
DEFINITIONS

In this Prospectus, the following terms have the following meanings unless the context otherwise requires. Certain technical terms are explained in the section headed "Glossary of Technical Terms" in this Prospectus.

"AGM"	annual Shareholders' general meeting of our Company
"AML"	anti-money laundering
"Amusement Business Law"	the Act on Control and Improvement of Amusement Business etc. of Japan* (<i>fuzoku eigyo tou no kisei oyobi gyomu no tekiseika tou ni kansuru houritsu</i> 風俗営業等の規制及び業務の適正化等に関する法律) (Act No. 122 of 1948, as amended)
"Application Form(s)"	WHITE Applications Form(s), YELLOW Application Form(s) and GREEN Applications Form(s), individually or collectively, as the context may require
"Articles" or "Articles of Incorporation"	our articles of incorporation that were adopted by our Shareholders on 20 June 2012 and will take effect on the Listing Date, a summary of which is contained in Appendix III to this Prospectus
"Articles Requirements"	the articles of association requirements set out in Appendix 3 of the Listing Rules
"associate"	has the meaning ascribed to it under the Listing Rules
"Beijing GEO"	Beijing GEO Coffee Co., Ltd.* (北京吉意歐咖啡有限公司), a company incorporated in the PRC on 4 August 2004 (registration number 0154966). Beijing GEO is held as to 100% by DYH through Dynam Investment
"Board" or "Board of Directors" or "our Board"	the board of Directors of our Company
"business day"	any day (other than a Saturday, Sunday or public holiday) on which banks in Hong Kong are generally open for normal banking business
"Business Partners"	Business Partners Co., Ltd.* (株式会社ビジネスパートナーズ), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 11 January 2011 (registration number 0118-01-024446). Business Partners is a wholly-owned subsidiary of DYH
"Cabin Plaza"	Cabin Plaza Co., Ltd.* (株式会社キャビンプラザ), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act (registration number 3800-01-019664) on 25 May 1988. Cabin Plaza was acquired by DYH on 1 April 2009 and is a wholly-owned subsidiary of our Company
"CAGR"	compound annual growth rate

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“CB Holders”	holders of the Pre-IPO CBs
“CCASS”	the Central Clearing and Settlement System established and operated by HKSCC
“CCASS Beneficial Owner(s)”	beneficial owners of the Shares who hold pecuniary interests and voting rights in our Company with respect to the Shares deposited into CCASS and registered in the name of HKSCC Nominees. CCASS Beneficial Owners are not recognised as Shareholders under Japanese law
“CCASS Clearing Participant”	a person admitted to participate in CCASS as a direct clearing participant or general clearing participant
“CCASS Custodian Participant”	a person admitted to participate in CCASS as a custodian participant
“CCASS Investor Participant”	a person admitted to participate in CCASS as an investor participant who may be an individual or joint individuals or a corporation
“CCASS Participant”	a CCASS Clearing Participant or a CCASS Custodian Participant or a CCASS Investor Participant
“Chief Executive Officer”	the chief executive officer (<i>daihyo shikkoyaku</i> 代表執行役) of our Company
“Civil Code”	the Civil Code of Japan* (<i>minpou</i> 民法) (Act No. 89 of 1896, as amended)
“Commercial Code”	the Commercial Code of Japan* (<i>shohou</i> 商法) (Act No. 48 of 1899, as amended), which was consolidated into the Companies Act in 2005
“Companies Act”	the Companies Act of Japan* (<i>kaisha hou</i> 会社法) (Act No. 86 of 2005, as amended)
“Companies Ordinance”	the Companies Ordinance (Chapter 32 of the Laws of Hong Kong) as amended, supplemented or otherwise modified from time to time
“Company”, “our”, “we”, or “us”	DYNAM JAPAN HOLDINGS Co., Ltd.* (株式会社ダイナム ジャパンホールディングス), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 20 September 2011 (registration number 0115-01-017114), or where the context requires, the Company and its subsidiaries collectively
“Company Split”	the restructuring undergone by DYH and its subsidiaries on 20 September 2011 which included the incorporation of our Company and the transfer of our operating subsidiaries to our Company. Details regarding the Company Split are set forth in the section headed “History, Development and Reorganisation” in this Prospectus

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“Company Split Plan”	the primary documentation governing the Company Split, which was approved (as amended) by the DYH Board on 11 August 2011 and 29 August 2011 and the DYH Shareholders on 16 September 2011
“connected person(s)”	has the meaning ascribed to it under the Listing Rules
“Controlling Shareholder(s)”	has the meaning ascribed to it under the Listing Rules and, in the context of this Prospectus, means the controlling Shareholders of our Company, namely Mr. Sato, Rich-O and each of the Sato Family Members. See “Relationship with Controlling Shareholders” in this Prospectus
“Corporate Governance Code”	the Corporate Governance Code as set out in Appendix 14 to the Listing Rules
“Daikokuten”	Daikokuten Co., Ltd.* (大黒天株式会社), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 12 March 1977 (registration number 0900-01-004818). Daikokuten was acquired by DYH on 1 December 2009 and is a wholly-owned subsidiary of our Company
“Deed of Indemnity”	the deed of indemnity dated 18 July 2012 and entered into by our Controlling Shareholders and our Company, particulars of which are set out in the section headed “Statutory and General Information — E. Other information — 2. Indemnities” in Appendix V to this Prospectus
“Deed of Non-Competition”	the deed of non-competition dated 18 July 2012 entered into by DYH, our Controlling Shareholders and our Company, particulars of which are set forth in the paragraphs headed “Relationship with Controlling Shareholders — Deed of Non-Competition” in this Prospectus
“Design Act”	the Design Act of Japan (<i>ishouhou</i> 意匠法) (Act No. 55 of 2006, as amended)
“Director(s)” or “our Director(s)”	the director(s) of our Company or any one of them
“Director Shareholders”	four Directors of our Company, namely Mr. Ushijima, Mr. Horiba, Mr. Takano and Mr. Yoshida, who are interested in the Shares of our Company. As at the Latest Practicable Date, our Director Shareholders were interested in 1,098,000 Shares in aggregate, representing approximately 0.2% of our entire issued share capital. See “History, Development and Reorganisation — Our shareholding structure” in this Prospectus
“Dissolved Entity(ies)”	Dynamic Design and P Brand Planning, or any one of them

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“Distributable Amount”	the retained earnings recorded in the Company’s non-consolidated financial statements prepared in accordance with JGAAP, with certain adjustments (including the deduction of the book value of any treasury Shares held by the Company) as defined in the paragraphs headed “— 2. Japanese Corporation Law — (e) Dividends and distribution — (i) Restriction on distribution of dividends” in Appendix III to this Prospectus
“DYH”	DYNAM Holdings Co., Ltd.* (株式会社ダイナムホールディングス), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 15 December 1987 (registration number 0115-01-010630). As at the Latest Practicable Date, DYH was owned as to approximately 26.8%, 15.8%, and 40.9%, respectively, by Mr. Sato, Rich-O and the Sato Family Members in aggregate
“DYH Board”	the board of directors of DYH from time to time
“DYH Group”	DYH and its subsidiaries prior to the Reorganisation, which includes our Group
“DYH Shareholders”	the shareholders of DYH
“DYH Shares”	ordinary shares of DYH
“Dynam”	DYNAM Co., Ltd.* (株式会社ダイナム), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 25 July 1967 (registration number 0115-01-007357). Dynam is a wholly-owned subsidiary of our Company
“Dynam Advertisement”	Dynam Advertisement Planning Co., Ltd.* (株式会社ダイナムアド企画), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 1 July 2010 (registration number 0115-01-015963). Dynam Advertisement is a wholly-owned subsidiary of our Company
“Dynam Data”	DYNAM Data Processing Co., Ltd.* (株式会社ダイナム情報処理), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 31 October 2003 (registration number 0118-01-023789). Dynam Data is a wholly-owned subsidiary of our Company
“Dynam Investment”	Dynam Investment Co., Ltd.* (株式会社ダイナム総合投資), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 9 April 2003 (registration number 0115-01-010317). Dynam Investment is a wholly-owned subsidiary of the DYH

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“Dynam Land”	DYNAM Land & Building Co., Ltd.* (株式会社ダイナム土地建物), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 31 October 2003 (registration number 0115-01-010575). Dynam Land is a wholly-owned subsidiary of our Company
“Dynamic Design”	Dynamic Design Co., Ltd.* (株式会社ダイナミックデザイン), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 13 December 2003 (registration number 0115-01-010594), which was wholly-owned by DYH before its dissolution and deregistration on 1 February 2008. Dynamic Design is a Dissolved Entity
“EBI”	Entertainment Business Institute, a private research and consulting firm specialising in the gaming industry in Japan
“Employee Shareholders”	the ESOP and 38 current and former employees of our Group, each being an Independent Third Party to our Group and to our Controlling Shareholders. As at the Latest Practicable Date, our Employee Shareholders were interested in 23,511,240 Shares in aggregate, representing approximately 3.7% of our entire share capital. See “History, Development and Reorganisation — Our shareholding structure” in this Prospectus
“Erin International”	Erin International Co., Ltd., a company incorporated in Mongolia with limited liability on 30 May 2003 (registration number 9019015133). As at the Latest Practicable Date, Erin International was held as to 87.5% by DYH through Dynam Investment
“ESOP”	DYNAM Employees Stock Ownership Plan* (株式会社ダイナムジャパンホールディングス従業員持株会), an association (<i>minpoujou no kumiai</i> 民法上の組合) established by DYH under the Civil Code on 2 October 1988. The ESOP is a discretionary trust that grants entitlement rights in our Company to the current employees of our Group. See “History, Development and Reorganisation — Our shareholding structure” in this Prospectus
“Executive Officer(s)”	the executive officer(s) (<i>shikkoyaku</i> 執行役) of our Company or any one of them. For more information on our Executive Officers, see “Directors and Senior Management — Senior Management — Executive Officers” in this Prospectus
“First Share Swap”	the share swap arrangements undertaken by the DYH Group on 1 October 2006, as a result of which Dynam became a wholly-owned subsidiary of DYH. The First Share Swap is part of the 2006 Restructuring, which is described in more detail in the paragraphs headed “History, Development and Reorganisation — Our corporate development — 2006 Restructuring” in this Prospectus

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“GDP”	gross domestic product
“Genghis Khan”	Genghis Khan Travel Co., Ltd.* (株式会社チンギスハーン旅行), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 13 November 2003 (registration number 0115-01-010593). Genghis Khan is a wholly-owned subsidiary of DYH
“GIA/GIF Law”	the General Incorporated Associations and General Incorporated Foundations Law of Japan* (<i>ippan shadan houjin oyobi ippan zaidan houjin nikansuru houritsu</i> 一般社団法人及び一般財団法人に関する法律) (Act No. 48 of 2006, as amended)
“Global Offering”	the Hong Kong Public Offering and the International Placing
“GREEN Application Form(s)”	the application form(s) to be completed by the White Form eIPO Service Provider, Computershare Hong Kong Investor Services Limited
“Group” or “our Group”	our Company and its subsidiaries at the relevant point in time (including, where the context requires, in respect of the period before our Company became the holding company of its present subsidiaries)
“HK\$”	Hong Kong dollars and cents, the lawful currency of Hong Kong
“HKSCC”	Hong Kong Securities Clearing Company Limited, a wholly-owned subsidiary of Hong Kong Exchange and Clearing Limited
“HKSCC Nominees”	HKSCC Nominees Limited, a wholly owned subsidiary of HKSCC
“Hong Kong”	the Hong Kong Special Administrative Region of the PRC
“Hong Kong-Japan Tax Treaty”	the Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income dated 9 November 2010
“Hong Kong Public Offer Shares”	the 11,200,000 Shares initially being offered by our Company for subscription at the Offer Price under the Hong Kong Public Offering (subject to adjustment as described in “Structure of the Global Offering” in this Prospectus)

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“Hong Kong Public Offering”	the offer by our Company of the Hong Kong Public Offer Shares for subscription by the public in Hong Kong as described in “Structure of the Global Offering” in this Prospectus at the Offer Price (plus brokerage of 1%, SFC transaction levy of 0.003% and Hong Kong Stock Exchange trading fee of 0.005% of the Offer Price) and on and subject to the terms and conditions stated herein and in the Application Forms relating thereto
“Hong Kong Stock Exchange” or “Stock Exchange”	The Stock Exchange of Hong Kong Limited
“Hong Kong Underwriters”	the underwriters of the Hong Kong Public Offering named in “Underwriting — Hong Kong Underwriters” of this Prospectus
“Hong Kong Underwriting Agreement”	the conditional Hong Kong Underwriting Agreement dated 23 July 2012 relating to the Hong Kong Public Offering entered into by, among others, our Company and the Hong Kong Underwriters
“Humap”	HUMAP Japan Co., Ltd.* (株式会社日本ヒュウマップ), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 1 November 1982 (registration number 0115-01-008097). Humap is a wholly-owned subsidiary of DYH
“IFRS”	International Financial Reporting Standards which include standards and interpretations promulgated by the International Accounting Standards Board (IASB)
“Independent Third Party(ies)” or “ITP”	a party or parties which is or are not connected (as defined in the Listing Rules) to our Director, substantial shareholders or chief executives of our Company, our subsidiaries or any of their respective associates
“Institutional Shareholders”	12 corporate entities that are interested in Shares of our Company and the SSOP, each being an Independent Third Party to our Group and to each other. As at the Latest Practicable Date, our Institutional Shareholders were interested in 19,572,000 Shares in aggregate, representing approximately 3.1% of our entire issued share capital. Upon the Listing, the shareholding of our Institutional Shareholders will be attributable to the shareholding in public hands. See “History, Development and Reorganisation — Our shareholding structure” in this Prospectus
“International Offering Shares”	the 100,800,000 Shares initially being offered by our Company for subscription at the Offer Price under the International Placing (subject to adjustment as described in “Structure of the Global Offering” in this Prospectus) together with (unless the context otherwise requires) any Shares issued pursuant to any exercise of the Over-Allotment Option

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“International Placing”	the conditional placing by the International Underwriters of the International Offering Shares (a) in the United States to qualified institutional buyers in reliance on Rule 144A or another exemption from the registration requirements under the U.S. Securities Act; and (b) outside the United States in offshore transactions in reliance on Regulation S, including to professional and institutional investors in Hong Kong, details of which are described in “Structure of the Global Offering” in this Prospectus on and subject to the terms and conditions stated herein and in the International Placing Agreement
“International Placing Agreement”	the conditional placing agreement related to the International Placing to be entered into by, among others, our Company and the International Underwriters on or about the Price Determination Date
“International Underwriters”	the underwriters of the International Placing, who are expected to enter into the International Placing Agreement
“Japan Legal Adviser”	Soga Law Office, our legal advisers as to Japanese law
“Japanese yen”, “¥” or “yen”	Japanese yen, the lawful currency of Japan
“JGAAP”	Japanese Generally Accepted Accounting Principles
“Joint Bookrunners”	Piper Jaffray Asia Securities Limited, Shenyin Wanguo Capital (H.K.) Limited and CITIC Securities Corporate Finance (HK) Limited
“Joint Global Coordinators”	Piper Jaffray Asia Securities Limited, Shenyin Wanguo Capital (H.K.) Limited and CITIC Securities Corporate Finance (HK) Limited
“Joint Lead Managers”	Piper Jaffray Asia Securities Limited, Shenyin Wanguo Capital (H.K.) Limited and CITIC Securities Corporate Finance (HK) Limited
“Joint Sponsors”	Shenyin Wanguo Capital (H.K.) Limited and Piper Jaffray Asia Limited
“Kanto Daido”	Kanto Daido Selling Co., Ltd.* (株式会社関東大同販売), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 22 January 1992 (registration number 0105-01-002705). Kanto Daido was acquired by P Leasing on 1 July 2008 and is an indirectly wholly-owned subsidiary of our Company through P Trading
“KRW”	Korean won, the lawful currency of South Korea
“Latest Practicable Date”	17 July 2012, being the latest practicable date prior to the printing of this Prospectus for the purpose of ascertaining certain information contained in this Prospectus

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“Leases Act”	the Act on Land and Building Leases (<i>shakuchi shakuya hou</i> 借地借家法) (Act No. 90 of 1991, as amended)
“Listing”	the listing of the Shares on the Main Board of the Stock Exchange
“Listing Committee”	the listing committee of the Stock Exchange
“Listing Date”	the date, expected to be on or about 3 August 2012, on which the Shares are listed and from which dealings therein are permitted to take place on the Stock Exchange
“Listing Rules”	the Rules Governing the Listing of Securities on the Stock Exchange (as amended from time to time)
“Main Board”	the stock exchange (excluding the option market) operated by the Stock Exchange which is independent of and operated in parallel with the Growth Enterprise Market of the Stock Exchange
“MNT”	Mongolian tugrik, the lawful currency of Mongolia
“Mongolia”	the State of Mongolia
“Mr. Horiba”	Mr. Katsuhide HORIBA (堀場勝英), an independent non-executive Director
“Mr. Kato”	Mr. Mitsutoshi KATO (加藤光利), an independent non-executive Director
“Mr. Katsuta”	Mr. Hisao KATSUTA (勝田久男), an Executive Officer
“Mr. Mori”	Mr. Haruhiko MORI (森治彦), head of the internal control committee
“Mr. Okayasu”	Mr. Shizuo OKAYASU (岡安静夫), an Executive Officer
“Mr. Sato”	Mr. Yoji SATO (佐藤洋治), an executive Director, chairman of the Board, Chief Executive Officer, and a Controlling Shareholder
“Mr. Takano”	Mr. Ichiro TAKANO (高野一郎), an independent non-executive Director
“Mr. Uno”	Mr. Yukiharu UNO (宇野幸治), an Executive Officer
“Mr. Ushijima”	Mr. Noriaki USHIJIMA (牛島憲明), a non-executive Director
“Mr. Yip”	Mr. Thomas Chun Kee YIP (葉振基), an independent non-executive Director
“Mr. Yonehata”	Mr. Hirobumi YONEHATA (米畑博文), an Executive Officer
“Mr. Yoshida”	Mr. Yukio YOSHIDA (吉田行雄), an independent non-executive Director
“Ms. Mok”	Ms. Ming Wai MOK (莫明慧), a joint company secretary

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“Offer Price”	the final Hong Kong dollar price per Offer Share (exclusive of brokerage of 1%, SFC transaction levy of 0.003% and Stock Exchange trading fee of 0.005%) at which Offer Shares are to be subscribed or purchased pursuant to the Global Offering, which will be not more than HK\$16 but not less than HK\$14, to be determined as described in “Structure of the Global Offering — Determination of the Offer Price” in this Prospectus
“Offer Shares”	the Hong Kong Public Offer Shares and the International Offering Shares including, where relevant, any additional Shares under the Over-Allotment Option
“Okuwa Japan”	Okuwa Japan Co., Ltd.* (株式会社オークワジャパン), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 3 July 1996 (registration number 1900-01-010013). Okuwa Japan was acquired by DYH on 1 June 2010 and is a wholly-owned subsidiary of our Company
“One Asia”	One Asia Foundation* (一般財団法人ワンアジア財団), a general incorporated foundation (<i>ippan zaidan houjin</i> 一般財団法人) established in Japan under the GIA/GIF Law on 21 December 2009 (registration number 0115-05-01395) and a substantial Shareholder. As at the Latest Practicable Date, One Asia was interested in 80,000,000 Shares, representing approximately 12.7% of our entire issued share capital
“Over-Allotment Option”	the option to be granted by our Company to the Joint Global Coordinators under the International Placing Agreement pursuant to which our Company may be required by the Joint Global Coordinators to allot and issue up to 16,800,000 additional Shares, representing approximately 15% of the Offer Shares initially available under the Global Offering, at the Offer Price to cover over-allocations in the International Placing
“Over-Allotment Shares”	up to 16,800,000 Shares which our Company may be required to issue at the Offer Price pursuant to the Over-Allotment Option
“P Brand Planning”	P Brand Planning Co., Ltd.* (株式会社ピー商品企画), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 9 January 2004 (registration number 0115-01-010649), which was owned by DYH before its dissolution and deregistration on 24 February 2011. P Brand Planning is a Dissolved Entity
“P Insurance”	P Insurance Co., Ltd.* (株式会社ピーインシュアランス), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 28 January 2005 (registration number 0115-01-013256). P Insurance is an indirectly wholly-owned subsidiary of DYH through P Leasing

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“P Leasing”	Pachinko Leasing Co. Ltd* (株式会社パチンコリース), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 31 October 2003 (registration number 0115-01-010574). P Leasing is a wholly-owned subsidiary of DYH
“P Trading”	Dynam P Trading Co., Ltd.* (株式会社ダイナムPトレーディング), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 1 July 2010 (registration number 0115-01-015964). P Trading is a wholly-owned subsidiary of our Company
“Patent Act”	the Patent Act of Japan (<i>tokkyohou</i> 特許法) (Act No. 121 of 1959, as amended)
“PDPO”	the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) as amended, supplemented or otherwise modified from time to time
“Personal Data Act”	the Act on the Protection of Personal Information (<i>kojin jyohou no hogo ni kansuru houritsu</i> 個人情報保護に関する法律) (Act No. 57 of 2003, as amended)
“PRC” or “China”	the People’s Republic of China excluding, for the purpose of this Prospectus, Hong Kong, Macau and Taiwan
“Pre-IPO Convertible Bonds” or “Pre-IPO CBs”	the Pre-IPO convertible bonds of an aggregate principal amount of US\$65 million issued to seven institutional investors on 22 November 2011 and fully redeemed by our Company on 1 March 2012, the particulars of which are set out in the paragraphs headed “History, Development and Reorganisation — Pre-IPO Convertible Bonds” in this Prospectus
“Price Determination Agreement”	the agreement to be entered into among our Company and the Joint Global Coordinators (for itself and on behalf of the Underwriters) at or about the Price Determination Date to fix the Offer Price
“Price Determination Date”	the date, expected to be on or about Friday, 27 July 2012 (Hong Kong time), when the Offer Price is determined, and in any event no later than Thursday, 2 August 2012
“QIBs”	qualified institutional buyers within the meaning of Rule 144A
“Regulation S”	Regulation S under the U.S. Securities Act
“Relevant Trusty Power Secondees”	50 employees of Dynam who were formerly seconded to Trusty Power and returned to Dynam pursuant to the Reorganisation
“Remaining DYH Group”	DYH and its subsidiaries immediately following the Reorganisation, which excludes our Group

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“Reorganisation”	the reorganisation of our Group in preparation for the Listing of the Shares on the Stock Exchange, details of which are set out in the section headed “History, Development and Reorganisation” in this Prospectus
“Retained Businesses”	as defined in the paragraphs headed “Relationship with Controlling Shareholders — Relationship with our Controlling Shareholders — Operations retained by our Controlling Shareholders” in this Prospectus, representing the businesses of the Remaining DYH Group which were excluded in our Reorganisation
“Rich-O”	Rich-O Co., Ltd.* (リッチオ株式会社), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability on 1 August 2006 under the Companies Act (registration number 0115-01-011944). Rich-O is owned as to 99.9% by Mr. Sato and is a Controlling Shareholder
“Rich-O Korea”	Rich-O Korea Co., Ltd.* (株式会社リッチオ코리아), a company incorporated with limited liability in South Korea on 27 February 2006 (registration number 110111-3408732). Rich-O Korea is held as to approximately 85.2% by DYH through Dynam Investment
“RMB”	Renminbi, the lawful currency of the PRC
“Rule 144A”	Rule 144A under the U.S. Securities Act
“Sato Family Members”	Mrs. Keiko SATO (佐藤恵子), Mrs. Yaeko NISHIWAKI (西脇八重子), Mr. Masahiro SATO (佐藤政洋), Mr. Shigehiro SATO (佐藤茂洋), Mr. Kohei SATO (佐藤公平), and Mr. Kiyotaka SATO (佐藤清隆) or any one of them, each being a family member of and an associate of Mr. Sato. Each of the Sato Family Members is a Controlling Shareholder
“Second Share Swap”	the share swap arrangements undertaken by the DYH Group on 1 December 2006, as a result of which Humap, P Leasing, Dynam Land, Genghis Khan, Dynam Data, Dynamic Design and P Brand Planning became wholly-owned subsidiaries of DYH. The Second Share Swap is part of the 2006 Restructuring, which is described in more detail in the paragraphs headed “History, Development and Reorganisation — Our corporate development — 2006 Restructuring” in this Prospectus
“SFC”	the Securities and Futures Commission of Hong Kong
“SFO”	the Securities and Futures Ordinance of Hong Kong (Chapter 571 of the Laws of Hong Kong) as amended, supplemented or otherwise modified from time to time
“Share Registrar”	Computershare Hong Kong Investor Services Limited
“Share(s)”	ordinary share(s) of our Company
“Shareholder(s)”	holder(s) of the Shares

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“Shinrainomori”	Shinrainomori Co., Ltd.* (株式会社信頼の森), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 3 December 2008 (registration number 0115-01-014420). Shinrainomori is a wholly-owned subsidiary of our Company
“Shinrainomori Association”	General Incorporated Association Shinrainomori* (一般社団法人信頼の森), a general incorporated association (<i>ippan shadan houjin</i> 一般社団法人) established in Japan under the GIA/GIF Law on 3 December 2008 (registration number 0115-05-001319), the entire voting rights of which are controlled by Dynam, Okuwa Japan, Daikokuten and Cabin Plaza. Shinrainomori Association is a subsidiary undertaking of our Company by virtue of Schedule 23 of the Companies Ordinance and is therefore a subsidiary of our Company under the Listing Rules
“SOP Guidance”	Guidance concerning Stock Ownership Plans* (<i>Mochikabuseido ni kansuru gaidorain</i> 持株制度に関するガイドライン), issued by the Japan Securities Dealers Association on 5 June 2008
“South Korea”	the Republic of Korea
“Specified Family Company”	a company in Japan that is deemed to be directly or indirectly controlled by one shareholder and its related persons, and as a result is subject to additional corporation tax on excess retained earnings, defined as the excess of undistributed profits in an accounting period over the largest of (i) ¥20 million (reduced proportionately where the accounting period is less than 12 months), (ii) 40% of the taxable income, or (iii) 25% of the paid-in capital less accumulated retained earnings at the end of the period (excluding the earnings for the period). The tax rate ranges from 10% to 20%, depending on the amount of excess retained earnings. We are classified as a Specified Family Company because Mr. Sato and the Sato Family Members together were interested in over 50% of (i) DYH during the Track Record Period and (ii) the Group through their holdings in the Company subsequent to the Company Split
“sq.m.”	square metre
“SSOP”	DYNAM Suppliers Stock Ownership Plan* (ダイナムグループ取引先持株会), an association (<i>minpoujou no kumiai</i> 民法上の組合) established by DYH under the Civil Code on 21 May 2008 and an Institutional Shareholder. The SSOP is a discretionary trust that grants entitlement rights Shares in our Company to the suppliers of our Group. See “History, Development and Reorganisation — Our shareholding structure” in this Prospectus
“Stabilising Manager”	Piper Jaffray Asia Securities Limited

DEFINITIONS

“Stamp Duty Ordinance”	Stamp Duty Ordinance (Chapter 117 of the Laws of Hong Kong)
“Stock Borrowing Agreement”	the stock borrowing agreement which is expected to be entered into between the Stabilising Manager and Rich-O on or around the same time as the entry into of the International Placing Agreement as described in the section headed “Structure of the Global Offering — Stock Borrowing Arrangement” in this Prospectus
“subsidiary(ies)”	has the meaning ascribed to it under Section 2 of the Companies Ordinance
“substantial Shareholder(s)”	has the meaning ascribed to it under the Listing Rules
“Tax Adviser”	Murayama CPA Office
“Three Committees”	the audit committee, remuneration committee and nomination committee established under our Board of Directors
“Track Record Period”	the period comprising the years of our Company ended 31 March 2010, 2011 and 2012
“Trusty Power”	TRUSTY POWER Co., Ltd.* (株式会社 TRUSTY POWER), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 1 February 2007 (registration number 0115-01-012502). Trusty Power is a wholly-owned subsidiary of DYH
“Underwriters”	the Hong Kong Underwriters and the International Underwriters
“Underwriting Agreements”	the Hong Kong Underwriting Agreement and the International Placing Agreement
“United States” or “U.S.”	the United States of America, including its territories and possessions and all areas subject to its jurisdiction
“unregistered owner(s)”	a person who has, prior to a Share certificate having been lost or destroyed, acquired valid title over the relevant Shares without registering such acquisition in our share register before such loss or destruction. See “Material Shareholders’ Matters under Japanese Law — Lost/destroyed Share certificates — General procedures for a lost/destroyed registration — Procedures applicable to unregistered owner”
“US\$”	United States dollars, the lawful currency of the United States
“U.S. Securities Act”	the United States Securities Act of 1933, as amended, and the rules and regulations promulgated thereunder

DEFINITIONS

“White Form eIPO”	the application for Hong Kong Public Offer Shares to be issued in the applicant’s own name by submitting applications online through the designated website of White Form eIPO at www.eipo.com.hk
“White Form eIPO Service Provider”	Computershare Hong Kong Investor Services Limited
“X-Golf”	X-GOLF JAPAN Co., Ltd.* (株式会社 X-GOLF JAPAN), a stock company (<i>kabushiki-gaisha</i> 株式会社) incorporated in Japan with limited liability under the Companies Act on 1 June 2011 (registration number 0115-01-016810). X-Golf is a wholly-owned subsidiary of DYH
“Yano Research”	Yano Research Institute Limited, a private marketing research and consulting firm
“2006 Company Split”	the company split arrangements undertaken by DYH on 1 August 2006, as a result of which Rich-O was incorporated. The 2006 Company Split is part of the 2006 Restructuring, which is described in more detail in the paragraphs headed “History, Development and Reorganisation — Our corporate development — 2006 Restructuring” in this Prospectus
“2006 Restructuring”	the restructuring arrangements undertaken by DYH in 2006 comprising the 2006 Company Split, the First Share Swap and the Second Share Swap, which are described in more detail in the paragraphs headed “History, Development and Reorganisation — Our corporate development — 2006 Restructuring” in this Prospectus
“%”	per cent

* *Translated English names of Japanese natural persons, legal persons, government authorities, institutions or other entities for which no official English translation exist are unofficial translations for identification purpose only.*