

(3) Summary of statements of cash flows

(Unit: Millions of yen)

	Previous 6 months from April 1, 2009 to September 30, 2009	Current 6 months from April 1, 2010 to September 30, 2010
Cash flows from operating activities		
Net income before income taxes	5,470	2,404
Depreciation and amortization	1,595	1,481
Amortization of goodwill	137	89
Increase (decrease) in allowance for doubtful accounts	(144)	1
Interest and dividend income	(160)	(108)
Interest expense	88	78
Exchange loss (gain), net	265	1,101
Loss on sales and/or disposal of fixed assets	23	14
Loss on revaluation of investments in securities	—	257
Loss on adjustment for changes of accounting standard for asset retirement obligations	—	204
Increase (decrease) in accounts receivable, trade	24,379	(3,551)
Increase (decrease) in inventories	1,018	(304)
Decrease (increase) in work-in-progress for game software	(2,891)	2,076
Increase (decrease) in accounts payable, trade	(6,903)	1,266
Increase (decrease) in other current liabilities	(1,175)	1,577
Other	(146)	(426)
Sub total	<u>21,557</u>	<u>6,162</u>
Interest and dividends received	161	106
Interest paid	(94)	(79)
Payment of legal settlement	—	(161)
Income taxes paid	(1,678)	(606)
Net cash provided by operating activities	<u>19,946</u>	<u>5,420</u>
Cash flows from investing activities		
Payment for acquisitions of tangible fixed assets	(775)	(751)
Payment for acquisitions of intangible fixed assets	(204)	(215)
Other	112	360
Net cash used in investing activities	<u>(867)</u>	<u>(605)</u>
Cash flows from financing activities		
Repayments of short-term borrowings	(5,055)	—
Proceeds from long-term borrowings	—	3,000
Repayments of long-term borrowings	(355)	(355)
Payment for repurchase of treasury stock	(2,704)	(0)
Proceeds from sales of treasury stock	0	0
Dividend paid	(923)	(1,179)
Other	(160)	(300)
Net cash used in financing activities	<u>(9,199)</u>	<u>1,163</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(1,191)</u>	<u>(2,338)</u>
Net increase in cash and cash equivalents	<u>8,687</u>	<u>3,639</u>
Cash and cash equivalents at beginning of year	<u>28,611</u>	<u>29,815</u>
Cash and cash equivalents at end of year	<u>37,299</u>	<u>33,454</u>