

## Document and entity information

Mar 2014                      Dec 2013

Company information		Mar 2014	Dec 2013
Company information			
Company information	FASF member mark		true
	Document name		第3四半期決算短信 〔日本基準〕（連 結）
	Filing date		2014-02-12
	Company name		IVY COSMETICS CO RPORATION
Stock exchange listings			
	Tokyo		true
	Tokyo 1st section		-
	Tokyo 2nd section		-
	Tokyo Mothers		-
	Tokyo JASDAQ		true
	Tokyo PRO Market		-
	Tokyo Others		-
	Nagoya		-
	Nagoya 1st section		-
	Nagoya 2nd section		-
	Nagoya Centrex		-
	Nagoya Others		-
	Sapporo		-
	Sapporo		-
	Sapporo Ambitious		-
	Sapporo Others		-
	Fukuoka		-
	Fukuoka		-
	Fukuoka Q-Board		-
	Fukuoka Others		-
	Green Sheet		-
	Japan Securities Dealers Association		-
	Securities code		49180
	URL		http://www.ivy.co.jp
Business category			
	General Business	true	
	Specific Business		-
	Fiscal Year End	2014-03-31	
	Quarterly period		3
Representative			
	Title		代表取締役社長
	Name		白銀 浩二
Inquiries			
	Title		取締役 管理本部 本部長
	Name		今橋 正道
	Tel		03-6880-1201
Other			
	Quarterly statement filing date (as planned)		2014-02-13
	Supplemental material of quarterly results		true
	Way of getting		-
	Convening briefing of quarterly results		true
	Target for briefing of quarterly results		-
	Note to fraction processing method		(百万円未満切捨 て)

## Business Results-Quarterly operating results

(in millions of yens)

Dec 2013                      Dec 2012

Quarterly operating results		Dec 2013	Dec 2012
Quarterly operating results			
Consolidated operating results			
Consolidated income statements information			
	Net sales		

Net sales	2,982	3,432
% change	-13.1	-8.5
Operating income		
Operating income	4	265
% change	-98.2	16.6
Ordinary income		
Ordinary income	5	256
% change	-97.7	9.7
Net income		
Net income	-35	116
% change	-	47.8
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	-33	117
Change in comprehensive income	-	46.5
Other consolidated operating results		
Net income per share (Yen)	-1.66	5.39
Diluted net income per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2013	Mar 2013
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	4,882	5,182
Net assets	2,578	2,827
Capital adequacy ratio (%)	52.8	54.6
Note to consolidated financial positions		
Owner's equity	2,578	2,827
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Dec 2013
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Quarterly Dividends

(in millions of yens)

	Mar 2014	Dec 2013	Mar 2013
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	0.00		0.00
Third quarter			
Result	-		-
Year end			
Result			10.00
Forecast	5.00		
Upper	-		
Lower	-		
Annual			
Result			10.00
Forecast	5.00		

Upper	-
Lower	-
Correction of dividend forecast from the most recent dividend forecast	
Correction of dividend forecast from the most recent dividend forecast	
Annual	true
Note to dividends	
Note to dividends	
Annual	-

## Quarterly Forecasts

(in millions of yens)

Mar 2014

Quarterly forecasts		
Quarterly forecasts		
Title for forecasts		3. 平成26年 3月期の 連結業績予想（平成2 5年 4月 1日～平成2 6年 3月31日）
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		-
Upper		4,500
Lower		4,000
% change		
Forecast		-
Upper		-3.8
Lower		-14.5
Operating income		
Operating income		
Forecast		-
Upper		300
Lower		150
% change		
Forecast		-
Upper		-32.2
Lower		-66.1
Ordinary income		
Ordinary income		
Forecast		-
Upper		300
Lower		150
% change		
Forecast		-
Upper		-30.8
Lower		-65.4
Net income		
Net income		
Forecast		-
Upper		280
Lower		200
% change		
Forecast		-
Upper		33.1
Lower		-4.9
Net income per share (Yen)		
Net income per share (Yen)		
Forecast		-
Upper		12.94
Lower		9.25
Note to consolidated forecasts		
Note to forecasts		※平成26年 3月期の 連結業績予想につい ては、レンジ形式に より開示しておりま す。

Correction of financial forecast from the most recent financial forecast

Correction of financial forecast from the most recent financial forecast

Forecast

true

## Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Dec 2013

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Others

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

-

Number of subsidiaries newly consolidated

-

Name of subsidiaries newly consolidated

-

Number of subsidiaries excluded from consolidation

-

Name of subsidiaries excluded from consolidation

-

Note to material changes in subsidiaries during this period

Note to material changes in subsidiaries during this period

-

## Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

Dec 2013

Applying of specific accounting of the consolidated quarterly financial statements

Applying of specific accounting of the consolidated quarterly financial statements

Others

Applying of specific accounting of the consolidated quarterly financial statements

Applying of specific accounting of the consolidated quarterly financial statements

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Note to applying of specific accounting of the consolidated quarterly financial statements

Note to applying of specific accounting of the consolidated quarterly financial statements

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## Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

Dec 2013

Changes in accounting policies, accounting estimates and retrospective restatement

Changes in accounting policies, accounting estimates and retrospective restatement

Others

Changes in accounting policies, accounting estimates and retrospective restatement

Changes in accounting policies based on revisions of accounting standard

-

Changes in accounting policies other than ones based on revisions of accounting standard

-

Changes in accounting estimates

-

Retrospective restatement

-

Note to changes in accounting policies, accounting estimates and retrospective restatement

Note to changes in accounting policies, accounting estimates and retrospective restatement

-

## Notes, Quarterly-Number of issued and outstanding shares common stock

Dec 2013

Mar 2013

Dec 2012

Number of issued and outstanding shares (common stock)

Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	25,520,000	25,520,000	
Number of treasury stock at the end of fiscal year	3,886,957	3,884,783	
Average number of shares	21,634,145		21,636,599
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

**This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.**