

(5) Going concern assumptions: Not applicable

(6) Segment Information

1. Outline of business reportable segment

The business segments Capcom reports are the business units for which Capcom is able to obtain individual financial information separately in order for the board of directors to conduct periodic investigation to determine distribution of operational resources and evaluate their business performance.

Capcom has several operational headquarters, which plan comprehensive business strategies in domestic and overseas markets for their products and services, and develops its business activities.

Therefore Capcom's reportable segments are based on the products and services its operational headquarters deal in and are composed of the following 4 units; "Consumer Online Games", "Mobile Contents", "Arcade Operations" and "Amusement Equipments".

"Consumer Online Games" develops and distributes video games for consumers.

"Mobile Contents" develops mobile games to be distributed to mobile phone users.

"Arcade Operations" operates amusement facilities which install amusement equipments.

"Amusement Equipments" manufactures arcade game machines and gaming machines etc. to be distributed to arcade operators and parlors.

2. Method of calculating sales and income (loss), identifiable assets and liabilities, and other items by reportable segment

The accounting procedure for the reportable segment is based on "Significant accounting policies"(disclosed in Japanese only).

Income by reportable segment is calculated based on operating income on the consolidated statements of income.

3. Information on net sales and operating income (loss), identifiable assets and liabilities, and other items by reportable segment

Previous fiscal year (from April 1, 2010 to March 31, 2011)

(Unit: Millions of yen)

	Reportable segment					Other (Note 1)	Total	Adjustment (Note 2)	Consolidated total (Note 3)
	Consumer Online Games	Mobile Contents	Arcade Operations	Amusement Equipments	Total				
Sales									
(1) Customers	70,269	4,028	11,621	7,903	93,823	3,893	97,716	—	97,716
(2) Inter-segment	—	—	—	—	—	—	—	—	—
Total	70,269	4,028	11,621	7,903	93,823	3,893	97,716	—	97,716
Operating income (loss)	12,499	1,366	1,131	2,638	17,636	1,098	18,734	(4,439)	14,295
Identifiable assets	30,038	1,936	8,668	9,136	49,779	2,767	52,547	37,861	90,408
Other items									
Depreciation and amortization	591	52	1,708	127	2,480	263	2,743	571	3,315
Increase in tangible and intangible fixed assets	1,404	86	926	171	2,588	115	2,703	54	2,758

(Note) 1. "Other" incorporates operations not included in reportable segments, including character contents business etc.

2. Adjustments are as follows.

(1) Adjustments of operating income (loss) of -4,439 million yen include unallocated corporate operating expenses of -4,439 million yen.

The corporate operating expenses, which do not belong to any reportable segments mainly consist of administrative expenses.

(2) Adjustments of identifiable assets of 37,861 million yen include unallocated corporate identifiable assets of 37,966 million yen.

(3) Adjustments of increase in tangible and intangible fixed assets of 54 million yen are capital investment by headquarters.

3. Operating income (loss) for segment is adjusted on operating income on the consolidated statements of income.

Current fiscal year (from April 1, 2011 to March 31, 2012)

(Unit: Millions of yen)

	Reportable segment					Other (Note 1)	Total	Adjustment (Note 2)	Consolidated total (Note 3)
	Consumer Online Games	Mobile Contents	Arcade Operations	Amusement Equipments	Total				
Sales									
(1) Customers	53,501	6,308	11,729	7,663	79,202	2,862	82,065	—	82,065
(2) Inter-segment	—	—	—	—	—	—	—	—	—
Total	53,501	6,308	11,729	7,663	79,202	2,862	82,065	—	82,065
Operating income (loss)	10,502	2,385	1,787	890	15,566	877	16,444	(4,125)	12,318
Identifiable assets	48,559	2,983	8,006	8,294	67,844	2,931	70,776	27,471	98,247
Other items									
Depreciation and amortization	696	50	1,380	114	2,242	276	2,518	605	3,123
Increase in tangible and intangible fixed assets	1,830	501	936	232	3,500	509	4,009	143	4,153

(Note) 1. "Other" incorporates operations not included in business segments reported, including character contents business etc.

2. Adjustments are as follows.

- (1) Adjustments of operating income (loss) of -4,125 million yen include unallocated corporate operating expenses of -4,125 million yen. The corporate operating expenses, which do not belong to any reportable segments mainly consist of administrative expenses.
- (2) Adjustments of identifiable assets of 27,471 million yen include unallocated corporate identifiable assets of 27,471 million yen.
- (3) Adjustments of increase in tangible and intangible fixed assets of 143 million yen are capital investment by headquarters.

3. Operating income (loss) for segment is adjusted on operating income on the consolidated statements of income.

(Related information)

Previous fiscal year (from April 1, 2010 to March 31, 2011)

1. Information by product and service line

Capcom's reportable segments are based on the products and services its operational headquarters deal in, and the details are as shown on "Sales (1) Customers" of "3. Information on net sales and operating income (loss), identifiable assets, and other items by reportable segment".

2. Information by country or region

(1) Sales

(Unit: Millions of yen)

Japan	North America	Europe	Other regions	Total
65,017	20,986	9,106	2,606	97,716

(Note) 1. The sales amounts are classified by country or region where customers are located.

2. Countries or regions that are not in Japan

(1) North America..... United States of America

(2) Europe..... European countries

(3) Other regions..... Asia and others

(2) Tangible fixed assets

The information is omitted as the balance of tangible fixed assets for Japan has exceeded 90% or more of the total balance of tangible fixed assets for the consolidated balance sheet.

3. Information by major customer

The information is omitted as Capcom does not have any major customers the sales amount of which has accounted for 10% or more of the total sales amount of the consolidated statement of income.

Current fiscal year (from April 1, 2011 to March 31, 2012)

1. Information by product and service line

Capcom's reportable segments are based on the products and services its operational headquarters deal in, and the details are as shown on "Sales (1) Customers" of "3. Information on net sales and operating income (loss), identifiable assets, and other items by reportable segment".

2. Information by country or region

(1) Sales

(Unit: Millions of yen)

Japan	North America	Europe	Other regions	Total
56,311	17,334	5,623	2,796	82,065

(Note) 1. The sales amounts are classified by country or region where customers are located.

2. Countries or regions that are not in Japan

(1) North America..... United States of America

(2) Europe..... European countries

(3) Other regions..... Asia and others

(2) Tangible fixed assets

The information is omitted as the balance of tangible fixed assets for Japan has exceeded 90% or more of the total balance of tangible fixed assets for the consolidated balance sheet.

3. Information by major customer

The information is omitted as Capcom does not have any major customers the sales amount of which has accounted for 10% or more of the total sales amount of the consolidated statement of income.

[Impairment loss by reportable segment]

Previous fiscal year (from April 1, 2010 to March 31, 2011)

(Unit: Millions of yen)

	Reportable segment		Other	Corporate or elimination	Total
	Arcade Operations	Sub-total			
Impairment loss	149	149	—	—	149

Current fiscal year (from April 1, 2011 to March 31, 2012)

(Unit: Millions of yen)

	Reportable segment		Other	Corporate or elimination	Total
	Arcade Operations	Sub-total			
Impairment loss	80	80	—	—	80

[Amortization and balance of goodwill by reportable segment]

Previous fiscal year (from April 1, 2010 to March 31, 2011)

(Unit: Millions of yen)

	Reportable segment		Other	Corporate or elimination	Total
	Consumer Online Games	Sub-total			
Amortization	239	239	—	—	239
Balance	412	412	—	—	412

Current fiscal year (from April 1, 2011 to March 31, 2012)

(Unit: Millions of yen)

	Reportable segment		Other	Corporate or elimination	Total
	Consumer Online Games	Sub-total			
Amortization	112	112	—	—	112
Balance	291	291	—	—	291

[Negative goodwill by reportable segment]

Previous fiscal year (from April 1, 2010 to March 31, 2011)

Not applicable

Current fiscal year (from April 1, 2011 to March 31, 2012)

Not applicable