

3. Summary of consolidated financial statements

(1) Consolidated balance sheets

(Unit: Millions of yen)

	Current 2nd quarter (as of September 30, 2010)	Previous fiscal year (as of March 31, 2010)
Assets		
Current assets		
Cash on hand and in banks	33,454	29,865
Notes and accounts receivable, trade	9,601	6,288
Merchandise and finished goods	1,345	849
Work-in-progress	469	183
Raw materials and supplies	1,165	1,698
Work-in-progress for game software	12,055	14,333
Other	7,415	8,132
Allowance for doubtful accounts	(45)	(48)
Total current assets	65,462	61,303
Fixed assets		
Tangible fixed assets, net of accumulated depreciation	14,128	14,049
Intangible fixed assets		
Goodwill	89	179
Other	3,345	3,048
Total intangible fixed assets	3,435	3,227
Investments and other assets		
Other	8,403	9,060
Allowance for doubtful accounts	(1,020)	(1,019)
Total investments and other assets	7,382	8,040
Total fixed assets	24,946	25,318
Total assets	90,408	86,621

(Unit: Millions of yen)

	Current 2nd quarter (as of September 30, 2010)	Previous fiscal year (as of March 31, 2010)
Liabilities		
Current liabilities		
Notes and accounts payable, trade	4,611	3,477
Short-term borrowings	13,211	13,211
Accrued income taxes	820	663
Accrued bonuses	429	1,318
Allowance for sales returns	80	90
Other	7,837	6,451
Total current liabilities	<u>26,991</u>	<u>25,211</u>
Long-term liabilities		
Long-term borrowings	7,000	4,355
Accrued retirement benefits for employees	1,475	1,388
Other	2,044	1,708
Total long-term liabilities	<u>10,520</u>	<u>7,453</u>
Total liabilities	<u>37,511</u>	<u>32,665</u>
Net assets		
Shareholders' equity		
Common stock	33,239	33,239
Capital surplus	21,328	21,328
Retained earnings	17,864	17,262
Treasury stock	(13,141)	(13,141)
Total shareholders' equity	<u>59,290</u>	<u>58,689</u>
Valuation and translation adjustments		
Net unrealized gain on securities, net of tax	(88)	19
Cumulative translation adjustments	(6,305)	(4,752)
Total valuation and translation adjustments	<u>(6,393)</u>	<u>(4,732)</u>
Total net assets	<u>52,897</u>	<u>53,956</u>
Total liabilities and net assets	<u>90,408</u>	<u>86,621</u>