

3. Consolidated financial statements

(1) Consolidated balance sheets

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2012)	Current 2nd quarter (As of September 30, 2012)
<b>Assets</b>		
<b>Current assets</b>		
Cash on hand and in banks	24,752	26,131
Notes and accounts receivable, trade	17,285	15,706
Merchandise and finished goods	1,793	3,169
Work-in-progress	443	922
Raw materials and supplies	1,417	2,478
Work-in-progress for game software	22,373	23,922
Other	7,030	7,518
Allowance for doubtful accounts	(58)	(60)
Total current assets	75,038	79,788
<b>Fixed assets</b>		
Tangible fixed assets, net of accumulated depreciation	12,844	12,484
<b>Intangible fixed assets</b>		
Goodwill	291	220
Other	3,619	5,861
Total intangible fixed assets	3,911	6,081
<b>Investments and other assets</b>		
Other	6,728	6,811
Allowance for doubtful accounts	(275)	(275)
Total investments and other assets	6,452	6,536
Total fixed assets	23,208	25,102
Total assets	98,247	104,891

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2012)	Current 2nd quarter (As of September 30, 2012)
<b>Liabilities</b>		
<b>Current liabilities</b>		
Notes and accounts payable, trade	7,257	9,829
Short-term borrowings	7,259	11,546
Accrued income taxes	2,977	1,097
Accrued bonuses	2,111	206
Allowance for sales returns	118	116
Other	9,604	11,528
<b>Total current liabilities</b>	<b>29,327</b>	<b>34,324</b>
<b>Long-term liabilities</b>		
Long-term borrowings	6,145	6,002
Accrued retirement benefits for employees	1,509	1,603
Other	1,912	2,012
<b>Total long-term liabilities</b>	<b>9,567</b>	<b>9,618</b>
<b>Total liabilities</b>	<b>38,895</b>	<b>43,943</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Common stock	33,239	33,239
Capital surplus	21,328	21,328
Retained earnings	27,328	30,013
Treasury stock	(15,846)	(15,847)
<b>Total shareholders' equity</b>	<b>66,049</b>	<b>68,734</b>
<b>Accumulated other comprehensive income</b>		
Net unrealized gain or loss on securities, net of tax	(46)	(71)
Cumulative translation adjustments	(6,650)	(7,714)
<b>Total valuation and translation adjustments</b>	<b>(6,697)</b>	<b>(7,786)</b>
<b>Total net assets</b>	<b>59,352</b>	<b>60,948</b>
<b>Total liabilities and net assets</b>	<b>98,247</b>	<b>104,891</b>