

(3) Summary of statements of Cash Flows

(Unit: Millions of yen)

	Previous 9 months from April 1, 2008 to December 31, 2008	Current 9 months from April 1, 2009 to December 31, 2009
Cash flows from operating activities		
Net income before income taxes	721	491
Depreciation and amortization	3,016	2,447
Impairment loss	1,146	166
Amortization of goodwill	364	183
Decrease in allowance for doubtful accounts	(255)	(152)
Interest and dividend income	(693)	(273)
Interest expense	61	124
Exchange loss, net	934	113
Investment loss on equity method	4	-
Loss on sales and/or disposal of fixed assets	30	74
Loss on settlement of litigation	131	-
Loss on restructuring	-	4,092
Decrease in accounts receivable, trade	6,801	23,310
Decrease (increase) in inventories	(2,224)	299
Increase in work-in-progress for game software	(6,376)	(5,288)
Decrease in accounts payable, trade	(2,520)	(5,840)
Decrease in other current liabilities	(825)	(1,563)
Other	(1,529)	(943)
Sub total	<u>(1,211)</u>	<u>17,241</u>
Interest and dividends received	718	273
Interest paid	(64)	(124)
Payment for settlement of litigation	(131)	-
Income taxes paid	(950)	(2,546)
Net cash provided by operating activities	<u>(1,640)</u>	<u>14,845</u>
Cash flows from investing activities		
Payment for acquisitions of tangible fixed assets	(2,006)	(1,213)
Proceeds from sales of tangible fixed assets	33	0
Payment for acquisitions of intangible fixed assets	(842)	(250)
Proceeds from sales of investments in securities	4	-
Purchase of investment of subsidiaries	(18)	-
Other	325	351
Net cash used in investing activities	<u>(2,503)</u>	<u>(1,111)</u>
Cash flows from financing activities		
Repayments of short-term borrowings	(6)	(5,055)
Proceeds from long-term borrowings	1,400	-
Repayments of long-term borrowings	(1,867)	(463)
Payment for repurchase of treasury stock	(142)	(2,704)
Proceeds from sales of treasury stock	1	0
Dividend paid	(2,149)	(1,832)
Other	(215)	(367)
Net cash used in financing activities	<u>(2,979)</u>	<u>(10,423)</u>
Effect of exchange rate changes on cash and cash equivalents	(2,158)	(643)
Net increase in cash and cash equivalents	(9,282)	2,666
Cash and cash equivalents at beginning of year	32,763	28,611
Increase due to change in scope of consolidated subsidiaries	302	-
Cash and cash equivalents at end of year	<u>23,783</u>	<u>31,278</u>