



**IMAGINEER**

# **Appendix of Consolidated Financial Statements for the Six Months Ended September 30, 2013**

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**October 31, 2013**

**IMAGINEER Co., Ltd.**

**( JASDAQ : 4644 )**

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# Revised Forecast announced October 18, 2013



(Millions of Yen)

■ **2Q** (cumulative)  
 6 months  
 ended September 30, 2013

	Previous Forecast (A)	Revised Forecast (B)	Variance (B—A)	Change (%)	(FYR) 2Q of previous FY ended March 31, 2013
Net Sales	1,576	1,537	△ 39	△ 2.5	2,047
Operating Income	111	218	106	95.8	535
Ordinary Income	161	225	63	39.5	510
Net Profit	124	158	33	27.3	343
Net Income per share (Yen)	12.95	16.49	—	—	35.81

## 【Reason for Revision】

Forecast of Net Sales is as expected but Operating Income, Ordinary Income and Net Profit for 2Q are revised due to reduced cost of sales and delayed R&D expenses for latter half of the FY.

Nevertheless, the company has not revised its full-year forecast for Consolidated Operating Results.

# Consolidated Operation Results

(Millions of Yen)

	6 months ended September 30, 2013	6 months ended September 30, 2012	Changes	
			JPY	%
Net Sales	1,537	2,047	△ 510	△ 24.9
Operating Income	218	535	△ 317	△ 59.3
Ordinary Income	228	510	△ 282	△ 55.3
Net Profit	154	343	△ 188	△ 54.9
Comprehensive Profit	96	334	△ 237	△ 71.0
Net Income per share (Yen)	16.14	35.81	△ 19.67	—

	As of September 30, 2013	As of March 31, 2013	Changes	
			JPY	%
Total Assets	8,546	8,985	△ 439	△ 4.9
Net Assets	8,061	8,079	△ 18	△ 0.2
Total Equity	8,057	8,075	△ 18	△ 0.2
Equity Ratio (%)	94.3	89.9	—	—

# Consolidated Income Statements

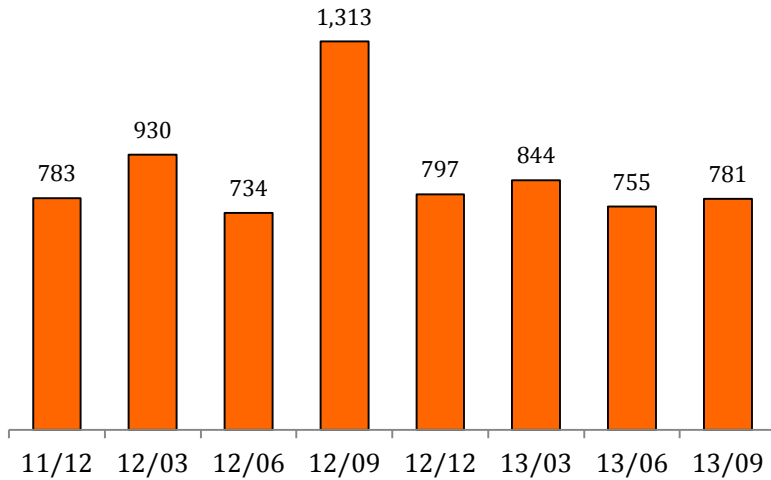
(Millions of Yen )

	6 months ended September 30, 2013	6 months ended September 30, 2012	Changes		
			JPY	%	Reasons for Change
Net Sales	<b>1,537</b>	<b>2,047</b>	$\Delta$ 510	$\Delta$ 24.9	No newly released title in this period
Cost of Sales	<b>694</b>	<b>803</b>	$\Delta$ 109	$\Delta$ 13.6	
Selling, General and Administrative Expense	<b>624</b>	<b>708</b>	$\Delta$ 83	$\Delta$ 11.8	
Operating Income	<b>218</b>	<b>535</b>	$\Delta$ 317	$\Delta$ 59.3	Due to decrease in sales
Non-Operating Income	<b>28</b>	<b>6</b>	22	+ 334.5	
Non-Operating Expense	<b>18</b>	<b>31</b>	$\Delta$ 12	$\Delta$ 41.1	
Ordinary Income	<b>228</b>	<b>510</b>	$\Delta$ 282	$\Delta$ 55.3	
Extraordinary Profit	<b>213</b>	<b>82</b>	130	+ 158.1	Increase due to gain on sale of investment securities
Extraordinary Loss	<b>142</b>	<b>10</b>	132	—	Increase due to loss on sale of investment securities
Net Income before Taxes and Others	<b>298</b>	<b>582</b>	$\Delta$ 283	$\Delta$ 48.7	
Tax Expenses	<b>143</b>	<b>239</b>	$\Delta$ 95	$\Delta$ 39.8	
Net Profit	<b>154</b>	<b>343</b>	$\Delta$ 188	$\Delta$ 54.9	

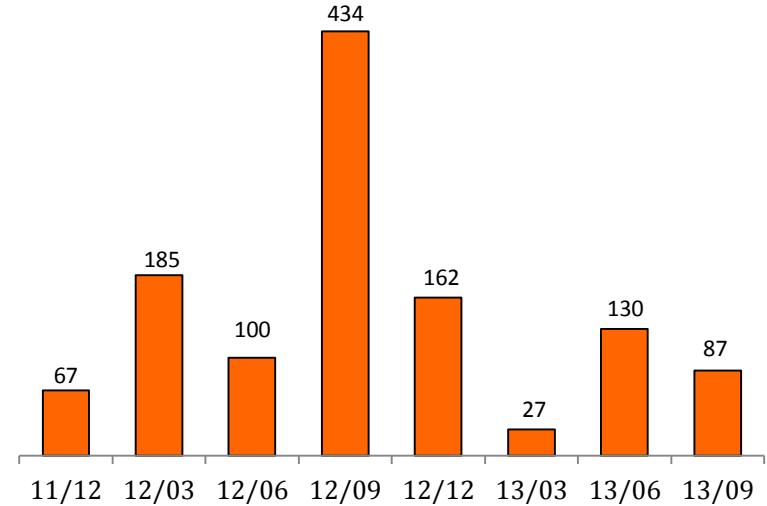
# Historical Consolidated Earnings

(Millions of Yen)

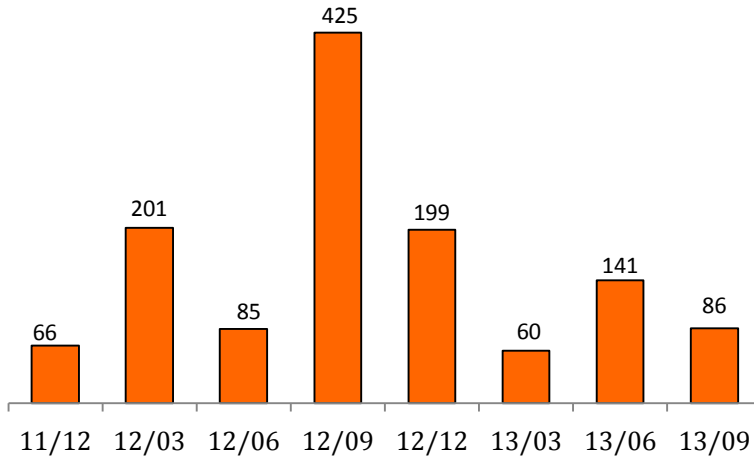
## Net Sales



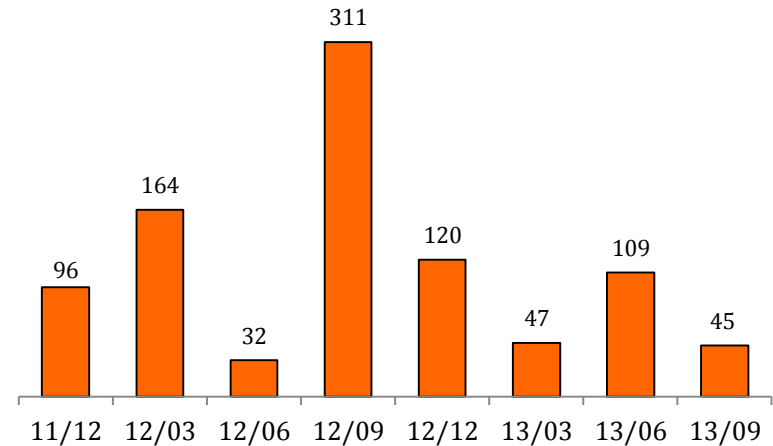
## Operating Income



## Ordinary Income



## Net Profit



# Net Sales and Operation Income by Business Segment

(Millions of Yen )

## Net Sales

	3 months ended September 30, 2013	3 months ended September 30, 2012	Changes		
			JPY	%	Reasons for Change
Mobile Contents	1,134	1,225	△ 91	△ 7.5	Decrease due to lower subscribers of feature phone's site
Mobile Commerce	255	177	78	+43.9	Increase in sales of tie-up campaigns
Packaged Software	8	544	△ 535	△ 98.4	No newly released title in this period
Investment Education	138	100	38	+ 38.1	Increase of sales due to customer increase
Total	1,537	2,048	△ 510	△ 24.9	
Adjustment	△ 0	△ 0	0	—	

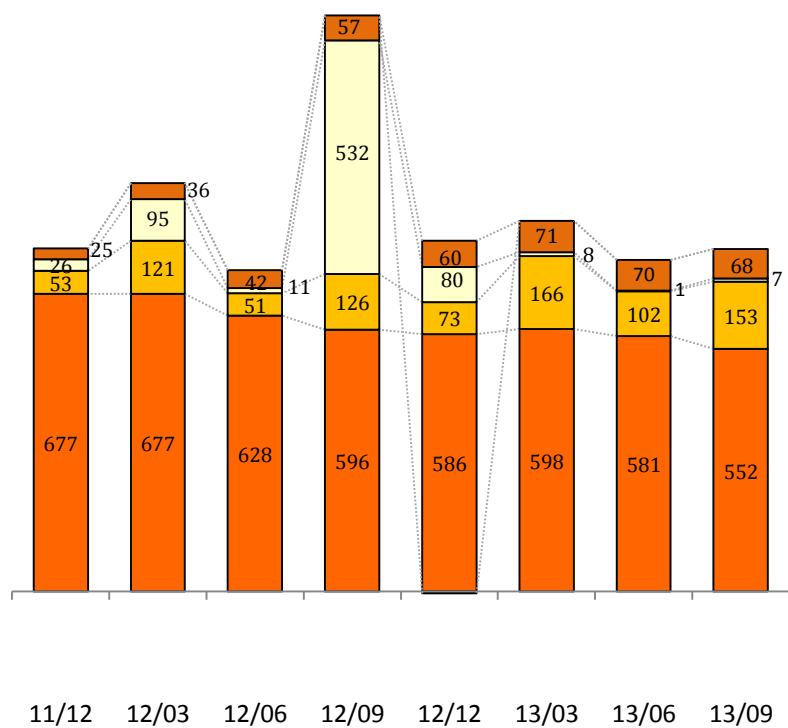
## Operating Income

Mobile Contents	446	516	△ 69	△ 13.5	
Mobile Commerce	5	△ 16	+ 21	—	
Packaged Software	△ 134	174	△ 309	—	
Investment Education	23	△ 9	△ 33	—	
Total	340	664	△ 324	△ 48.8	
Adjustment	△ 122	△ 129	+ 7	—	

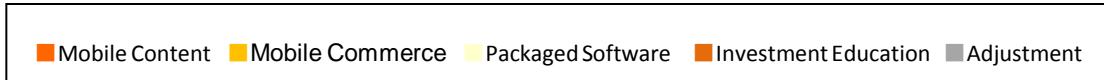
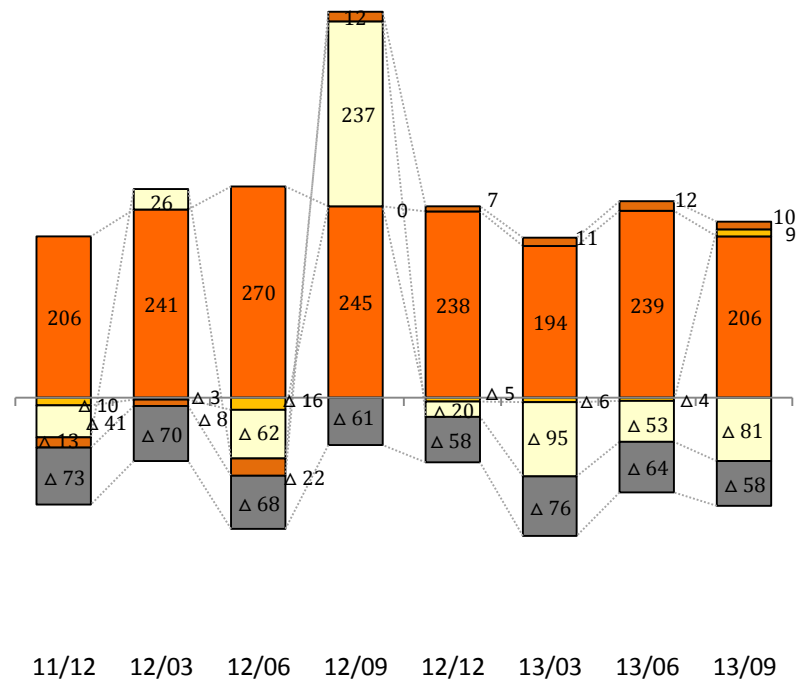
# Historical Net Sales and Operation Income by Business Segment

(Millions of Yen)

## Net Sales



## Operating Income by Business Segment





# Topics

## Entering into Social Games

### Mobile Contents Business

Our first social card battle RPG title, “Sangoku Visiolion” for “GREE” mobile social network platform was released on September 24, 2013.

We enter into social games in order to seek opportunities to grow and to utilize accumulated operation know-how for other contents.



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## Rilakkuma & Koeda tie-up

### Mobile Commerce Business

Commemorating the 10<sup>th</sup> anniversary of San-X’s popular character “Rilakkuma”, we brought collaboration product between Rilakkuma and Morinaga’s much-loved chocolate “Koeda” for a limited time packaging.

As a sub-licensor of popular characters, we develop various products and design tie-up campaigns with popular brands to earn user recognition and to expand the popularity of the characters.



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# IMAGINEER

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