

(5) Going concern assumptions: Not applicable

(6) Segment Information

1. Outline of business reportable segment

(1) Classification of business reportable segment

The business segments Capcom reports are the business units for which Capcom is able to obtain individual financial information separately in order for the board of directors to conduct periodic investigation to determine distribution of operational resources and evaluate their business performance.

Capcom has several operational headquarters, which plan comprehensive business strategies in domestic and overseas markets for their products and services, and develops its business activities.

Therefore Capcom's reportable segments are based on the products and services its operational headquarters deal in and are composed of the following 3 units; "Digital Contents", "Arcade Operations" and "Amusement Equipments".

(2) Product and service line

"Digital Contents" develops and distributes video and mobile games for consumers.

"Arcade Operations" operates amusement facilities which install amusement equipments.

"Amusement Equipments" manufactures arcade game machines and pachinko gambling machines etc. to be distributed to arcade operators and pachinko parlors.

(3) Information on change in reportable segment

Effective from the fiscal year ended 31 March, 2013, Capcom has integrated "Mobile Contents" business into "Consumer Online Games" business. This is because Capcom needs to arrange an efficient development and management system to respond to rapidly changing business environments in recent years and wants to pursue its multi-platform strategy. With this change, the name "Consumer Online Games" has changed into "Digital Contents".

The segment information for the same period of the previous fiscal year has been prepared based on the latest segmentation as shown on the next page.

2. Method of calculating sales and income (loss), identifiable assets and liabilities, and other items by reportable segment

The accounting procedure for the reportable segment is based on "Significant accounting policies"(disclosed in Japanese only). Income by reportable segment is calculated based on operating income on the consolidated statements of income.

3. Information on net sales and operating income (loss), identifiable assets and liabilities, and other items by reportable segment

Previous fiscal year (from April 1, 2011 to March 31, 2012)

(Unit: Millions of yen)

	Reportable segment				Other (Note 1)	Total	Adjustment (Note 2)	Consolidated total (Note 3)
	Digital Contents	Arcade Operations	Amusement Equipments	Total				
Net sales								
(1) Customers	59,810	11,729	7,663	79,202	2,862	82,065	—	82,065
(2) Inter-segment	—	—	—	—	—	—	—	—
Total	59,810	11,729	7,663	79,202	2,862	82,065	—	82,065
Operating income (loss)	12,888	1,787	890	15,566	877	16,444	(4,125)	12,318
Identifiable assets	51,543	8,006	8,294	67,844	2,931	70,776	27,471	98,247
Other items								
Depreciation and amortization	747	1,380	114	2,242	276	2,518	605	3,123
Increase in tangible and intangible fixed assets	2,331	936	232	3,500	509	4,009	143	4,153

(Note) 1. "Other" incorporates operations not included in business segments reported, including Character Contents business etc.

2. Adjustments are as follows.

(1) Adjustments of operating income (loss) of -4,125 million yen include unallocated corporate operating expenses of -4,125 million yen.

The corporate operating expenses, which do not belong to any reportable segments mainly consist of administrative expenses.

(2) Adjustments of identifiable assets of 27,471 million yen include unallocated corporate identifiable assets of 27,471 million yen.

(3) Adjustments of increase in tangible and intangible fixed assets of 143 million yen are capital investment by headquarters.

3. Operating income (loss) for segment is adjusted on operating income on the consolidated statements of income.

Current fiscal year (from April 1, 2012 to March 31, 2013)

(Unit: Millions of yen)

	Reportable segment				Other (Note 1)	Total	Adjustment (Note 2)	Consolidated total (Note 3)
	Digital Contents	Arcade Operations	Amusement Equipments	Total				
Net sales								
(1) Customers	63,636	10,944	16,783	91,363	2,711	94,075	—	94,075
(2) Inter-segment	—	—	—	—	—	—	—	—
Total	63,636	10,944	16,783	91,363	2,711	94,075	—	94,075
Operating income (loss)	7,062	1,709	4,892	13,664	740	14,405	(4,253)	10,151
Identifiable assets	44,950	7,046	13,054	65,051	4,236	69,288	35,076	104,365
Other items								
Depreciation and amortization	1,067	1,186	235	2,489	253	2,743	663	3,406
Increase in tangible and intangible fixed assets	6,091	698	278	7,068	1,458	8,526	197	8,724

(Note) 1. "Other" incorporates operations not included in business segments reported, including Character Contents business etc.

2. Adjustments are as follows.

(1) Adjustments of operating income (loss) of -4,253 million yen include unallocated corporate operating expenses of -4,253 million yen.

The corporate operating expenses, which do not belong to any reportable segments mainly consist of administrative expenses.

(2) Adjustments of identifiable assets of 35,076 million yen include unallocated corporate identifiable assets of 35,076 million yen.

(3) Adjustments of increase in tangible and intangible fixed assets of 197 million yen are capital investment by headquarters.

3. Operating income (loss) for segment is adjusted on operating income on the consolidated statements of income.

(Related information)

Previous fiscal year (from April 1, 2011 to March 31, 2012)

1. Information by product and service line

Capcom's reportable segments are based on the products and services its operational headquarters deal in, and the details are as shown on "Sales (1) Customers" of "3. Information on net sales and operating income (loss), identifiable assets, and other items by reportable segment".

2. Information by country or region

(1) Net sales

(Unit: Millions of yen)

Japan	North America	Europe	Other regions	Total
56,311	17,334	5,623	2,796	82,065

(Note) 1. The sales amounts are classified by country or region where customers are located.

2. Countries or regions that are not in Japan

(1) North America..... United States of America

(2) Europe..... European countries

(3) Other regions..... Asia and others

(2) Tangible fixed assets

The information is omitted as the balance of tangible fixed assets for Japan exceeded 90% or more of the total balance of tangible fixed assets for the consolidated balance sheet.

3. Information by major customer

The information is omitted as Capcom did not have any major customers the sales amount of which accounted for 10% or more of the total sales amount of the consolidated statement of income.

Current fiscal year (from April 1, 2012 to March 31, 2013)

1. Information by product and service line

Capcom's reportable segments are based on the products and services its operational headquarters deal in, and the details are as shown on "Sales (1) Customers" of "3. Information on net sales and operating income (loss), identifiable assets, and other items by reportable segment".

2. Information by country or region

(1) Net sales

(Unit: Millions of yen)

Japan	North America	Europe	Other regions	Total
63,531	19,012	8,312	3,218	94,075

(Note) 1. The sales amounts are classified by country or region where customers are located.

2. Countries or regions that are not in Japan

(1) North America..... United States of America

(2) Europe..... European countries

(3) Other regions..... Asia and others

(2) Tangible fixed assets

The information is omitted as the balance of tangible fixed assets for Japan exceeded 90% or more of the total balance of tangible fixed assets for the consolidated balance sheet.

3. Information by major customer

(Unit: Millions of yen)

Customer	Amount of net sales	Business segment
Fields Corporation	12,513	Amusement Equipments

[Impairment loss by reportable segment]

Previous fiscal year (from April 1, 2011 to March 31, 2012)

(Unit: Millions of yen)

	Reportable segment		Other	Corporate or elimination	Total
	Arcade Operations	Sub-total			
Impairment loss	80	80	—	—	80

Current fiscal year (from April 1, 2012 to March 31, 2013)

(Unit: Millions of yen)

	Reportable segment		Other	Corporate or elimination	Total
	Arcade Operations	Sub-total			
Impairment loss	58	58	—	—	58

[Amortization and balance of goodwill by reportable segment]

Previous fiscal year (from April 1, 2011 to March 31, 2012)

(Unit: Millions of yen)

	Reportable segment		Other	Corporate or elimination	Total
	Digital Contents	Sub-total			
Amortization	112	112	—	—	112
Balance	291	291	—	—	291

Current fiscal year (from April 1, 2012 to March 31, 2013)

(Unit: Millions of yen)

	Reportable segment			Other	Corporate or elimination	Total
	Digital Contents	Arcade Equipments	Sub-total			
Amortization	118	14	132	—	—	132
Balance	200	—	200	—	—	200

[Negative goodwill by reportable segment]

Previous fiscal year (from April 1, 2011 to March 31, 2012)

Not applicable

Current fiscal year (from April 1, 2012 to March 31, 2013)

Not applicable