



IMAGINEER

**Appendix of Consolidated Financial Statements
Ended December 31, 2012**

January 31, 2013

IMAGINEER Co., Ltd.

(JASDAQ: 4644)

Contents

- **Announcement of the Corporate Spin-Off and the Absorption-type Merger**
- **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**

The Incorporation-type Company Split and the Absorption-type Merger announced on January 31, 2013

- The aim is boosting our investor education and mobile contents business, Imagineer Board of Directors determined the following:

Split the investor education business and incorporate a new company

Imagineer Investment Education Co.,Ltd.

- **Established** : April 1, 2013 (scheduled)
- **Capital**: 30 million Japanese Yen
- **Business Operations** :

Production and sale of proposal and supporting tool for mutual funds.

Planning and producing tools and services to educate investors.

Aim of the split

Enhancing of investor education business and the management efficiency

Absorption-type Merger with Mobile Contents Business

Knuckleball Stadium Inc.

<http://knuckleball-stadium.com/>

- **Established** : August 24, 2012
- **Capital** : 9 million Japanese Yen
- **Business Operations** :

Production and publishing contents.

Aim of the merger

Acquisition of their contents and high production skills to provide for digital publishing market of music, video and books

Imagineer Mutual Fund Navigation System



Mutual Fund List > Top View



Mutual Fund Info > Performance



Yakyu Taro (Magazine)



Shukan Yakyu Taro (Digital contents for smartphones)

Consolidated Operation Results

Millions of Yen

	3 months ended December 31, 2012	3 months ended December 31, 2011	Changes	
			JPY	%
Net Sales	2,844	2,745	99	+ 3.6
Operating Income	697	344	353	+ 102.6
Ordinary Income	709	335	374	+ 111.7
Net Profit	463	250	213	+ 85.1
Comprehensive Profit	470	220	249	+ 112.8
Net Income per share	48.33	26.01	—	—

NOTE: We have no update on the forecast, since the R&D expenses and cost would be increased for future contents and services.

	As of December 31, 2012	As of March 31, 2012	Changes	
			JPY	%
Total Assets	9,204	8,389	814	+ 9.7
Net Assets	7,979	7,720	259	+ 3.4
Total Equity	7,975	7,716	258	+ 3.4
Equity ratio	86.6	92.0	—	—

Consolidated Income Statements

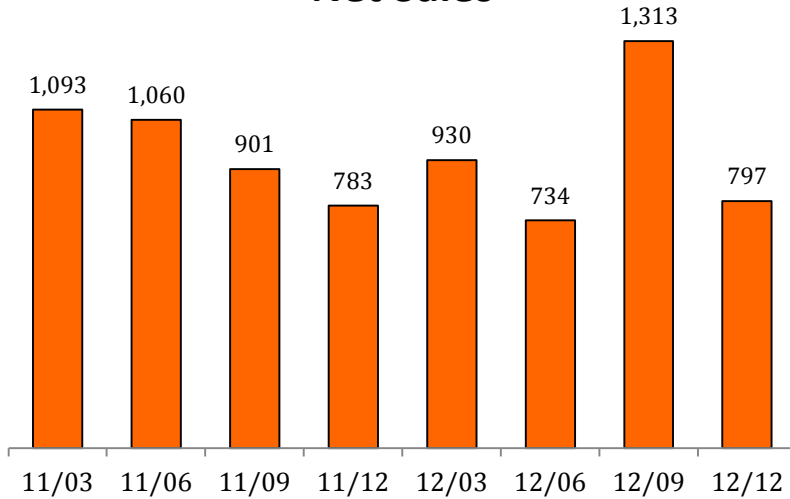
Millions of Yen

	3 months ended December 31, 2012	3 months ended December 31, 2011	Changes		
			JPY	%	Reason for Change
Net Sales	2,844	2,745	99	+ 3.6	Increase in Net Sales of Package Software Business and Investor Education Business.
Cost of Sales	1,133	1,303	△ 169	△ 13.0	Decrease due to lower Cost of Sales of Mobile Contents Business.
Selling, general and administrative expenses	1,013	1,097	△ 83	△ 7.7	
Operating Income	697	344	353	+ 102.6	Decrease due to lower Net Sales and Cost of Sales.
Non-Operating Income	33	16	16	+ 102.5	
Non-Operating Expenses	21	25	△ 4	△ 17.3	
Ordinary Income	709	335	374	+ 111.7	
Extraordinary Profit	82	145	△ 62	△ 43.3	
Extraordinary Loss	10	46	△ 36	△ 77.5	
Profit before Income Tax	781	433	347	+ 80.2	
Tax expenses	317	183	134	+ 73.5	
Net Profit	463	250	213	+ 85.1	

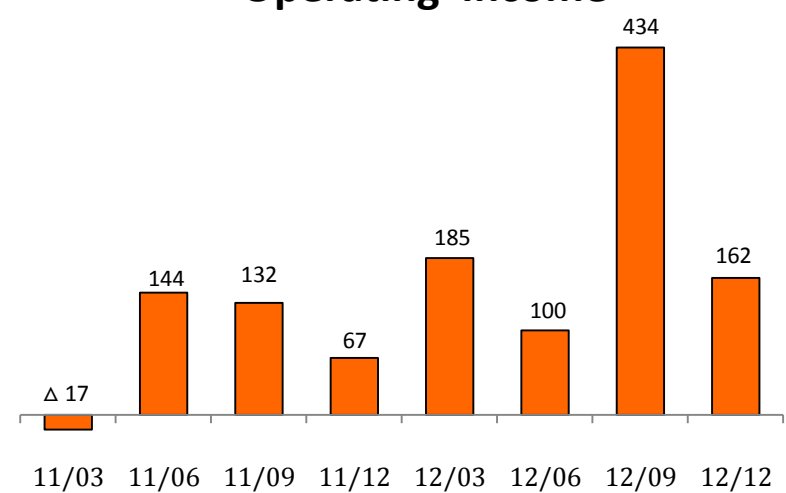
Historical Consolidated Earnings

Millions of Yen

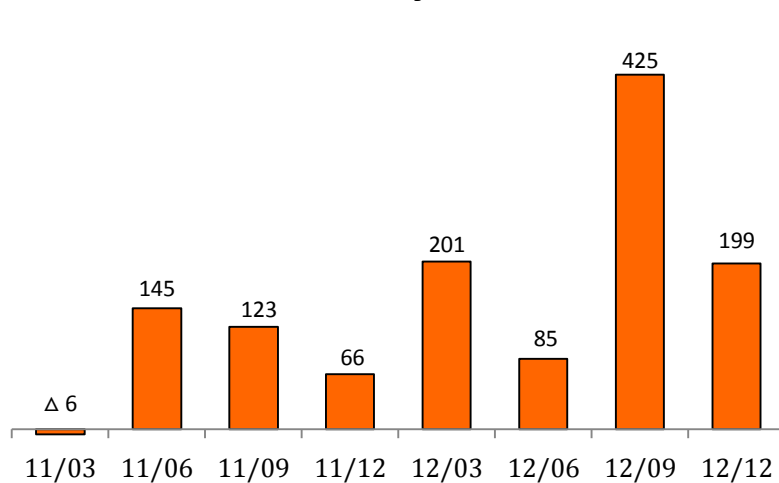
Net Sales



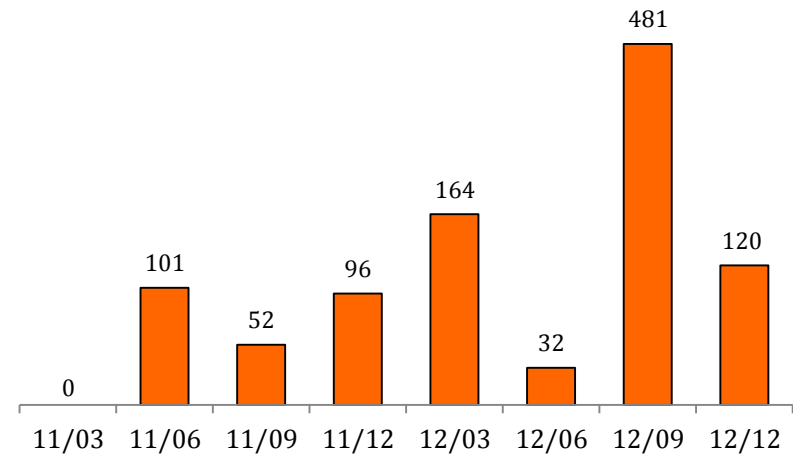
Operating Income



Ordinary Income



Net Profit



Net Sales and Operation Income by Business Segment

Millions of Yen

Net Sales

	3 months ended December 31, 2012	3 months ended December 31, 2011	Changes		
			JPY	%	Reason for Change
Mobile Contents	1,811	2,150	△ 339	△ 15.8	Decrease due to lower subscribers of feature phone's site.
Mobile Commerce	251	237	△ 2	△ 5.8	
Package Software	625	306	319	+ 104.4	Increase in Sale of the new released game.
Investor Education	160	50	109	+ 216.2	Increase in our customers.
Total	2,844	2,745	104	+ 3.8	
Adjustment	△ 4	△ 0	△ 4	—	

Operating Income

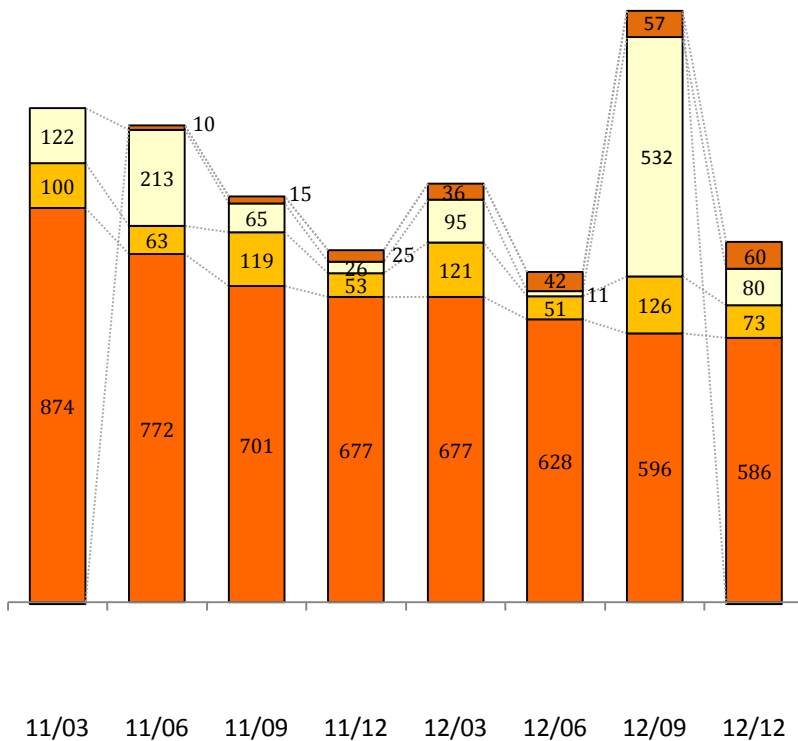
Mobile Contents	755	671	83	+ 12.4	Decrease due to lower Cost of Sales.
Mobile Commerce	△ 21	△ 19	△ 2	—	
Package Software	154	△ 22	177	—	Increase in Net Sales.
Investor Education	△ 2	△ 55	52	—	Increase in Net Sales.
Total	885	574	311	+ 54.2	
Adjustment	△ 188	△ 230	42	—	

Historical Net Sales and Operation Income by Business Segment

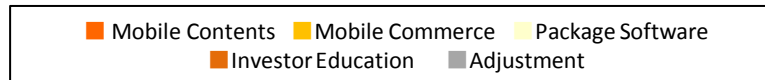
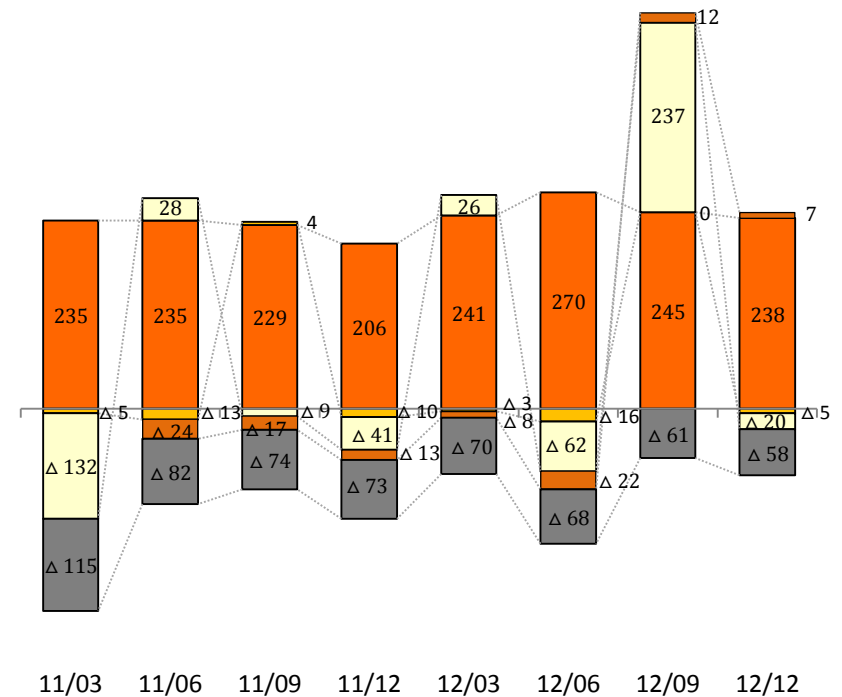


Millions of Yen

Net Sales



Operating Income



Business Topics

Rilakkuma stickers are now available on LINE.

Mobile Contents Business

- Rilakkuma stickers are available from October 2012 on LINE provided by NHN Japan. LINE has reached 100 million registered users world wide.
- We are providing more contents for Smartphones as well as expanding our business.



CALPIS® brand × Rilakkuma® sweepstakes campaign

Mobile Commerce, Licensing, Sales and Promotion Business

- Calpis Co., Ltd. ran the promotion campaign for the Calpis branded products from October through November 2012 . It was the first time that Rilakkuma goods were provided as sweepstakes for “CALPIS” ’s campaign.
- We are developing relationships with major players in each market as well as expanding our business.



カルピス × リラックマ キャンペーン

対象の「カルピス」ブランド商品500円以上お買い上げのレシートをハガキに貼って応募すると、抽選で総計3,000名様にオリジナルリラックマグッズが当たる!

A賞 100名様
「カルピス」オリジナルリラックマぬいぐるみ

B賞 400名様
「カルピス」オリジナルぬいぐるみペットボトルホルダー & タンブラーセット

C賞 2,500名様
「カルピス」オリジナルフリースブランケット

SWD 14 本賞品抽選はイメージで、抽選デザイン等は実際とは異なる場合がございます。©2012 San-X Co., Ltd. All Rights Reserved.

“CALPIS”&カルピス are registered trademark of Calpis Co., Lt d..



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.