

3. Consolidated financial statements

(1) Consolidated balance sheets

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2013)	Current 2nd quarter (As of September 30, 2013)
Assets		
Current assets		
Cash on hand and in banks	31,522	30,407
Notes and accounts receivable, trade	11,687	19,901
Merchandise and finished goods	1,756	1,720
Work-in-progress	906	600
Raw materials and supplies	1,592	1,009
Work-in-progress for game software	18,888	13,693
Other	10,552	7,746
Allowance for doubtful accounts	(64)	(59)
Total current assets	76,841	75,019
Fixed assets		
Tangible fixed assets, net of accumulated depreciation	13,258	13,547
Intangible fixed assets		
Goodwill	200	137
Other	7,709	10,419
Total intangible fixed assets	7,909	10,556
Investments and other assets		
Other	6,433	6,450
Allowance for doubtful accounts	(78)	(78)
Total investments and other assets	6,355	6,372
Total fixed assets	27,523	30,475
Total assets	104,365	105,495

(Unit: Millions of yen)

	Previous fiscal year (As of March 31, 2013)	Current 2nd quarter (As of September 30, 2013)
Liabilities		
Current liabilities		
Notes and accounts payable, trade	6,304	3,199
Electronically recorded monetary obligations	634	3,448
Short-term borrowings	11,194	11,152
Accrued income taxes	2,111	683
Accrued bonuses	1,679	206
Allowance for sales returns	187	93
Other	9,793	11,797
Total current liabilities	31,905	30,580
Long-term liabilities		
Long-term borrowings	6,000	6,000
Accrued retirement benefits for employees	1,697	1,789
Other	1,932	1,928
Total long-term liabilities	9,630	9,718
Total liabilities	41,536	40,299
Net assets		
Shareholders' equity		
Common stock	33,239	33,239
Capital surplus	21,328	21,328
Retained earnings	27,998	31,509
Treasury stock	(15,848)	(18,132)
Total shareholders' equity	66,718	67,945
Accumulated other comprehensive income		
Net unrealized gain on securities, net of tax	91	146
Cumulative translation adjustments	(3,981)	(2,895)
Total accumulated other comprehensive income	(3,889)	(2,748)
Total net assets	62,828	65,196
Total liabilities and net assets	104,365	105,495