating Expenses	31	25	5	22.6	
Ordinary Income	510	268	241	90.0	
Extraordinary Profit	82	26	55	209.2	
Extraordinary Loss	10	23	△ 13	△ 57.2	
Profit before Income Tax	582	271	311	114.7	
Tax expenses	239	117	121	102.9	Increase due to Net Profit before Tax.
Net Profit	343	153	190	123.7	

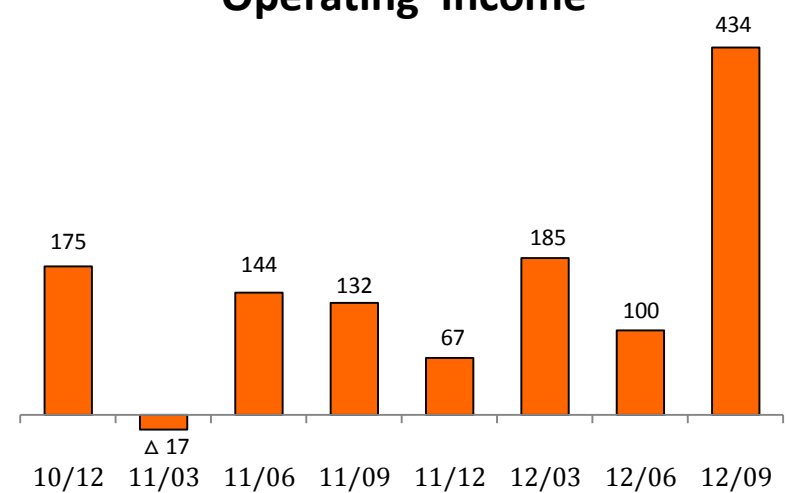
Historical Consolidated Earnings

Millions of Yen

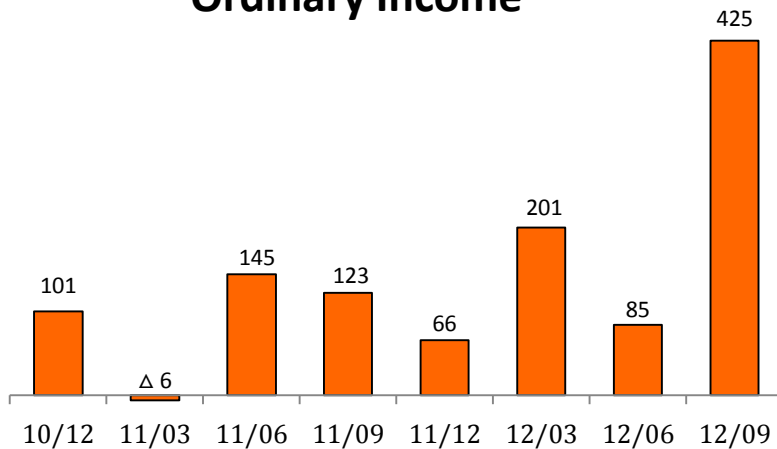
Net Sales



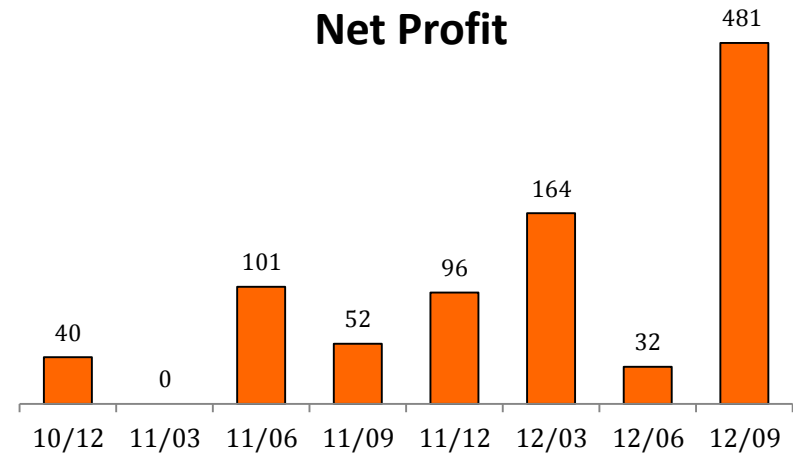
Operating Income



Ordinary Income



Net Profit



Net Sales and Operation Income by Business Segment

Millions of Yen

■ Net Sales	3 months ended September 30, 2012	3 months ended September 30, 2011	Changes		
			JPY	%	Reason for Change
Mobile Contents	1,225	1,473	△ 248	△ 16.8	Decrease due to lower subscribers of feature phone's site.
Mobile Commerce	177	183	△ 5	△ 3.2	
Package Software	544	279	265	95.1	Increase in Sale of the new released game.
Investor Education	100	25	74	295.5	Increase in our customers.
Total	2,048	1,961	86	4.4	
Adjustment	△ 0	△ 0	—	—	

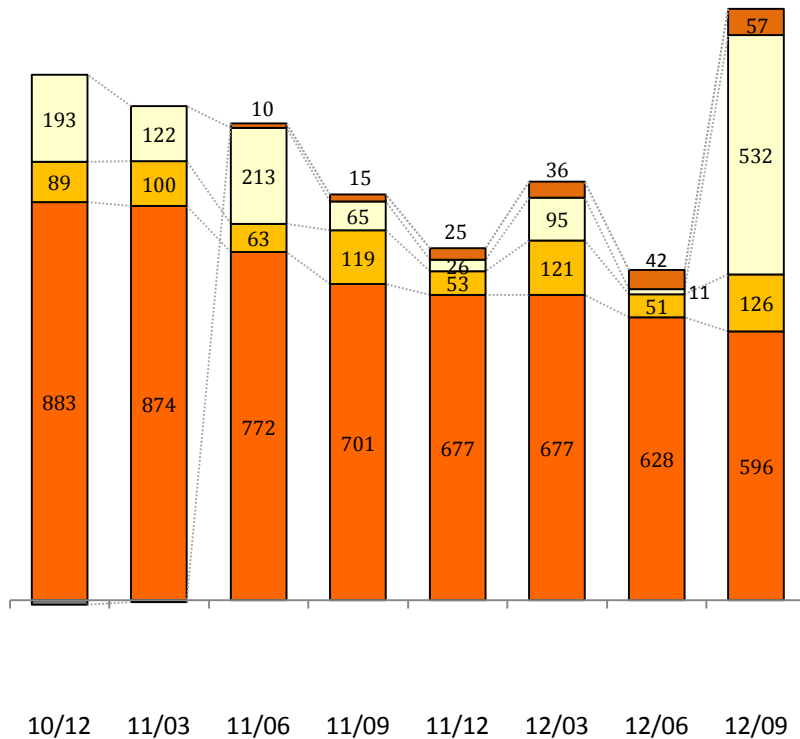
■ Operating Income

Mobile Contents	516	464	51	11.1	Decrease due to lower Cost of Sales.
Mobile Commerce	△ 16	△ 8	△ 7	—	
Package Software	174	18	156	825.3	Increase in Net Sales.
Investor Education	△ 9	△ 41	31	—	
Total	664	433	231	53.2	
Adjustment	△ 129	△ 157	27	—	

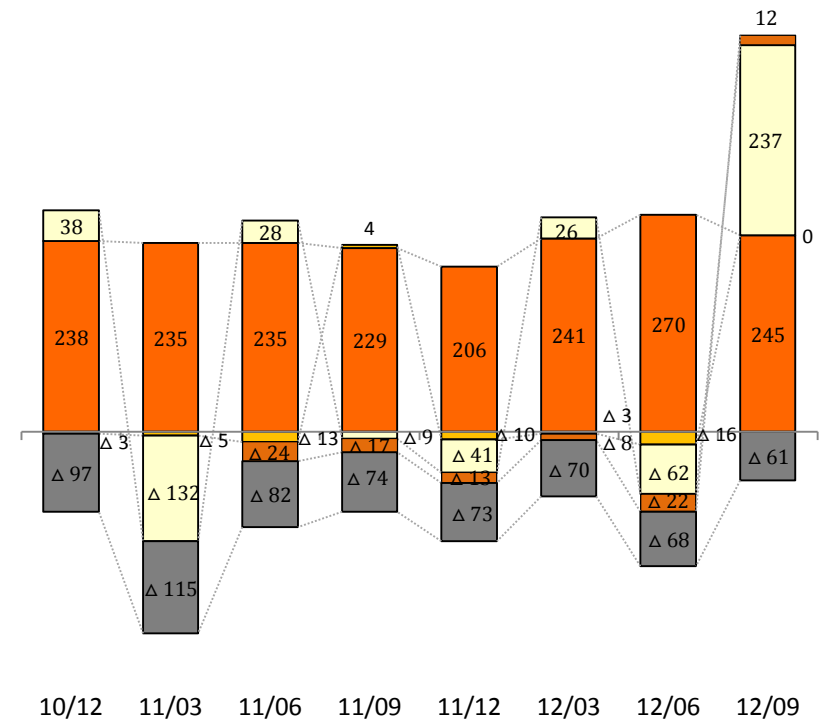
Historical Net Sales and Operation Income by Business Segment

Millions of Yen

Net Sales



Operating Income by Business Segment



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

'Medarot' 7 for Nintendo 3DS is on sale

Package Software Business

- 'Medarot 7' was launched in September, 2012 as a sequel to Medarot games for GAMEBOY. It made great sales. 'Medarot 7' is the first 3DS game of the Medarot series in which all characters were designed by Imagineer.
- 'Medarot 7' succeeded in sales and captured many new fans, adding to its core fans.

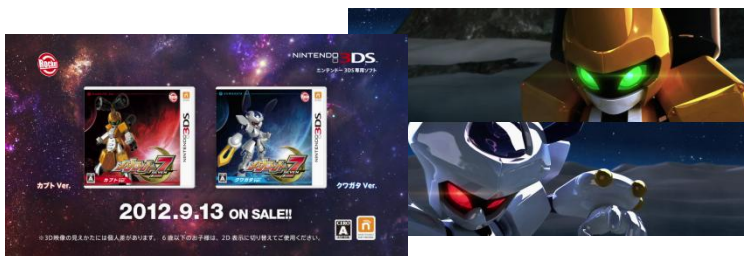
Kabuto Version



Kuwagata Version



TVCF

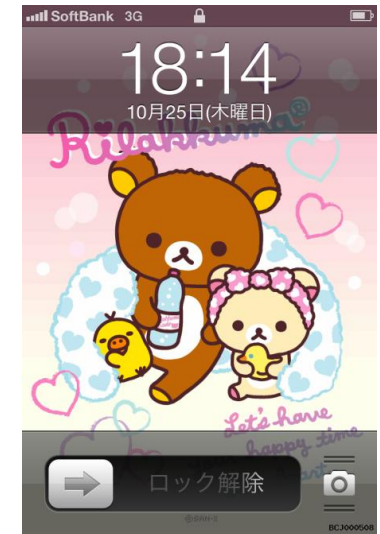


'Itsudemo Rilakkuma' Monthly Subscription Service for iPhone was started.

Mobile Contents Business

- 'Itsudemo Rilakkuma' Monthly Subscription Service for iPhone launched in July, 2012. This monthly subscription service has been providing various Rilakkuma contents through feature phones. Finally smartphone users of iPhone can access this service just as Android users have enjoyed.
- Since we have received requests from many fans who switched to iPhone that they want to continue to use this service, all functions and contents have been adopted to iPhone and then launched.

Itsudemo Rilakkuma



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