

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
 Representative: Haruhiro Tsujimoto, President and COO URL : <http://www.capcom.co.jp/>
 Contact person: Tamio Oda, Director Tel: +81-6-6920-3605
 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.