3. Consolidated financial statements

(1) Consolidated balance sheets

		(Unit: Millions of yen)	
	Previous fiscal year (As of March 31, 2012)	Current 3rd quarter (As of December 31, 2012)	
Assets			
Current assets			
Cash on hand and in banks	24,752	28,405	
Notes and accounts receivable, trade	17,285	14,561	
Merchandise and finished goods	1,793	3,313	
Work-in-progress	443	627	
Raw materials and supplies	1,417	1,868	
Work-in-progress for game software	22,373	25,943	
Other	7,030	7,727	
Allowance for doubtful accounts	(58)	(51)	
Total current assets	75,038	82,396	
Fixed assets			
Tangible fixed assets, net of accumulated depreciation	12,844	13,341	
Intangible fixed assets			
Goodwill	291	214	
Other	3,619	6,993	
Total intangible fixed assets	3,911	7,208	
Investments and other assets			
Other	6,728	6,408	
Allowance for doubtful accounts	(275)	(75)	
Total investments and other assets	6,452	6,332	
Total fixed assets	23,208	26,882	
Total assets	98,247	109,278	
Total investments and other assets Total fixed assets	6,452 23,208		

Liabilities Previous fiscal year (As of March 31, 2012) Current 3rd quarter (As of December 31, 2012) Current liabilities 7,257 9,601 Notes and accounts payable, trade 7,259 11,595 Short-term borrowings 7,259 11,595 Accrued income taxes 2,977 1,815 Accrued bonuses 1,111 905 Allowance for sales returns 118 142 Other 9,604 10,779 Total current liabilities 29,327 34,838 Long-term liabilities 29,327 34,838 Long-term borrowings 6,145 6,002 Accrued retirement benefits for employees 1,509 1,600 Other 1,912 2,001 Total long-term liabilities 9,567 9,660 Total long-term liabilities 38,895 44,498 Net assets 33,239 33,239 Shareholders' equity 33,239 33,239 Common stock 33,239 33,239 Retained earnings 21,328 1,504			(Unit: Millions of yen)
Current liabilities 7,257 9,601 Short-term borrowings 7,259 11,595 Accrued income taxes 2,977 1,815 Accrued bonuses 2,111 905 Allowance for sales returns 118 142 Other 9,604 10,779 Total current liabilities 29,327 34,838 Long-term borrowings 6,145 6,002 Accrued retirement benefits for employees 1,509 1,656 Other 1,912 2,001 Total long-term liabilities 9,567 9,660 Total liabilities 38,895 44,498 Net assets Snareholders' equity Snareholders' equity Snareholders' equity Common stock 33,239 33,239 33,239 Capital surplus 21,328 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) <th></th> <th>-</th> <th>_</th>		-	_
Notes and accounts payable, trade 7,257 9,601 Short-term borrowings 7,259 11,595 Accrued income taxes 2,977 1,815 Accrued bonuses 2,111 905 Allowance for sales returns 118 142 Other 9,604 10,779 Total current liabilities 29,327 34,838 Long-term borrowings 6,145 6,002 Accrued retirement benefits for employees 1,509 1,656 Other 1,912 2,001 Total long-term liabilities 9,567 9,660 Total long-term liabilities 38,895 44,498 Net assests Shareholders' equity 33,239 33,239 Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46	Liabilities		
Short-term borrowings 7,259 11,595 Accrued income taxes 2,977 1,815 Accrued bonuses 2,111 905 Allowance for sales returns 118 142 Other 9,604 10,779 Total current liabilities 29,327 34,838 Long-term liabilities 8 6,145 6,002 Accrued retirement benefits for employees 1,509 1,656 6,002 Accrued retirement biabilities 9,567 9,660 9,660 Total long-term liabilities 9,567 9,660 9,660 Total sourplus 33,239 33,239 44,498 Net assets Shareholders' equity 33,239 33,239 21,328 21,328 Retained earnings 27,328 31,670 15,847 70 al shareholders' equity 66,049 70,390 Accumulated other comprehensive income Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total net assets 59,352 <td>Current liabilities</td> <td></td> <td></td>	Current liabilities		
Accrued income taxes 2,977 1,815 Accrued bonuses 2,111 905 Allowance for sales returns 118 142 Other 9,604 10,779 Total current liabilities 29,327 34,838 Long-term liabilities 8,145 6,002 Accrued retirement benefits for employees 1,509 1,656 Other 1,912 2,001 Total long-term liabilities 9,567 9,660 Total liabilities 38,895 44,498 Net assets Shareholders' equity 21,328 21,328 Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total net assets 59,352 64,779	Notes and accounts payable, trade	7,257	9,601
Accrued bonuses 2,111 905 Allowance for sales returns 118 142 Other 9,604 10,779 Total current liabilities 29,327 34,838 Long-term borrowings 6,145 6,002 Accrued retirement benefits for employees 1,509 1,656 Other 1,912 2,001 Total long-term liabilities 9,567 9,660 Total liabilities 38,895 44,498 Net assets Shareholders' equity 33,239 33,239 Common stock 33,239 33,239 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total net assets 59,352 64,779	Short-term borrowings	7,259	11,595
Allowance for sales returns 118 142 Other 9,604 10,779 Total current liabilities 29,327 34,838 Long-term liabilities 8 6,002 Accrued retirement benefits for employees 1,509 1,656 Other 1,912 2,001 Total long-term liabilities 9,567 9,660 Total liabilities 38,895 44,498 Net assets Shareholders' equity 33,239 33,239 Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total net assets 59,352 64,779	Accrued income taxes	2,977	1,815
Other 9,604 10,779 Total current liabilities 29,327 34,838 Long-term liabilities 8 6,145 6,002 Accrued retirement benefits for employees 1,509 1,656 1,912 2,001 Other 1,912 2,001 9,660 9,567 9,660 Total long-term liabilities 9,567 9,660 9,660 9,567 9,660 Total liabilities 38,895 44,498 44,498 8 8 8 8 9,567 9,660 9,600 9,600 9,600 9,567 9,660 9,600 9,600 9,567 9,600 9,600 9,567 9,600 9,600 9,567 9,600 9,600 9,600 9,560 9,600 9,600 9,567 9,600 9,600 9,600 9,500 9,600 9,500 9,600 9,600 9,600 9,500 9,600 9,500 9,600 9,600 9,500 9,600 9,600 9,600 9,200 9,200 9,200	Accrued bonuses	2,111	905
Total current liabilities 29,327 34,838 Long-term liabilities 6,045 6,002 Accrued retirement benefits for employees 1,509 1,656 Other 1,912 2,001 Total long-term liabilities 9,567 9,660 Total liabilities 38,895 44,498 Net assets Shareholders' equity 2 Common stock 33,239 33,239 Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Allowance for sales returns	118	142
Long-term liabilities Concept (Contept (Content (Cont	Other	9,604	10,779
Long-term borrowings 6,145 6,002 Accrued retirement benefits for employees 1,509 1,656 Other 1,912 2,001 Total long-term liabilities 9,567 9,660 Total liabilities 38,895 44,498 Net assets Shareholders' equity Common stock 33,239 33,239 Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Total current liabilities	29,327	34,838
Accrued retirement benefits for employees 1,509 1,656 Other 1,912 2,001 Total long-term liabilities 9,567 9,660 Total liabilities 38,895 44,498 Net assets Shareholders' equity Common stock 33,239 33,239 Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Long-term liabilities		
Other 1,912 2,001 Total long-term liabilities 9,567 9,660 Total liabilities 38,895 44,498 Net assets Shareholders' equity Common stock 33,239 33,239 Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Long-term borrowings	6,145	6,002
Total long-term liabilities 9,567 9,660 Total liabilities 38,895 44,498 Net assets Shareholders' equity Common stock 33,239 33,239 Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Accrued retirement benefits for employees	1,509	1,656
Total liabilities 38,895 44,498 Net assets Shareholders' equity Common stock 33,239 33,239 Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Other	1,912	2,001
Net assets Shareholders' equity Common stock 33,239 33,239 Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Total long-term liabilities	9,567	9,660
Shareholders' equity 33,239 33,239 Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Total liabilities	38,895	44,498
Common stock 33,239 33,239 Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Net assets		
Capital surplus 21,328 21,328 Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Shareholders' equity		
Retained earnings 27,328 31,670 Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Common stock	33,239	33,239
Treasury stock (15,846) (15,847) Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income 8 (46) (5) Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Capital surplus	21,328	21,328
Total shareholders' equity 66,049 70,390 Accumulated other comprehensive income Net unrealized gain or loss on securities, net of tax (46) (5) Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets 59,352 64,779	Retained earnings	27,328	31,670
Accumulated other comprehensive income Net unrealized gain or loss on securities, net of tax Cumulative translation adjustments (6,650) (5,604) Total accumulated other comprehensive income (6,697) (5,610) Total net assets	Treasury stock	(15,846)	(15,847)
Net unrealized gain or loss on securities, net of tax(46)(5)Cumulative translation adjustments(6,650)(5,604)Total accumulated other comprehensive income(6,697)(5,610)Total net assets59,35264,779	Total shareholders' equity	66,049	70,390
Cumulative translation adjustments(6,650)(5,604)Total accumulated other comprehensive income(6,697)(5,610)Total net assets59,35264,779	Accumulated other comprehensive income		
Total accumulated other comprehensive income(6,697)(5,610)Total net assets59,35264,779	Net unrealized gain or loss on securities, net of tax	(46)	(5)
Total net assets 59,352 64,779	Cumulative translation adjustments	(6,650)	(5,604)
	Total accumulated other comprehensive income	(6,697)	(5,610)
Total liabilities and net assets 98,247 109,278	Total net assets	59,352	64,779
	Total liabilities and net assets	98,247	109,278