

## (3) Summary of statements of cash flows

(Unit: Millions of yen)

	Previous 9 months from April 1, 2010 to December 31, 2010	Current 9 months from April 1, 2011 to December 31, 2011
Cash flows from operating activities		
Net income before income taxes	10,855	5,707
Depreciation and amortization	2,335	2,259
Amortization of goodwill	164	83
Increase (decrease) in allowance for doubtful accounts	(22)	2
Decrease in accrued bonuses	(312)	(1,657)
Interest and dividend income	(126)	(71)
Interest expense	116	85
Exchange loss, net	1,456	886
Loss on sales and/or disposal of fixed assets	16	118
Gain on sales of investments in securities	(2)	(2)
Loss on revaluation of investments in securities	257	—
Loss on adjustment for changes of accounting standard for asset retirement obligations	204	—
Decrease (increase) in accounts receivable, trade	(9,983)	1,515
Increase (decrease) in inventories	170	(1,471)
Increase (decrease) in work-in-progress for game software	1,875	(11,787)
Decrease (increase) in accounts payable, trade	1,548	(918)
Decrease (increase) in other current liabilities	2,135	(565)
Other	507	(817)
Sub total	11,196	(6,631)
Interest and dividends received	126	69
Interest paid	(115)	(84)
Payment of legal settlement	(161)	—
Income taxes paid	(570)	(4,102)
Net cash used in (provided by) operating activities	10,474	(10,748)
Cash flows from investing activities		
Purchase of time deposits with original maturities of over 3 months	—	(2,332)
Payment for acquisitions of tangible fixed assets	(1,311)	(1,648)
Proceeds from sales of tangible fixed assets	1	202
Payment for acquisitions of intangible fixed assets	(476)	(252)
Proceeds from sales of investments in securities	—	12
Payment for purchase of shares in a subsidiary	(488)	—
Other	365	(210)
Net cash used in investing activities	(1,909)	(4,229)
Cash flows from financing activities		
Increase (decrease) in short-term borrowings	(8,500)	10,000
Proceeds from long-term borrowings	3,000	—
Repayments of long-term borrowings	(463)	(463)
Payment for repurchase of treasury stock	(1)	(2,703)
Proceeds from sales of treasury stock	0	—
Dividends paid	(2,067)	(2,340)
Other	(464)	(340)
Net cash provided by (used in) financing activities	(8,496)	4,152
Effect of exchange rate changes on cash and cash equivalents	(3,055)	(2,145)
Net decrease in cash and cash equivalents	(2,986)	(12,970)
Cash and cash equivalents at beginning of year	29,815	35,011
Cash and cash equivalents at end of year	26,828	22,041