

(3) Summary of statements of cash flows

(Unit: Millions of yen)

	Previous 6 months From April 1, 2012 to September 30, 2012	Current 6 months From April 1, 2013 to September 30, 2013
Cash flows from operating activities		
Net income before income taxes	6,047	7,801
Depreciation and amortization	1,426	2,100
Amortization of goodwill	70	68
(Decrease) increase in allowance for doubtful accounts	8	(8)
Decrease in accrued bonuses	(546)	(35)
Interest and dividend income	(44)	(51)
Interest expense	50	59
Exchange (gain) loss, net	361	(246)
Loss on sales and/or disposal of fixed assets	28	78
Loss on restructuring	-	310
(Increase) decrease in accounts receivable, trade	1,018	(8,163)
Decrease (increase) in inventories	(2,961)	966
Decrease (increase) in work-in-progress for game software	(1,646)	4,368
(Decrease) increase in accounts payable, trade	2,761	(372)
(Decrease) increase in other current liabilities	549	(77)
Other	(2,401)	(2,185)
Sub total	4,720	4,612
Interest and dividends received	34	46
Interest paid	(49)	(55)
Income taxes paid	(2,965)	(1,800)
Net cash provided by operating activities	1,740	2,802
Cash flows from investing activities		
Payments into time deposits	-	(3,452)
Payment for acquisitions of tangible fixed assets	(928)	(1,055)
Proceeds from sales of tangible fixed assets	244	-
Payment for acquisitions of intangible fixed assets	(737)	(238)
Other	(164)	36
Net cash used in investing activities	(1,586)	(4,710)
Cash flows from financing activities		
Net increase in short-term borrowings	4,500	100
Repayments of long-term borrowings	(355)	(142)
Payment for repurchase of treasury stock	(0)	(2,284)
Dividend paid	(1,436)	(1,438)
Other	(164)	(187)
Net cash (used in) provided by financing activities	2,542	(3,952)
Effect of exchange rate changes on cash and cash equivalents	(1,180)	1,323
Net (decrease) increase in cash and cash equivalents	1,515	(4,536)
Cash and cash equivalents at beginning of year	22,287	31,522
Cash and cash equivalents at end of quarter	23,803	26,985