

5 . Summary of consolidated financial statements

(1) Summary of consolidated balance sheets

(Unit: Millions of yen)

	Current 3rd quarter (as of December 31, 2009)	Previous fiscal year (as of March 31, 2009)
Assets		
Current assets		
Cash on hand and in banks	31,328	28,611
Notes and accounts receivable, trade	4,117	27,894
Merchandise and finished goods	1,387	1,746
Work-in-progress	647	2,097
Raw materials and supplies	1,642	2,745
Work-in-progress for game software	14,050	10,432
Other	7,437	5,661
Allowance for doubtful accounts	(241)	(383)
Total current assets	60,370	78,806
Fixed assets		
Tangible fixed assets, net of accumulated depreciation	14,342	15,217
Intangible fixed assets		
Goodwill	234	419
Other	3,069	3,154
Total intangible fixed assets	3,303	3,574
Investments and other assets		
Other	9,432	9,654
Allowance for doubtful accounts	(1,029)	(1,042)
Total investments and other assets	8,402	8,612
Total fixed assets	26,048	27,404
Total assets	86,419	106,210

(Unit: Millions of yen)

	Current 3rd quarter (as of December 31, 2009)	Previous fiscal year (as of March 31, 2009)
Liabilities		
Current liabilities		
Notes and accounts payable, trade	3,678	9,682
Short-term borrowings	10,711	15,766
Current portion of convertible bonds	-	400
Accrued income taxes	456	1,923
Accrued bonuses	1,080	2,091
Allowance for sales returns	235	313
Other	6,471	8,238
Total current liabilities	<u>22,633</u>	<u>38,415</u>
Long-term liabilities		
Long-term borrowings	4,603	5,067
Accrued retirement benefits for employees	1,337	1,171
Accrued retirement benefits for directors	-	406
Other	1,820	1,800
Total long-term liabilities	<u>7,762</u>	<u>8,445</u>
Total liabilities	<u>30,396</u>	<u>46,861</u>
Net assets		
Shareholders' equity		
Common stock	33,239	33,039
Capital surplus	21,328	21,129
Retained earnings	16,900	17,000
Treasury stock	(10,720)	(8,015)
Total shareholders' equity	<u>60,748</u>	<u>63,152</u>
Valuation and translation adjustments		
Net unrealized gain on securities, net of tax	(12)	(12)
Cumulative translation adjustments	(4,712)	(3,790)
Total valuation and translation adjustments	<u>(4,725)</u>	<u>(3,803)</u>
Total net assets	<u>56,023</u>	<u>59,349</u>
Total liabilities and net assets	<u>86,419</u>	<u>106,210</u>