

3. Consolidated financial statements

(1) Consolidated balance sheets

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2011)	Current 2nd quarter (As of September 30, 2011)
<b>Assets</b>		
<b>Current assets</b>		
Cash on hand and in banks	35,011	27,401
Notes and accounts receivable, trade	11,700	5,481
Merchandise and finished goods	849	1,440
Work-in-progress	340	640
Raw materials and supplies	1,075	1,853
Work-in-progress for game software	10,443	18,437
Other	7,793	8,404
Allowance for doubtful accounts	(37)	(40)
Total current assets	67,176	63,618
<b>Fixed assets</b>		
Tangible fixed assets, net of accumulated depreciation	13,532	12,943
<b>Intangible fixed assets</b>		
Goodwill	412	326
Other	2,658	2,674
Total intangible fixed assets	3,071	3,000
<b>Investments and other assets</b>		
Other	7,597	7,026
Allowance for doubtful accounts	(968)	(373)
Total investments and other assets	6,628	6,652
Total fixed assets	23,232	22,596
Total assets	90,408	86,215

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2011)	Current 2nd quarter (As of September 30, 2011)
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable, trade	5,665	5,937
Short-term borrowings	3,711	8,711
Accrued income taxes	3,443	1,244
Accrued bonuses	2,478	204
Allowance for sales returns	130	90
Other	9,520	9,788
Total current liabilities	24,950	25,976
Long-term liabilities		
Long-term borrowings	3,644	3,288
Accrued retirement benefits for employees	1,383	1,438
Other	2,422	2,231
Total long-term liabilities	7,450	6,959
Total liabilities	32,400	32,935
<b>Net assets</b>		
Shareholders' equity		
Common stock	33,239	33,239
Capital surplus	21,328	21,328
Retained earnings	22,945	22,374
Treasury stock	(13,143)	(15,846)
Total shareholders' equity	64,370	61,096
Accumulated other comprehensive income		
Net unrealized gain or loss on securities, net of tax	(56)	(78)
Cumulative translation adjustments	(6,305)	(7,737)
Total valuation and translation adjustments	(6,362)	(7,816)
Total net assets	58,007	53,280
Total liabilities and net assets	90,408	86,215