

3. Consolidated financial statements

(1) Consolidated balance sheets

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2012)	Current 3rd quarter (As of December 31, 2012)
Assets		
Current assets		
Cash on hand and in banks	24,752	28,405
Notes and accounts receivable, trade	17,285	14,561
Merchandise and finished goods	1,793	3,313
Work-in-progress	443	627
Raw materials and supplies	1,417	1,868
Work-in-progress for game software	22,373	25,943
Other	7,030	7,727
Allowance for doubtful accounts	(58)	(51)
Total current assets	75,038	82,396
Fixed assets		
Tangible fixed assets, net of accumulated depreciation	12,844	13,341
Intangible fixed assets		
Goodwill	291	214
Other	3,619	6,993
Total intangible fixed assets	3,911	7,208
Investments and other assets		
Other	6,728	6,408
Allowance for doubtful accounts	(275)	(75)
Total investments and other assets	6,452	6,332
Total fixed assets	23,208	26,882
Total assets	98,247	109,278

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2012)	Current 3rd quarter (As of December 31, 2012)
Liabilities		
Current liabilities		
Notes and accounts payable, trade	7,257	9,601
Short-term borrowings	7,259	11,595
Accrued income taxes	2,977	1,815
Accrued bonuses	2,111	905
Allowance for sales returns	118	142
Other	9,604	10,779
Total current liabilities	29,327	34,838
Long-term liabilities		
Long-term borrowings	6,145	6,002
Accrued retirement benefits for employees	1,509	1,656
Other	1,912	2,001
Total long-term liabilities	9,567	9,660
Total liabilities	38,895	44,498
Net assets		
Shareholders' equity		
Common stock	33,239	33,239
Capital surplus	21,328	21,328
Retained earnings	27,328	31,670
Treasury stock	(15,846)	(15,847)
Total shareholders' equity	66,049	70,390
Accumulated other comprehensive income		
Net unrealized gain or loss on securities, net of tax	(46)	(5)
Cumulative translation adjustments	(6,650)	(5,604)
Total accumulated other comprehensive income	(6,697)	(5,610)
Total net assets	59,352	64,779
Total liabilities and net assets	98,247	109,278