

3. Consolidated financial statements

(1) Consolidated balance sheets

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2011)	Current 3rd quarter (As of December 31, 2011)
<b>Assets</b>		
Current assets		
Cash on hand and in banks	35,011	24,373
Notes and accounts receivable, trade	11,700	9,956
Merchandise and finished goods	849	1,480
Work-in-progress	340	337
Raw materials and supplies	1,075	1,816
Work-in-progress for game software	10,443	22,061
Other	7,793	8,380
Allowance for doubtful accounts	(37)	(38)
Total current assets	67,176	68,367
Fixed assets		
Tangible fixed assets, net of accumulated depreciation	13,532	13,132
Intangible fixed assets		
Goodwill	412	303
Other	2,658	2,932
Total intangible fixed assets	3,071	3,235
Investments and other assets		
Other	7,597	7,048
Allowance for doubtful accounts	(968)	(372)
Total investments and other assets	6,628	6,675
Total fixed assets	23,232	23,043
Total assets	90,408	91,410

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2011)	Current 3rd quarter (As of December 31, 2011)
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable, trade	5,665	4,513
Short-term borrowings	3,711	13,605
Accrued income taxes	3,443	1,811
Accrued bonuses	2,478	791
Allowance for sales returns	130	101
Other	9,520	9,149
Total current liabilities	24,950	29,974
Long-term liabilities		
Long-term borrowings	3,644	3,287
Accrued retirement benefits for employees	1,383	1,477
Other	2,422	1,870
Total long-term liabilities	7,450	6,635
Total liabilities	32,400	36,609
<b>Net assets</b>		
Shareholders' equity		
Common stock	33,239	33,239
Capital surplus	21,328	21,328
Retained earnings	22,945	23,846
Treasury stock	(13,143)	(15,846)
Total shareholders' equity	64,370	62,568
Accumulated other comprehensive income		
Net unrealized gain or loss on securities, net of tax	(56)	(108)
Cumulative translation adjustments	(6,305)	(7,659)
Total valuation and translation adjustments	(6,362)	(7,767)
Total net assets	58,007	54,800
Total liabilities and net assets	90,408	91,410