

3. Summary of consolidated financial statements

(1) Consolidated balance sheets

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2013)	Current 3rd quarter (As of December 31, 2013)
Assets		
Current assets		
Cash on hand and in banks	31,522	31,842
Notes and accounts receivable, trade	11,687	8,045
Merchandise and finished goods	1,756	1,543
Work-in-progress	906	2,733
Raw materials and supplies	1,592	1,551
Work-in-progress for game software	18,888	10,952
Other	10,552	7,550
Allowance for doubtful accounts	(64)	(62)
Total current assets	76,841	64,156
Fixed assets		
Tangible fixed assets, net of accumulated depreciation	13,258	13,559
Intangible fixed assets		
Goodwill	200	106
Other	7,709	10,722
Total intangible fixed assets	7,909	10,828
Investments and other assets		
Other	6,433	6,472
Allowance for doubtful accounts	(78)	(77)
Total investments and other assets	6,355	6,394
Total fixed assets	27,523	30,783
Total assets	104,365	94,939

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2013)	Current 3rd quarter (As of December 31, 2013)
Liabilities		
Current liabilities		
Notes and accounts payable, trade	6,304	4,141
Electronically recorded monetary obligations	634	3,776
Short-term borrowings	11,194	1,052
Accrued income taxes	2,111	624
Accrued bonuses	1,679	783
Allowance for sales returns	187	108
Other	9,793	7,330
Total current liabilities	31,905	17,817
Long-term liabilities		
Long-term borrowings	6,000	6,000
Accrued retirement benefits for employees	1,697	1,839
Other	1,932	1,994
Total long-term liabilities	9,630	9,834
Total liabilities	41,536	27,651
Net assets		
Shareholders' equity		
Common stock	33,239	33,239
Capital surplus	21,328	21,328
Retained earnings	27,998	31,672
Treasury stock	(15,848)	(18,134)
Total shareholders' equity	66,718	68,106
Accumulated other comprehensive income		
Net unrealized gain on securities, net of tax	91	186
Cumulative translation adjustments	(3,981)	(1,005)
Total accumulated other comprehensive income	(3,889)	(818)
Total net assets	62,828	67,287
Total liabilities and net assets	104,365	94,939