

**Consolidated financial results  
for the 9 months ended December 31, 2010 (Japan GAAP - Unaudited)**

Company name: CAPCOM Co., Ltd. Date of issue: February 2, 2011  
 Code number: 9697 Stock listing: Tokyo, Osaka  
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 Filing date for financial report : February 4, 2011 Dividend payment date: -  
 Quarterly earnings supplementary explanatory materials : Yes  
 Quarterly earnings presentation : No

Note: Numbers are rounded down to the nearest 1 million yen.

1. Results for the 9 months ended December 31, 2010 (from April 1, 2010 to December 31, 2010)

(1) Financial results

Note: Percentage represents change from the same period of the previous fiscal year.

	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
9 months ended December 31, 2010	70,773	41.6	12,769	165.1	11,303	135.7	6,836	294.8
9 months ended December 31, 2009	49,987	5.9	4,817	84.3	4,795	127.5	1,731	865.9

	Earnings per share of common stock	Diluted earnings per share of common stock
	Yen	Yen
9 months ended December 31, 2010	115.71	-
9 months ended December 31, 2009	28.32	28.25

(2) Financial position

	Total assets	Net assets	Shareholders' equity ratio to total assets	Assets shareholders' equity per share
	Millions of yen	Millions of yen	%	Yen
3rd quarter ended December 31, 2010	91,144	56,683	62.2	959.34
Fiscal year ended March 31, 2010	86,621	53,956	62.3	913.18

Reference: Shareholders' equity: 3rd quarter ended December 31, 2010: 56,683 million yen Year ended March 31, 2010: 53,956 million yen

2. Dividends

Record date	Dividend per share				
	1st quarter- end	2nd quarter- end	3rd quarter- end	Year-end	Annual
Year ended March 31, 2010	— yen	15.00 yen	— yen	20.00 yen	35.00 yen
Year ending March 31, 2011	—	15.00	—		
Year ending March 31, 2011 (Forecast)				20.00	35.00

(Note) Changes in dividends forecast during the 9 months ended December 31, 2010 : No

3. Earnings forecast for the fiscal year ending March 31, 2011 (from April 1, 2010 to March 31, 2011)

Note: Percentage represents change from the same period of the previous fiscal year.

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Year ending March 31, 2011	91,000	36.2	13,000	132.7	11,000	98.9	6,500	199.9	110.01

(Note) Changes in earnings forecast during the 9 months ended December 31, 2010 : No

4. Others (Please refer to "Others" of [Attachement] on page 5 for more details.)

(1) Changes in significant consolidated subsidiaries during the period: No

(Note: Changes in specified subsidiaries due to changes in the scope of consolidation)

(2) Application of simplified methods in accounting principle for quarterly consolidated financial statements: Yes

(3) Changes in accounting principles, procedures and presentation for consolidated financial statements

Changes resulting from amendment of the accounting standard: Yes

Changes other than : No

(Note: Those items listed under the "Major Changes in the Fundamental Items of Consolidated Financial Statements")

(4) Number of shares outstanding (Common stock):

Number of shares outstanding (including treasury stock)

3rd quarter ended December 31, 2010:	67,723,244	Year ended March 31, 2010:	67,723,244
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Number of treasury stock

3rd quarter ended December 31, 2010:	8,637,532	Year ended March 31, 2010:	8,636,412
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Average number of shares outstanding

9 months ended December 31, 2010:	59,086,360	9 months ended December 31, 2009:	61,152,306
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(Explanation about the appropriate usage of business prospects and other special notes)

- The above-mentioned business forecasts were based on the information available as of the date of the release of this report.
- Future events may cause the actual results to be significantly different from the forecasts.
- Please refer to [Qualitative information and Consolidated Financial Statements] on page 4 for more details.

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## 1. Qualitative information regarding the consolidated business

### (1) The progress of the consolidated business results including related qualitative information

Although the Japanese economy during the 9 months period, ended December 31, 2010, saw solid consumer spending, it remained in a temporary lull, despite some fluctuation, as a result of the slowing down of exports attributable to the prolonged appreciation of the yen and the stagnant employment situation.

As for the video game industry, the business environment remained sluggish due in part to the lack of high performing video games, as well as to declining birthrate, aging population, and diversification of entertainment. At the same time, a new trend has emerged in the industry with the rapid growth of social games that allow users to interact as they enjoy games using devices other than game consoles, such as smartphones and multi-functional information terminals.

Under these circumstances, Capcom enjoyed the strong performance of “Monster Hunter Freedom 3” (for PlayStation Portable), a year-end sales campaign favorite, which took off with a bang owing to the overwhelming support of users who had long-awaited its release. In addition, “Dead Rising 2” (for PlayStation 3 and Xbox 360), which has been doing well in overseas markets, continued to perform solidly.

With the rapid rise of smartphones and other changes in the environment, Capcom focused on the development of online and mobile games including those for overseas markets, while rebuilding the development departments comprising our core competence, in an effort to operate business in line with market shifts.

Further, in an attempt to diversify revenue streams, Capcom began distributing games through “Mobage-town” a Japanese SNS operated by DeNA Co., Ltd., and also began distributing social game software for iPhone/iPod Touch that is linked to Facebook (United States), with its 500 million members worldwide, in order to develop the vast overseas market.

Meanwhile, the worldwide release this autumn of “Resident Evil: Afterlife 3D”, a Hollywood film based on our flagship title “Resident Evil”, resulted in increased publicity, enhanced brand value, and other secondary effects.

The result was a significant increase in both sales and profit for 9 months period, with net sales of 70,773 million yen (up 41.6 % from the same term last year), operating income of 12,769 million yen (up 165.1 % from the same term last year), ordinary income of 11,303 million yen (up 135.7 % from the same term last year) and net income for the current period of 6,836 million yen (up 294.8 % from the same term last year).

## Status of each operational department

### Consumer Online Games

In this business segment, the feature title “Monster Hunter Freedom 3” (for PlayStation Portable), which was released on December 1, 2010 to long lines of customers nationwide, took the center stage in the year-end sales campaign with a total shipment of more than 4 million units. Furthermore, “Dead Rising 2” (for PlayStation 3 and Xbox 360), a major title targeted at overseas markets, also became a big hit with a shipment of more than 2 million units.

Additionally, 1.6 million units of “Super Street Fighter IV” (for PlayStation 3 and Xbox 360) were shipped mainly to Europe and the United States, while “Sengoku BASARA: Samurai Heroes” (for PlayStation 3 and Wii), the latest in the series that gained stable popularity, also enjoyed steady growth in sales. “MONHAN NIKKI POKAPOKA AIRU MURA” (for PlayStation Portable), a spin-off from the “Monster Hunter” series, which attracted users with its widely popular character “Airu” (known as “Felyne” in English) became a smash hit. In this 9 months period, Capcom achieved to market four “million-seller titles”, thanks to “Lost Planet 2” (for PlayStation 3 and Xbox 360), the flagship title for overseas markets which recorded steady sales of 1.5 million units, though the figure was less than projected shipment.

Meanwhile, the online exclusive title “Monster Hunter Frontier Online” (for PC, Xbox 360) also fared well and showed solid performance.

The resulting net sales was 54,057 million yen, and the operating income was 12,941 million yen.

### Mobile Contents

As social games that are highly compatible with mobile phones and smartphones underwent rapid growth, Capcom has been successfully reaching diverse new users, with players exceeding one million people for “MONHAN NIKKI MOBILE AIRU MURA” distributed exclusively through the “Mobage-town” a mobile SNS. An increase in the number of downloads were recorded for “Resident Evil 4: iPad Edition”. In addition, “Ghost Trick”, “Ghosts'n Goblins Gold Knights II” and various other contents were released this term for iPhone/iPod Touch, and those other games released in the previous term, namely “Street Fighter IV” and “Phoenix Wright: Ace Attorney” , also achieved their projected sales.

Meanwhile, there have been positive surprises as well, such as the member of players of “The Smurfs’ Village”, distributed through Facebook, United States, exceeding our projection by far.

The resulting net sales was 2,383 million yen, and the operating income was 472 million yen.

### Arcade Operations

With the entire industry focusing on energizing the market through such means as the organization of a “Game Day” (November 23 each year) to thank arcade fans, customer-oriented efforts were made in this business segment to attract customers. Sponsoring a variety of events, renovating arcades, and offering special discount days are just a few examples of such efforts.

Further, Capcom also worked to increase female and family customers, while endeavoring to improve the earning capacity by controlling investments, reducing costs, and operating arcades in line with current market conditions. As part of such efforts, we closed one unprofitable arcade; therefore, the total number of our arcades became 37 as of the end of this fiscal period.

The resulting net sales was 8,727 million yen, and the operating income was 938 million yen.

#### Amusement Equipments

While the market conditions remained weak for arcade game machines, this business segment saw the video game machine “Super Street Fighter IV Arcade Edition” perform as planned. However, the impact of the lack of new products was inevitable, as it forced the focus of sales activities on repeat products.

Meanwhile, profitability improved, thanks to cost reduction and other business-wide streamlining efforts.

As for the Pachislo machine business, “Onimusha: Dawn of Dreams” launched during the previous fiscal year quarter remained a long-seller, contributing to improved profit.

The resulting net sales was 2,849 million yen, and the operating income was 444 million yen.

#### Other Businesses

The net sales from other businesses, mainly character-related licensing royalties, was 2,756 million yen, and the operating income was 906 million yen.

### (2) Qualitative information regarding the consolidated financial position

Total assets as of the end of third quarter increased by 4,522 million yen from the end of previous fiscal year to 91,144 million yen. The primary increase was 9,803 million yen in notes and accounts receivable, trade. The primary decreases were 3,037 million yen in cash on hand and in banks and 2,116 million yen in work-in-progress for game software.

Liabilities as of the end of third quarter increased by 1,796 million yen from the end of the previous fiscal year to 34,461 million yen. The primary increases were 4,330 million yen in accrued income taxes, 2,536 million yen in long-term borrowings, and 1,427 million yen in notes and accounts payable, trade. The primary decrease was 8,499 million yen in short-term borrowings.

Net assets as of the end of third quarter increased by 2,726 million yen from the end of the previous fiscal year to 56,683 million yen. The primary increase was 6,836 million yen in net income for 9 months period. The primary decreases were 2,068 million yen in cash dividends and 2,029 million yen in cumulative translation adjustments (for the foreign currency translation of the net assets of consolidated overseas subsidiaries).

### (3) Qualitative information regarding the consolidated business forecasts

The prospects for the consolidated business results for the current fiscal year ending March 31, 2011 were revised on October 4, 2010 from what was projected on May 7, 2010. For details, please refer to the press release “Notice of Revision of Earnings Forecast” (October 4, 2010).

## 2. Other information

### (1) Transfer of major subsidiaries

There were no applicable subsidiary transfers.

### (2) The application of simplified accounting procedures and those procedures specific.

Computation method used for estimating bad debts in general receivables

The actual percentage of credit losses recorded at the end of the current quarter proved to be not significantly different from what was estimated at the previous fiscal year end. Therefore, the estimated bad debt is computed based on the actual percentage of credit losses at the previous fiscal year end.

Valuation of inventory

We eliminated the process of taking a physical stock inventory at the end of current quarter, and instead adopted a rational computation method which uses the actual ending inventory of the previous fiscal year as a base. As for devaluating the book value of inventory assets, the devaluation is applied only to those inventories whose profitability clearly decreased. The devaluation is based on the estimated net sale value of such inventories.

Computation method for corporation taxes, deferred tax assets, and deferred tax liabilities

The computation of corporation income taxes is based on the method that restricts taxable items, deductible items, or tax exempt items to only significant ones.

For computing the tax expenses of our consolidated subsidiaries, we made a realistic estimate of the effective tax rate after applying the income tax allocation accounting to the net profit before tax of the consolidated fiscal year including the current second quarter. We then applied the estimated effective tax rate to the net profit before tax of the current quarter. The adjustment of corporate tax and other tax is included in the corporate tax.

### (3) Changes in the principle, procedures, and presentation methods.

Application of Accounting Standard for Asset Retirement Obligations

Effective as of the first quarter of the current fiscal year, Capcom has applied Accounting Standard for Asset Retirement Obligations (Accounting Standard Board of Japan (ASBJ) Statement No. 18; March 31, 2008), and Guidance on Accounting Standard for Asset Retirement Obligations (ASBJ Guidance No. 21; March 31, 2008). As a result of these applications, both operating income and ordinary income decreased by 25 million yen, and net loss before income tax decreased by 229 million yen.

Application of Accounting Standard for Equity Method of Accounting for Investments and Practical Solution on Unification of Accounting Policies Applied to Associates Accounted for Using the Equity Method

Capcom is applying the Accounting Standard for Equity Method of Accounting for Investments (ASBJ Statement No.16, March 10, 2008) and the Practical Solution on Unification of Accounting Policies Applied to Associates Accounted for Using the Equity Method (ASBJ PITF No.24, March 10, 2008) from this fiscal year, based on which it revised consolidated results where required. The changes did not affect ordinary income or quarterly net income before income taxes and minority interests.

Application of Accounting Standard for Business Combinations et.al

Capcom is applying the Accounting Standard for Business Combinations (ASBJ Statement No.21, December 26, 2008), Accounting Standard for Consolidated Financial Statements (ASBJ Statement No.22, December 26, 2008), Partial Amendment to Accounting Standard for Research and Development Costs (ASBJ Statement No.23, December 26, 2008), Revised Accounting Standard for Business Divestitures(ASBJ Statement No.7, December 26, 2008), Revised Accounting Standard for Equity Method of Accounting for Investments (ASBJ Statement No.16, December 2008), and Revised Guidance on Accounting Standards for Business Combinations and Accounting Standard for Business Divestitures(ASBJ Guidance No.10) since this Quarter.

### 3 . Summary of consolidated financial statements

#### (1) Consolidated balance sheets

(Unit: Millions of yen)

	Current 3rd quarter (as of December 31, 2010)	Previous fiscal year (as of March 31, 2010)
<b>Assets</b>		
<b>Current assets</b>		
Cash on hand and in banks	26,828	29,865
Notes and accounts receivable, trade	16,092	6,288
Merchandise and finished goods	1,110	849
Work-in-progress	458	183
Raw materials and supplies	928	1,698
Work-in-progress for game software	12,217	14,333
Other	8,212	8,132
Allowance for doubtful accounts	(67)	(48)
Total current assets	65,780	61,303
<b>Fixed assets</b>		
Tangible fixed assets, net of accumulated depreciation	14,063	14,049
<b>Intangible fixed assets</b>		
Goodwill	478	179
Other	3,586	3,048
Total intangible fixed assets	4,064	3,227
<b>Investments and other assets</b>		
Other	8,207	9,060
Allowance for doubtful accounts	(972)	(1,019)
Total investments and other assets	7,235	8,040
Total fixed assets	25,363	25,318
Total assets	91,144	86,621

(Unit: Millions of yen)

	Current 3rd quarter (as of December 31, 2010)	Previous fiscal year (as of March 31, 2010)
Liabilities		
Current liabilities		
Notes and accounts payable, trade	4,904	3,477
Short-term borrowings	4,711	13,211
Accrued income taxes	4,993	663
Accrued bonuses	993	1,318
Allowance for sales returns	105	90
Other	7,997	6,451
Total current liabilities	23,706	25,211
Long-term liabilities		
Long-term borrowings	6,892	4,355
Accrued retirement benefits for employees	1,533	1,388
Other	2,329	1,708
Total long-term liabilities	10,754	7,453
Total liabilities	34,461	32,665
Net assets		
Shareholders' equity		
Common stock	33,239	33,239
Capital surplus	21,328	21,328
Retained earnings	22,031	17,262
Treasury stock	(13,142)	(13,141)
Total shareholders' equity	63,456	58,689
Valuation and translation adjustments		
Net unrealized gain on securities, net of tax	8	19
Cumulative translation adjustments	(6,781)	(4,752)
Total valuation and translation adjustments	(6,773)	(4,732)
Total net assets	56,683	53,956
Total liabilities and net assets	91,144	86,621

## (2) Summary of consolidated statements of income

(Unit: Millions of yen)

	Previous 9 months from April 1, 2009 to December 31, 2009	Current 9 months from April 1, 2010 to December 31, 2010
Net sales	49,987	70,773
Cost of sales	30,655	42,132
Gross profit	19,332	28,641
Reversal of allowance for sales returns	77	-
Provision of allowance for sales returns	-	14
Net gross profit	19,409	28,626
Selling, general and administrative expenses	14,592	15,856
Operating income	4,817	12,769
Non-operating income		
Interest income	253	106
Dividend income	19	19
Other	146	62
Total non-operating income	419	188
Non-operating expenses		
Interest expense	124	116
Provision of allowance for doubtful accounts	2	-
Commission	108	-
Exchange loss, net	40	1,462
Loss on closing amusement facilities	125	-
Other	38	76
Total non-operating expenses	441	1,655
Ordinary income	4,795	11,303
Special gains		
Gain on sales of tangible fixed assets	-	1
Reversal of allowance for doubtful accounts	29	24
Gain on sales of investments in securities	-	2
Other	-	4
Total special gains	29	33
Special losses		
Loss on sales and/or disposal of fixed assets	74	17
Loss on revaluation of investments in securities	-	257
Loss on adjustment for changes of accounting standard for asset retirement obligations	-	204
Impairment loss	166	-
Loss on restructuring	4,092	-
Other	-	1
Total special losses	4,333	481
Net income before income taxes	491	10,855
Income taxes-current	1,041	4,974
Income taxes-from previous fiscal year	(1,763)	-
Income taxes-deferred	(518)	(955)
Total income taxes	(1,240)	4,018
Net income before minority interests in gain or loss	-	6,836
Net income	1,731	6,836

## (3) Summary of statements of cash flows

(Unit: Millions of yen)

	Previous 9 months from April 1, 2009 to December 31, 2009	Current 9 months from April 1, 2010 to December 31, 2010
Cash flows from operating activities		
Net income before income taxes	491	10,855
Depreciation and amortization	2,447	2,335
Impairment loss	166	-
Amortization of goodwill	183	164
Decrease in allowance for doubtful accounts	(152)	(22)
Interest and dividend income	(273)	(126)
Interest expense	124	116
Exchange loss, net	113	1,456
Loss on sales and/or disposal of fixed assets	74	16
Gain on sales of investments in securities	-	(2)
Loss on revaluation of investments in securities	-	257
Loss on adjustment for changes of accounting standard for asset retirement obligations	-	204
Loss on restructuring	4,092	-
Increase (decrease) in accounts receivable, trade	23,310	(9,983)
Decrease in inventories	299	170
Decrease (increase) in work-in-progress for game software	(5,288)	1,875
Increase (decrease) in accounts payable, trade	(5,840)	1,548
Increase (decrease) in other current liabilities	(1,563)	2,135
Other	(943)	194
Sub total	17,241	11,196
Interest and dividends received	273	126
Interest paid	(124)	(115)
Payment of legal settlement	-	(161)
Income taxes paid	(2,546)	(570)
Net cash provided by operating activities	14,845	10,474
Cash flows from investing activities		
Payment for acquisitions of tangible fixed assets	(1,213)	(1,311)
Proceeds from sales of tangible fixed assets	0	1
Payment for acquisitions of intangible fixed assets	(250)	(476)
Payment for purchase of shares in a subsidiary	-	(488)
Other	351	365
Net cash used in investing activities	(1,111)	(1,909)
Cash flows from financing activities		
Repayments of short-term borrowings	(5,055)	(8,500)
Proceeds from long-term borrowings	-	3,000
Repayments of long-term borrowings	(463)	(463)
Payment for repurchase of treasury stock	(2,704)	(1)
Proceeds from sales of treasury stock	0	0
Dividends paid	(1,832)	(2,067)
Other	(367)	(464)
Net cash used in financing activities	(10,423)	(8,496)
Effect of exchange rate changes on cash and cash equivalents	(643)	(3,055)
Net decrease (increase) in cash and cash equivalents	2,666	(2,986)
Cash and cash equivalents at beginning of year	28,611	29,815
Cash and cash equivalents at end of year	31,278	26,828

(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"

"Consumer online games" develops video games for consumers.

"Mobile contents" develops mobile games to be distributed to mobile phone users.

"Arcade operations" operates amusement stores which install amusement equipments.

"Amusement equipments" manufactures arcade game machines etc. to be distributed to arcade operators.

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					Other (Note 1)	Total	Adjustment (Note 2)	Consolidated total (Note 3)
	Consumer online games	Mobile contents	Arcade operations	Amusement equipments	Total				
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.

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.

(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

#### 4 (Reference) Segment Information

##### (1) (Reference) Business segments

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

(Unit: Millions of yen)

	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	33,426	8,935	2,012	3,385	2,227	49,987	-	49,987
(2) Inter-segment	-	-	-	-	-	-	(-)	-
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)

	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)

	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)

	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