

3. Summary of consolidated financial statements

(1) Consolidated balance sheets

(Unit: Millions of yen)

	Previous fiscal year (as of March 31, 2014)	Current fiscal year (as of September 30, 2014)
Assets		
Current assets		
Cash on hand and in banks	29,720	27,724
Notes and accounts receivable, trade	18,134	8,280
Merchandise and finished goods	1,191	1,940
Work-in-progress	942	1,413
Raw materials and supplies	996	654
Work-in-progress for game software	10,355	15,630
Other	5,220	7,990
Allowance for doubtful accounts	(55)	(53)
Total current assets	66,506	63,580
Fixed assets		
Tangible fixed assets, net of accumulated depreciation	13,577	14,249
Intangible fixed assets		
Goodwill	67	—
Other	7,300	9,375
Total intangible fixed assets	7,368	9,375
Investments and other assets		
Other	9,236	7,797
Allowance for doubtful accounts	(77)	(76)
Total investments and other assets	9,159	7,720
Total fixed assets	30,104	31,345
Total assets	96,611	94,925

(Unit: Millions of yen)

	Previous fiscal year (as of March 31, 2014)	Current fiscal year (as of September 30, 2014)
Liabilities		
Current liabilities		
Notes and accounts payable, trade	4,950	2,728
Electronically recorded monetary obligations	6,926	1,374
Short-term borrowings	4,050	10,219
Accrued income taxes	758	959
Accrued bonuses	1,802	497
Allowance for sales returns	87	12
Other	6,971	7,642
Total current liabilities	25,547	23,434
Long-term liabilities		
Long-term borrowings	3,000	798
Liabilities for retirement benefits for employees	2,158	1,808
Other	2,029	1,940
Total long-term liabilities	7,187	4,547
Total liabilities	32,735	27,982
Net assets		
Shareholders' equity		
Common stock	33,239	33,239
Capital surplus	21,328	21,328
Retained earnings	29,160	31,001
Treasury stock	(18,134)	(18,136)
Total shareholders' equity	65,593	67,432
Accumulated other comprehensive income		
Net unrealized gain on securities, net of tax	99	88
Cumulative translation adjustments	(1,647)	(419)
Accumulated adjustments for retirement benefits	(169)	(158)
Total accumulated other comprehensive income	(1,717)	(489)
Total net assets	63,875	66,943
Total liabilities and net assets	96,611	94,925