(4) Going concern assumptions: Not applicable

(5) Segment Information

1. Outline of business segment reported

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

The Company 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 the Company's business segments reported are based on the products and services its operational headquarters deal in and are composed of the following 4 units; "Consumer online games", "Mobile contents", "Arcade operations" and "Amusement equipments"

2. Information on sales and income (loss) by business segment reported Current 9 months (from April 1, 2010 to December 31, 2010)

(Unit: Millions of yen)

		Business segment reported								
		Consumer online games	Mobile contents	Arcade operations	Amusement equipments	Total	Other (Note 1)	Total	Adjustment (Note 2)	Consolidated total (Note 3)
Sales										
(1)	Customers	54,057	2,383	8,727	2,849	68,016	2,756	70,773	-	70,773
(2)	Inter-segment	-	-	-	-	-	-	-	-	-
	Total	54,057	2,383	8,727	2,849	68,016	2,756	70,773	-	70,773
Operating income		12,941	472	938	444	14,796	906	15,702	(2,933)	12,769

 $⁽Note)\ 1.\ "Other"\ incorporates\ operations\ not\ included\ in\ business\ segments\ reported,\ including\ character\ contents\ business\ etc.$

(Additional information)

Effective from the 1st quarter ended June 30, 2010, the Company adopted the "Revised accounting standard for disclosures about segments of an enterprise and related information" (ASBJ statement No. 17 of March 27, 2009) and "Guidance on accounting standard for disclosures about segments of an enterprise and related information" (ASBJ Guidance No. 20 of March 21, 2009).

(6) Material changes in shareholders' equity Not applicable

[&]quot;Consumer online games" develops video games for consumers.

[&]quot;Mobile contents" develops mobile games to be distributed to mobile phone users.

[&]quot;Arcade operations" operates amusement stores which install amusement equipments.

[&]quot;Amusement equipments" manufactures arcade game machines etc. to be distributed to arcade operators.

^{2.} Adjustments of segments (-2,933 million yen include unallocated corporate operating expenses (-2,933 million yen).

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

4 (Reference) Segment Information

(1) (Reference) Business segments

Previous 9 months (from April 1, 2009 to December 31, 2009)

(Unit: Millions of yen)

Elimination Consolidated

	Home video games	Arcade operations	Arcade games sales	Contents expansion	Other businesses	Total	Elimination and corporate	Consolidated total
Net sales and operating income or loss								
Net sales (1) Customers (2) Inter-segment	33,426 -	8,935 -	2,012	3,385 -	2,227	49,987 -	- (-)	49,987 -
Total	33,426	8,935	2,012	3,385	2,227	49,987	(-)	49,987
Operating income or loss	6,994	448	(63)	(299)	897	7,977	(3,160)	4,817

(2) (Reference) Geographic areas

Previous 9 months (from April 1, 2009 to December 31, 2009)

(Unit: Millions of yen)

(One: Willions of ye							minorio or juit)
	Japan	North America	Europe	Other regions	Total	Elimination and corporate	Consolidated total
Net sales and operating income or loss							
Net sales							
(1) Customers	36,574	7,472	5,315	625	49,987	-	49,987
(2) Inter-segment	4,183	832	70	36	5,122	(5,122)	-
Total	40,758	8,304	5,386	661	55,110	(5,122)	49,987
Operating income or loss	9,095	(1,191)	(67)	112	7,949	(3,131)	4,817

Current 9 months (from April 1, 2010 to December 31, 2010)

(Unit: Millions of yen)

	Japan	North America	Europe	Other regions	Total	Elimination and corporate	Consolidated total
Net sales and operating income or loss							
Net sales							
(1) Customers	50,990	11,647	6,960	1,174	70,773	-	70,773
(2) Inter-segment	5,972	4,448	130	32	10,583	(10,583)	-
Total	56,963	16,096	7,090	1,206	81,357	(10,583)	70,773
Operating income	14,427	1,212	373	304	16,317	(3,547)	12,769

(3) (Reference) Overseas sales

Previous 9 months (from April 1, 2009 to December 31, 2009)

(Unit: Millions of yen)

	(Cility Ivillions of July						
	North America	Europe	Other regions	Total			
Overseas sales	7,740	4,728	1,610	14,078			
Consolidated net sales				49,987			
Percentage of overseas sales included in consolidated net sales (%)	15.5	9.5	3.2	28.2			

Current 9 months (from April 1, 2010 to December 31, 2010)

(Unit: Millions of yen)

	(ent. vintons of yen)						
	North America	Europe	Other regions	Total			
Overseas sales	12,965	6,339	2,100	21,405			
Consolidated net sales				70,773			
Percentage of overseas sales included in consolidated net sales (%)	18.3	9.0	3.0	30.2			