

(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.

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 basically the same with that for the consolidated financial statements.

Income by reportable segment is calculated based on operating income on the consolidated statements of income.

As described in "Changes in accounting policies", effective from the current fiscal year, Capcom has changed the calculation method of its projected benefit obligations and service costs, which has an impact on each reportable segment as well.

The impact of this change on each reportable segment income or loss is insignificant.

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, 2013 to March 31, 2014)

(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	65,824	10,620	23,160	99,605	2,594	102,200	—	102,200
(2) Inter-segment	—	—	—	—	—	—	—	—
Total	65,824	10,620	23,160	99,605	2,594	102,200	—	102,200
Operating income (loss)	4,489	1,617	7,131	13,238	1,001	14,240	(3,940)	10,299
Identifiable assets	35,708	6,657	20,083	62,449	4,331	66,780	29,830	96,611
Other items								
Depreciation and amortization	2,529	998	385	3,913	249	4,162	475	4,638
Increase in tangible and intangible fixed assets	6,227	881	327	7,436	127	7,563	500	8,064

(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 -3,940 million yen include unallocated corporate operating expenses of -3,940 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 29,830 million yen include unallocated corporate identifiable assets of 29,830 million yen.
- (3) Adjustments of increase in tangible and intangible fixed assets of 500 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, 2014 to March 31, 2015)

(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	45,351	9,241	7,540	62,133	2,144	64,277	—	64,277
(2) Inter-segment	—	—	—	—	—	—	—	—
Total	45,351	9,241	7,540	62,133	2,144	64,277	—	64,277
Operating income (loss)	10,208	940	2,736	13,884	661	14,545	(3,963)	10,582
Identifiable assets	50,053	6,315	8,760	65,128	6,534	71,662	29,110	100,773
Other items								
Depreciation and amortization	1,772	1,006	169	2,949	250	3,199	335	3,535
Increase in tangible and intangible fixed assets	5,103	504	526	6,134	2,368	8,502	1,674	10,177

(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 -3,963 million yen include unallocated corporate operating expenses of -3,963 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 29,110 million yen include unallocated corporate identifiable assets of 29,110 million yen.

(3) Adjustments of increase in tangible and intangible fixed assets of 1,674 million yen are capital investment by headquarters.

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

(Per share information)

Previous fiscal year (From April 1, 2013 to March 31, 2014)		Current fiscal year (From April 1, 2014 to March 31, 2015)	
Net assets per share	1,135.91 yen	Net assets per share	1,268.56 yen
Net income per share	61.11 yen	Net income per share	117.67 yen

- (Note) 1. The diluted net income per share for the current fiscal year is omitted as the Companies have no residual securities.
 2. As described in "Change in accounting policies", Capcom has adopted the new accounting standard and its guidance and followed the transition measures prescribed in article 37 of the standard.
 As a result, net assets per share has increased by 4.86 yen and the impact on the net income per share is expected to be insignificant.
 3. The basis for computation of net assets per share is as follows:

	Previous fiscal year (As of March 31, 2014)	Current fiscal year (As of March 31, 2015)
	(Unit: Millions of yen)	(Unit: Millions of yen)
Total amount of net assets	63,875	71,331
Amounts to be deducted from total amount of net assets	—	—
Ending balance of net assets attributable to common stock	63,875	71,331
Number of shares of common stocks used for computation of net assets per share (thousand shares)	56,233	56,229

4. The basis for computation of net income per share is as follows:

	Previous fiscal year (From April 1, 2013 To March 31, 2014)	Current fiscal year (From April 1, 2014 To March 31, 2015)
	(Unit: Millions of yen)	(Unit: Millions of yen)
Net income	3,444	6,616
Amount not allocated to common stock	—	—
Net income allocated to common stock	3,444	6,616
Average number of shares of common stock outstanding during the fiscal year (thousand shares)	56,377	56,231

(Significant subsequent events)

Not applicable

5. Others

(1) Change in directors

① Retiring directors

Director Kazuhiko Abe

Director Yoshifumi Yamashita

Director Katsuhiko Ichii

② Date of change in director

At the close of the 36th Ordinary General Meeting of Shareholders, scheduled for June 12, 2015 due to the expiration of the official term.