

3. Consolidated financial statements

(1) Consolidated balance sheets

(Unit: Millions of yen)

	Previous fiscal year (as of March 31, 2014)	Current 3rd quarter (As of December 31, 2014)
Assets		
Current assets		
Cash on hand and in banks	29,720	32,387
Notes and accounts receivable, trade	18,134	6,341
Merchandise and finished goods	1,191	1,201
Work-in-progress	942	1,348
Raw materials and supplies	996	1,160
Work-in-progress for game software	10,355	16,967
Other	5,220	5,217
Allowance for doubtful accounts	(55)	(57)
Total current assets	66,506	64,566
Fixed assets		
Tangible fixed assets, net of accumulated depreciation	13,577	16,806
Intangible fixed assets		
Goodwill	67	—
Other	7,300	9,989
Total intangible fixed assets	7,368	9,989
Investments and other assets		
Other	9,236	7,591
Allowance for doubtful accounts	(77)	(78)
Total investments and other assets	9,159	7,513
Total fixed assets	30,104	34,309
Total assets	96,611	98,875

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2014)	Current 3rd quarter (As of December 31, 2014)
Liabilities		
Current liabilities		
Notes and accounts payable, trade	4,950	2,236
Electronically recorded monetary obligations	6,926	1,191
Short-term borrowings	4,050	9,359
Accrued income taxes	758	1,105
Accrued bonuses	1,802	1,061
Allowance for sales returns	87	6
Other	6,971	7,049
Total current liabilities	25,547	22,010
Long-term liabilities		
Long-term borrowings	3,000	781
Liabilities for retirement benefits for employees	2,158	1,858
Other	2,029	2,072
Total long-term liabilities	7,187	4,712
Total liabilities	32,735	26,722
Net assets		
Shareholders' equity		
Common stock	33,239	33,239
Capital surplus	21,328	21,328
Retained earnings	29,160	33,724
Treasury stock	(18,134)	(18,138)
Total shareholders' equity	65,593	70,153
Accumulated other comprehensive income		
Net unrealized gain on securities, net of tax	99	115
Cumulative translation adjustments	(1,647)	2,036
Accumulated adjustments for retirement benefits	(169)	(153)
Total accumulated other comprehensive income	(1,717)	1,998
Total net assets	63,875	72,152
Total liabilities and net assets	96,611	98,875