

### 3. Summary of consolidated financial statements

#### (1) Consolidated balance sheets

(Unit: Millions of yen)

|   | Previous fiscal year<br>(as of March 31, 2012) | Current fiscal year<br>(as of March 31, 2013) |
|---|--|---|
| <b>Assets</b>   |  |   |
| <b>Current assets</b>   |  |   |
| Cash on hand and in banks                                     | 24,752   | 31,522  |
| Notes and accounts receivable, trade                          | 17,285   | 11,687  |
| Merchandise and finished goods                                | 1,793  | 1,756   |
| Work-in-progress  | 443  | 906   |
| Raw materials and supplies                                    | 1,417  | 1,592   |
| Work-in-progress for game software                            | 22,373   | 18,888  |
| Deferred tax assets   | 4,239  | 6,497   |
| Other   | 2,791  | 4,054   |
| Allowance for doubtful accounts                               | (58)   | (64)  |
| <b>Total current assets</b>                                   | <b>75,038</b>                                  | <b>76,841</b>                                 |
| <b>Fixed assets</b>   |  |   |
| <b>Tangible fixed assets, net of accumulated depreciation</b> |  |   |
| Buildings and structures, net                                 | 5,125  | 4,907   |
| Machinery and vehicles, net                                   | 21   | 34  |
| Tools, fixtures and furniture, net                            | 1,052  | 1,105   |
| Equipment for amusement facilities, net                       | 1,637  | 1,199   |
| Land  | 4,298  | 5,052   |
| Leased assets   | 709  | 849   |
| Construction-in-progress                                      | —  | 108   |
| <b>Total tangible fixed assets</b>                            | <b>12,844</b>                                  | <b>13,258</b>                                 |
| <b>Intangible fixed assets</b>                                |  |   |
| Goodwill  | 291  | 200   |
| Other   | 3,619  | 7,709   |
| <b>Total intangible fixed assets</b>                          | <b>3,911</b>                                   | <b>7,909</b>                                  |
| <b>Investments and other assets</b>                           |  |   |
| Investments in securities                                     | 368  | 515   |
| Claim in bankruptcy and reorganization                        | 265  | 66  |
| Lease deposits  | 4,522  | 4,341   |
| Deferred tax assets   | 908  | 733   |
| Other   | 663  | 776   |
| Allowance for doubtful accounts                               | (275)  | (78)  |
| <b>Total investments and other assets</b>                     | <b>6,452</b>                                   | <b>6,355</b>                                  |
| <b>Total fixed assets</b>                                     | <b>23,208</b>                                  | <b>27,523</b>                                 |
| <b>Total assets</b>   | <b>98,247</b>                                  | <b>104,365</b>                                |

(Unit: Millions of yen)

|   | Previous fiscal year<br>(as of March 31, 2012) | Current fiscal year<br>(as of March 31, 2013) |
|---|--|---|
| <b>Liabilities</b>                                    |  |   |
| Current liabilities                                   |  |   |
| Notes and accounts payable, trade                     | 7,257  | 6,304   |
| Electronically recorded monetary liabilities          | —  | 634   |
| Short-term borrowings                                 | 7,259  | 11,194  |
| Lease obligations                                     | 322  | 364   |
| Accrued income taxes                                  | 2,977  | 2,111   |
| Deferred tax liabilities                              | 7  | —   |
| Accrued bonuses                                       | 2,111  | 1,679   |
| Allowance for sales returns                           | 118  | 187   |
| Asset retirement obligations                          | 19   | 20  |
| Other   | 9,254  | 9,409   |
| Total current liabilities                             | 29,327   | 31,905  |
| Long-term liabilities                                 |  |   |
| Long-term borrowings                                  | 6,145  | 6,000   |
| Lease obligations                                     | 429  | 553   |
| Deferred tax liabilities                              | 225  | 2   |
| Accrued retirement benefits for employees             | 1,509  | 1,697   |
| Asset retirement obligations                          | 325  | 329   |
| Other   | 932  | 1,047   |
| Total long-term liabilities                           | 9,567  | 9,630   |
| Total liabilities                                     | 38,895   | 41,536  |
| Net assets  |  |   |
| Shareholders' equity                                  |  |   |
| Common stock  | 33,239   | 33,239  |
| Capital surplus                                       | 21,328   | 21,328  |
| Retained earnings                                     | 27,328   | 27,998  |
| Treasury stock  | (15,846)                                       | (15,848)                                      |
| Total shareholders' equity                            | 66,049   | 66,718  |
| Accumulated other comprehensive income                |  |   |
| Net unrealized gain or loss on securities, net of tax | (46)   | 91  |
| Cumulative translation adjustments                    | (6,650)  | (3,981)                                       |
| Total accumulated other comprehensive income          | (6,697)  | (3,889)                                       |
| Total net assets                                      | 59,352   | 62,828  |
| Total liabilities and net assets                      | 98,247   | 104,365                                       |