

### 3. Consolidated financial statements

#### (1) Consolidated balance sheets

(Unit: Millions of yen)

	Previous fiscal year (as of March 31, 2015)	Current 3rd quarter (As of December 31, 2015)
<b>Assets</b>		
<b>Current assets</b>		
Cash on hand and in banks	32,204	28,157
Notes and accounts receivable, trade	8,005	13,384
Merchandise and finished goods	1,225	1,521
Work-in-progress	1,672	1,910
Raw materials and supplies	1,020	2,059
Work-in-progress for game software	16,833	23,734
Other	4,755	5,058
Allowance for doubtful accounts	(56)	(23)
<b>Total current assets</b>	<b>65,659</b>	<b>75,803</b>
<b>Fixed assets</b>		
Tangible fixed assets, net of accumulated depreciation	17,328	18,332
<b>Intangible fixed assets</b>		
Online contents in progress	7,895	5,214
Other	2,772	5,429
<b>Total intangible fixed assets</b>	<b>10,668</b>	<b>10,644</b>
<b>Investments and other assets</b>		
Other	7,196	6,727
Allowance for doubtful accounts	(78)	(78)
<b>Total investments and other assets</b>	<b>7,117</b>	<b>6,649</b>
<b>Total fixed assets</b>	<b>35,113</b>	<b>35,626</b>
<b>Total assets</b>	<b>100,773</b>	<b>111,429</b>

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2015)	Current 3rd quarter (As of December 31, 2015)
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable, trade	3,089	2,325
Electronically recorded monetary obligations	988	2,475
Short-term borrowings	3,452	5,234
Accrued income taxes	823	2,711
Accrued bonuses	1,832	988
Other	7,058	7,822
Total current liabilities	17,246	21,556
Long-term liabilities		
Long-term borrowings	7,540	9,606
Liabilities for retirement benefits for employees	2,101	2,279
Other	2,554	1,888
Total long-term liabilities	12,195	13,774
Total liabilities	29,442	35,330
<b>Net assets</b>		
Shareholders' equity		
Common stock	33,239	33,239
Capital surplus	21,328	21,328
Retained earnings	33,801	38,558
Treasury stock	(18,140)	(18,145)
Total shareholders' equity	70,228	74,981
Accumulated other comprehensive income		
Net unrealized gain on securities, net of tax	170	171
Cumulative translation adjustments	1,215	1,209
Accumulated adjustments for retirement benefits	(283)	(263)
Total accumulated other comprehensive income	1,102	1,117
Total net assets	71,331	76,098
Total liabilities and net assets	100,773	111,429