



Appendix of Consolidated Financial Statements for the Nine Months Ended December 31, 2013

January 31, 2014
IMAGINEER Co., Ltd.
(JASDAQ : 4644)

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Consolidated Operation Results



(Millions of Yen)

	9 months ended December 31, 2013	9 months ended December 31, 2012	Changes	
			JPY	%
Net Sales	2,734	2,844	△ 110	△ 3.9
Operating Income	530	697	△ 166	△ 23.9
Ordinary Income	663	709	△ 45	△ 6.4
Net Profit	483	463	+ 19	+ 4.3
Comprehensive Profit	645	470	+ 175	+ 37.4
Net Income per share (Yen)	50.41	48.33	+ 2.08	—

	As of December 31, 2013	As of March 31, 2013	Changes	
			JPY	%
Total Assets	9,038	8,985	+ 53	+ 0.6
Net Assets	8,514	8,079	+ 434	+ 5.4
Total Equity	8,510	8,075	+ 434	+ 5.4
Equity Ratio (%)	94.2	89.9	—	—

Consolidated Income Statements

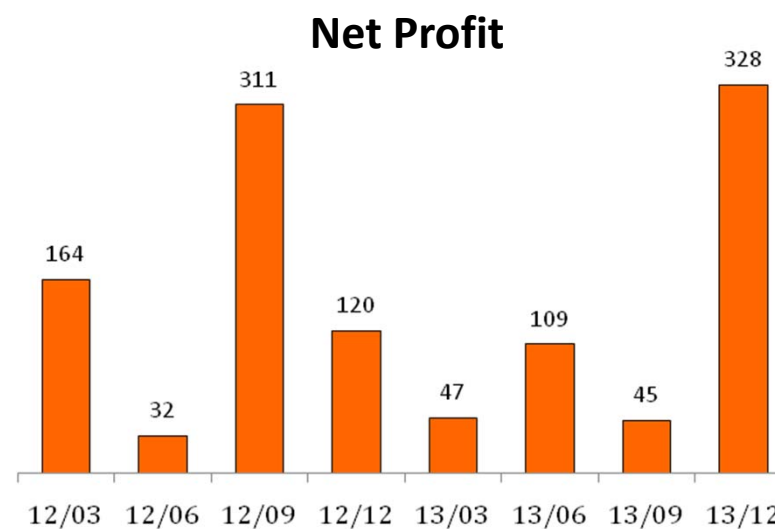
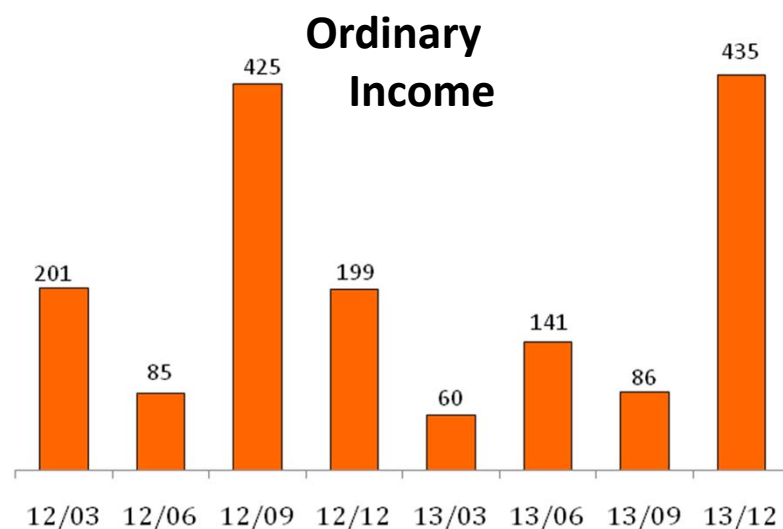
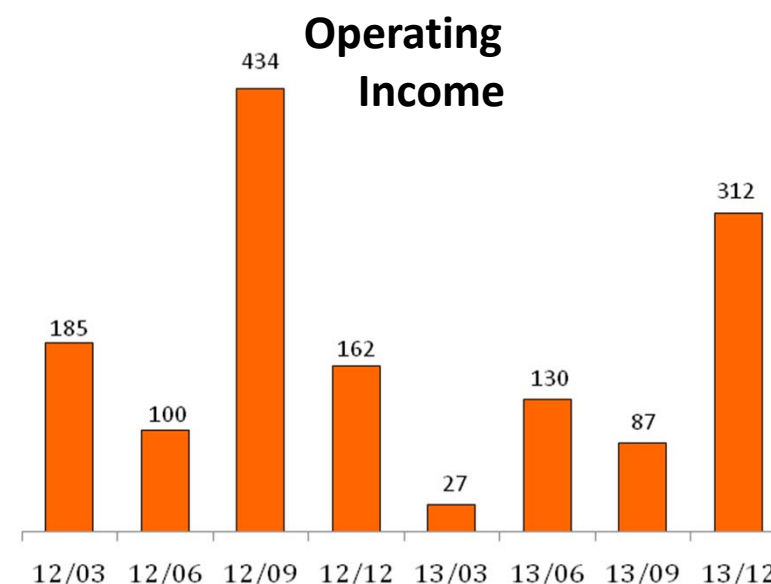
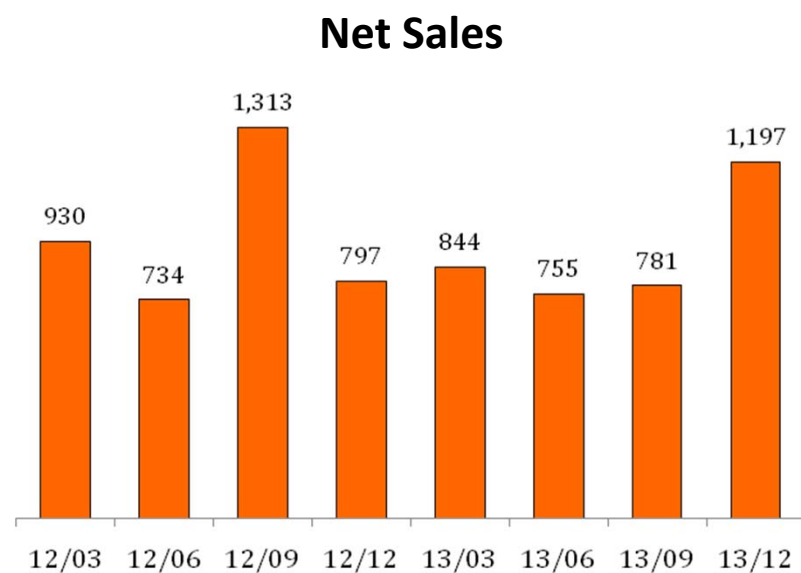


(Millions of Yen)

	9 months ended December 31, 2013	9 months ended December 31, 2012	Changes		
			JPY	%	Reasons for Change
Net Sales	2,734	2,844	Δ 110	Δ 3.9	Slower sales of titles released in this FY than in the previous FY
Cost of Sales	1,207	1,133	+ 73	+ 6.5	
Selling, General and Administrative Expense	996	1,013	Δ 17	Δ 1.7	
Operating Income	530	697	Δ 166	Δ 23.9	Due to decrease in sales
Non-Operating Income	135	33	+ 101	+ 308.1	
Non-Operating Expense	2	21	Δ 19	Δ 90.4	
Ordinary Income	663	709	Δ 45	Δ 6.4	
Extraordinary Profit	213	82	+ 130	+ 158.1	Increase due to gain on sale of investment securities
Extraordinary Loss	142	10	+ 132	—	Increase due to loss on sale of investment securities
Net Income before Taxes and Others	734	781	Δ 47	Δ 6.1	
Tax Expenses	250	317	Δ 67	Δ 21.2	
Net Profit	483	463	+ 19	+ 4.3	

Historical Consolidated Earnings

(Millions of Yen)





Net Sales and Operation Income by Business Segment

(Millions of Yen)

■ Net Sales	9 months ended December 31, 2013	9 months ended December 31, 2012	Changes		
			JPY	%	Reasons for Change
Mobile Contents	1,762	1,811	△ 49	△ 2.7	
Mobile Commerce	423	251	+172	+ 68.7	Increased volume in licensing business
Packaged Software	344	625	△ 281	△ 44.9	Slower sales of titles released in this FY
Investment Education	204	160	+ 43	+ 27.0	
Total	2,734	2,849	△ 114	△ 4.0	
Adjustment	△ 0	△ 4	+ 4	—	

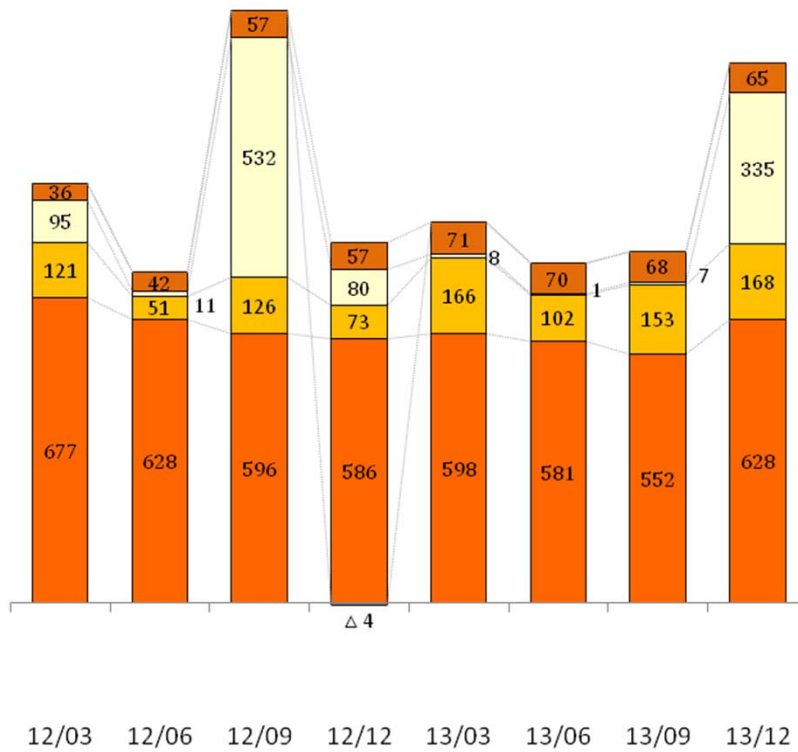
■ Operating Income

Mobile Contents	670	755	△ 84	△ 11.2	
Mobile Commerce	14	△ 21	+ 35	—	
Packaged Software	0	154	△ 153	—	Due to decrease in sales
Investment Education	32	△ 2	+35	—	
Total	718	885	△ 167	△ 18.9	
Adjustment	△ 187	△ 188	+ 0	—	

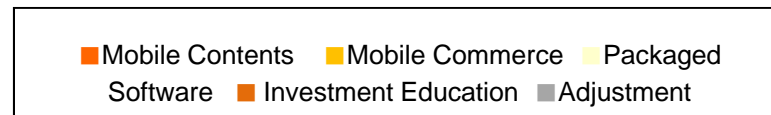
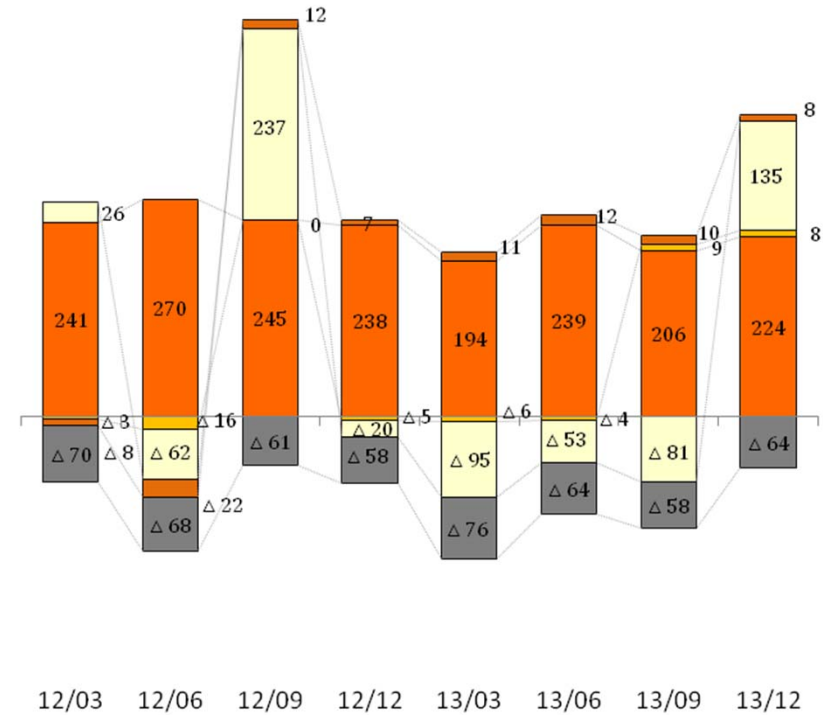
Historical Net Sales and Operation Income by Business Segment

(Millions of Yen)

Net Sales



Operating Income by Business Segment



Topics

Expanded Contents for New Media

Mobile Contents Business

We released five new characters stickers for “LINE” free call and message service app with over 300 million users worldwide. We entered into “KAKAO Talk” free call and message service app as well and started offering Rilakkuma character stickers.

We continue to actively enter current new media and services in attempts to pursue the opportunities to grow.



Newly added characters for LINE stickers



Sabokappa



Kireizukinseikatu



Kogepan



Piggy Girl



Zombbit



Character for KAKAO Talk stickers



Rilakkuma

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“Medarot DUAL” for Nintendo 3DS Available Now

Packaged Software Business

“Medarot DUAL” was released in November 2013, our new Nintendo 3DS title of the “Medarot” series, the classic game titles with our group’s original character design.

This game is not an RPG title as were the past titles, but is an action game, which is new genre for the Medarot series, that attracts new target users in addition to its core fans.

Medarot DUAL



Kabuto Version



Kuwagata Version



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