

Consolidated Statements of Income (JPNGAAP)

Millions of yen	03/2004	03/2005	03/2006	03/2007	03/2008	03/2009	03/2010	03/2011	03/2012	03/2013	03/2014	03/2015
Net sales	63,202	73,864	124,473	163,472	147,516	135,693	192,257	125,271	127,896	147,981	155,023	167,891
Cost of sales	22,084	25,703	68,105	87,262	81,201	79,527	108,536	75,846	76,268	98,788	94,481	94,794
Gross profit	41,117	48,161	56,367	76,210	66,314	56,166	83,721	49,424	51,627	49,192	60,542	73,096
Reversal of provision for sales returns	1,420	1,569	1,316	1,186	2,271	1,135	4,863	4,046	1,706	1,551	4,672	4,877
Provision for sales returns	1,569	1,316	1,186	2,271	1,135	1,598	4,046	1,779	1,502	3,927	4,458	4,579
Net gross profit	40,968	48,414	56,497	75,125	67,450	55,703	84,538	51,691	51,831	46,817	60,756	73,394
Selling, general and administrative expenses												
Packaging freight charge	545	634	1,623	2,493	2,421	2,169	3,535	2,336	1,812	1,867	1,848	2,014
Advertising expense	5,119	5,346	7,458	6,331	5,892	5,546	11,053	7,935	7,258	12,309	7,913	10,386
Sales promotion expense	660	109	1,177	1,060	642	417	157	67	63	100	59	66
Allowance for doubtful accounts	332	77	101	-	8	-	-	-	67	-	36	69
Compensation for directors	231	233	498	682	567	456	519	596	541	607	572	435
Salaries	3,887	4,251	11,604	15,482	15,889	14,097	15,145	12,534	12,195	14,105	14,148	14,207
Provision for bonuses	1,130	418	1,350	2,237	1,403	1,755	2,378	1,408	1,814	1,483	2,193	1,936
Net periodic pension costs	491	107	251	446	36	353	1,102	1,135	1,288	1,484	1,088	323
Provision for directors' retirement benefits	6	121	19	42	47	20	13	15	13	12	17	11
Welfare expense	698	753	1,511	2,046	2,024	1,799	1,755	1,463	1,523	1,710	1,846	1,838
Rental expense	955	1,033	1,949	2,325	2,483	2,375	2,367	1,782	1,616	1,554	1,652	1,739
Commission fee	3,023	2,667	3,204	3,357	3,209	3,399	4,105	4,228	4,621	7,588	9,596	13,734
Depreciation and amortization	1,179	1,141	1,648	1,464	1,463	1,397	2,281	1,903	1,000	2,091	2,512	2,460
Other	3,307	5,079	8,625	11,238	9,839	9,637	11,886	8,956	7,298	7,984	6,726	7,742
Total Selling, general and administrative expenses	21,569	21,975	41,026	49,209	45,929	43,426	56,303	44,365	41,118	52,899	50,213	56,967
Operating income (loss)	19,398	26,438	15,470	25,916	21,520	12,277	28,235	7,325	10,713	(6,081)	10,543	16,426
Non-operating income												
Interest income	67	72	139	467	959	696	188	95	136	100	116	139
Dividends received	78	4	23	3	2	12	343	36	4	9	6	9
Foreign exchange gain	-	296	508	147	-	-	-	-	-	1,620	1,798	484
Rental income	0	30	63	69	70	43	30	24	17	14	18	20
Support fees received	-	-	28	-	-	-	-	-	-	-	-	-
Facilities' installation cooperation fees	-	-	79	51	52	-	-	-	-	-	-	-
Reversal of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-	-
Subsidy income	-	-	-	-	-	-	-	-	-	-	-	17
Gain on forgiveness of payable for group tax	-	-	-	-	-	-	-	-	-	-	-	-
Outsourcing service income	-	-	-	-	-	-	-	-	-	-	-	-
Gain on sale of crypto assets												
Revenue from business held for sale												
Investment profit on equity method	-	-	-	29	23	-	-	-	-	-	-	-
Miscellaneous income	294	138	202	407	258	157	195	190	127	114	210	219
Total non-operating income	440	542	1,046	1,176	1,367	909	758	347	286	1,858	2,150	890
Non-operating expenses												
Interest expenses	7	2	29	2	0	1	30	59	61	98	93	68
Commission fee	-	-	94	-	-	-	-	-	100	53	52	74
Loss on investments in securities	-	-	-	-	-	-	-	-	-	-	-	-
Office transfer related expenses	-	-	-	-	-	-	-	-	-	-	-	173
Provision for office relocation expenses	-	-	-	-	-	-	-	-	-	-	-	-
Foreign exchange loss	788	-	-	-	1,858	1,715	842	2,149	536	-	-	-
Loss on valuation of crypto assets	788	-	-	-	1,858	1,715	842	2,149	536	-	-	-
Business restructuring expenses	-	-	-	-	-	-	-	-	-	-	-	-
Stock issuance expenses	8	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of inventories	-	3	151	119	119	-	-	-	-	-	-	-
Loss on write-offs of content production account	-	983	460	-	1,799	-	-	-	-	-	-	-
Loss on inventory revaluation	-	-	190	281	170	-	-	-	-	-	-	-
Loss on liquidation of content	-	-	-	-	-	-	-	-	-	-	-	-
Loss on retirement of development related assets	-	-	-	-	-	-	-	-	-	-	-	-
Stock issuance expenses	-	-	-	31	-	-	-	-	-	-	-	-
Corporate bond issuance expenses	-	-	17	-	-	-	142	-	-	-	-	-
Loss on write-off of advance license payment	-	-	-	244	-	-	-	-	-	-	-	-
Expenses from business held for sale	-	-	-	-	-	-	-	-	-	-	-	-
Investment loss on equity method	760	-	7	-	-	18	49	-	-	-	-	-
Miscellaneous loss	25	90	18	172	75	189	105	73	3	3	13	15
Total non-operating expenses	1,590	1,080	968	852	4,023	1,925	1,171	2,282	701	155	159	332
Ordinary income (loss)	18,248	25,901	15,547	26,241	18,864	11,261	27,822	5,390	10,297	(4,378)	12,534	16,984

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Millions of yen	03/2004	03/2005	03/2006	03/2007	03/2008	03/2009	03/2010	03/2011	03/2012	03/2013	03/2014	03/2015
Extraordinary gain												
Gain on sale of property and equipment	-	0	-	-	-	-	33	1	-	2	2	1,394
Gain on sale of investment securities	59	106	1,353	410	64	0	10	0	48	8	24	82
Gain on sales of registered trademarks	-	-	-	-	-	-	-	-	-	-	-	-
Gain on divesture of business	-	-	-	2,697	47	-	-	-	-	-	-	-
Gain on sale of shares of subsidiaries and associates	240	-	-	-	-	-	-	-	192	-	-	-
Reversal of allowance for doubtful accounts	-	11	-	2	204	13	9	94	-	-	-	-
Reversal of allowance for retirement benefits	-	-	-	465	-	-	-	-	-	-	-	-
Reversal of allowance for game arcade closings	-	-	-	-	1,098	-	-	-	-	-	-	-
Reversal of allowance for obligation related to legal proceedings	-	-	-	-	-	181	-	-	-	-	-	-
Gain on forgiveness of debts	-	-	-	-	-	-	22	-	-	-	-	-
Gain on reversal of subscription rights to shares	-	-	-	-	-	-	20	125	46	445	35	44
Compensation income	-	-	-	-	-	-	-	-	-	-	351	-
Gain on disposition of foreign currency translation adjustment	-	-	-	-	-	-	-	317	-	-	-	-
Gain on liquidation of subsidiaries and associates	-	-	-	-	-	-	-	-	-	76	-	-
Gain on liquidation of subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-
Gain on reversal of debts	-	-	-	-	-	-	-	-	-	-	-	-
Subsidy income related to COVID-19	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	8	203	24	33	30	94	18	120	-	-
Total extraordinary gain	300	118	1,361	3,778	1,439	228	128	633	305	653	413	1,520
Extraordinary loss												
Loss on sale of property and equipment	123	2	19	17	145	26	69	1	30	58	7	741
Loss on disposal of property and equipment	198	50	457	1,085	950	790	389	621	352	213	130	258
Impairment loss	-	-	4,426	368	9	859	255	8,853	130	939	158	640
Loss on write-offs of bad debts	-	-	-	-	170	-	-	-	-	-	-	-
Loss on evaluation of investment securities	375	80	91	194	55	120	166	175	0	0	-	-
Loss on sale of investment securities	84	2	-	-	-	-	-	-	-	-	-	-
Reorganization costs	84	2	-	-	-	-	-	-	-	-	-	-
Loss on disposal and write-downs of assets associated with business restructuring	-	-	-	2,275	1,302	-	-	-	-	-	-	-
Severance payments associated with business restructuring	-	-	-	925	45	30	1,985	-	-	-	-	-
Loss on valuation of shares of subsidiaries and associates	125	145	-	-	-	-	-	-	-	-	-	41
Loss on sales of shares of subsidiaries and associates	-	-	-	-	-	-	-	-	-	-	-	-
Loss on liquidation of subsidiaries and associates	-	-	209	-	-	-	72	136	-	-	-	313
Adjustment loss in connection with advanced received in mobile business	-	-	302	-	-	-	-	-	-	-	-	-
Accelerated amortization of goodwill	-	-	-	1,831	136	-	12,209	-	-	-	-	-
Provision of amortization of consolidated adjustment account	-	145	-	-	-	-	-	-	-	-	-	-
Extraordinary loss on inventory write-offs	-	-	1,652	-	-	-	-	-	-	-	-	-
Allowance for doubtful accounts	-	-	505	2,086	452	-	-	-	-	-	-	-
Provision for loss on store closings	-	-	153	2,784	54	286	25	311	78	60	153	402
Loss on temporary closure	-	-	-	-	-	-	-	-	-	-	-	-
Loss associated with business restructuring	-	-	-	-	-	-	1,860	-	-	-	-	-
Acquisition costs	-	-	-	-	-	-	770	-	-	-	-	-
Legal settlement payment	-	-	-	-	156	15	-	-	-	-	-	-
Loss on adjustment for changes of accounting standard for asset retirement obligation	-	-	-	-	-	-	-	462	-	-	-	-
Loss on content	-	-	-	-	-	-	-	2,074	-	-	-	-
Loss on disposal of content	-	-	-	-	-	-	-	2,398	93	3,696	-	-
Loss on evaluation of content	-	-	-	-	-	-	-	-	-	4,834	1,725	-
Loss on event cancellations	-	-	-	-	-	-	-	-	-	-	-	-
Provision for loss on litigation	-	-	-	-	-	-	-	-	-	-	-	-
Loss on disaster	-	-	-	-	-	-	-	570	-	-	-	-
Other	-	16	59	60	140	221	114	398	55	1,406	607	664
Total extraordinary loss	907	443	7,878	11,629	3,618	2,350	17,919	16,007	741	11,210	2,783	3,062
Income (loss) before dividends distribution from silent partnership, income taxes (tokumei-kumiai)	17,640	25,576	9,031	18,390	16,685	9,139	10,031	(9,983)	9,862	(14,934)	10,164	15,442
Dividends distribution from silent partnership (tokumei-kumiai)	24	20	40	16	4	(14)	4	(12)	(4)	13	26	132
Profit (Loss) before income taxes	17,616	25,556	8,990	18,374	16,681	9,153	10,026	(9,970)	9,866	(14,948)	10,137	15,310
Income taxes—current	3,600	11,267	1,835	2,915	1,865	4,502	1,881	1,738	3,763	957	2,807	5,136
Income taxes for prior periods	-	-	-	-	-	-	1,745	-	-	-	-	-
Refunded income taxes	-	-	(912)	(127)	(424)	(1,841)	-	(2,249)	(50)	-	-	-
Income taxes—deferred	2,962	(760)	(9,039)	3,941	6,116	198	(3,158)	2,594	79	(2,208)	715	353
Total income taxes	6,563	10,506	(8,116)	6,730	7,558	2,859	469	2,083	3,792	(1,250)	3,522	5,489
Income (loss) before minority interests	-	-	-	-	-	-	-	(12,054)	6,074	(13,697)	6,615	9,820
Minority interests income (loss)	59	116	31	24	(73)	(39)	48	(11)	13	17	16	(11)
Profit (Loss)	10,993	14,932	17,076	11,619	9,196	6,333	9,509	(12,043)	6,060	(13,714)	6,598	9,831
Profit (loss) attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Profit (loss) attributable to owners of parent	-	-	-	-	-	-	-	-	-	-	-	-

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Millions of yen	03/2016	03/2017	03/2018	03/2019	03/2020	03/2021	03/2022	03/2023	03/2024	03/2025	03/2026
Net sales	214,101	256,824	250,394	271,276	260,527	332,532	365,275	343,267	356,344	324,506	297,661
Cost of sales	115,316	141,123	129,519	146,907	139,012	171,837	169,960	167,377	188,975	161,840	138,712
Gross profit	98,784	115,701	120,874	124,368	121,515	160,695	195,314	175,889	167,369	162,665	158,949
Reversal of provision for sales returns	4,867	3,227	6,118	4,152	9,016	4,150	-	-	-	-	-
Provision for sales returns	3,534	6,014	4,139	9,185	4,257	5,637	-	-	-	-	-
Net gross profit	100,116	112,914	122,854	119,335	126,274	159,208	195,314	175,889	167,369	162,665	158,949
Selling, general and administrative expenses											
Packaging freight charge	1,751	1,726	1,874	2,062	2,304	2,436	2,999	3,459	3,837	3,997	4,050
Advertising expense	20,270	25,541	22,585	29,460	21,006	28,239	24,739	24,744	25,108	14,357	10,794
Sales promotion expense	66	74	86	120	159	673	611	309	336	443	451
Allowance for doubtful accounts	54	12	-	-	-	-	-	-	-	-	-
Compensation for directors	565	557	773	470	497	771	738	587	564	573	580
Salaries	14,465	14,618	15,242	17,396	18,901	21,165	24,228	24,540	27,425	29,382	27,746
Provision for bonuses	2,916	2,492	3,740	3,433	4,005	3,368	6,484	3,978	5,617	5,171	5,829
Net periodic pension costs	539	678	534	692	1,021	1,205	1,002	1,221	1,071	1,134	998
Provision for directors' retirement benefits	10	-	-	-	-	-	-	-	-	-	-
Welfare expense	2,092	2,161	2,522	2,642	2,835	3,051	3,396	3,587	3,887	4,655	4,497
Rental expense	2,118	2,100	2,306	2,699	2,919	2,882	2,991	3,027	3,174	5,235	4,079
Commission fee	18,996	21,554	23,539	24,700	28,377	35,900	55,391	52,875	47,980	40,911	32,531
Depreciation and amortization	2,476	2,272	2,495	2,410	2,725	2,903	3,153	2,874	3,693	4,015	3,732
Other	7,772	7,825	8,976	8,610	8,762	9,384	10,314	10,353	12,112	12,206	8,920
Total Selling, general and administrative expenses	74,097	81,618	84,677	94,699	93,515	111,982	136,053	131,557	134,810	122,085	104,213
Operating income (loss)	26,018	31,295	38,176	24,635	32,759	47,226	59,261	44,331	32,558	40,580	54,736
Non-operating income											
Interest income	85	75	107	167	363	76	101	714	1,550	2,381	2,829
Dividends received	9	9	14	0	0	0	0	0	0	1,335	-
Foreign exchange gain	-	-	-	3,459	-	2,727	10,489	10,365	9,304	-	7,213
Rental income	16	16	35	72	36	17	33	38	47	-	-
Support fees received	-	-	-	-	-	-	-	-	-	-	-
Facilities' installation cooperation fees	-	-	-	-	-	-	-	-	-	-	-
Reversal of allowance for doubtful accounts	213	2	161	-	-	-	-	-	-	-	-
Subsidy income	495	33	126	-	-	-	-	-	-	-	-
Gain on forgiveness of payable for group tax	-	62	31	37	370	-	-	-	-	-	-
Outsourcing service income	-	-	-	125	-	-	-	-	-	-	-
Gain on sale of crypto assets							2,904	1,358	341	-	-
Revenue from business held for sale							-	4,051	-	-	-
Investment profit on equity method	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous income	158	93	281	136	198	222	777	411	487	515	391
Total non-operating income	980	293	757	3,999	969	3,043	14,307	16,940	11,731	4,233	10,434
Non-operating expenses											
Interest expenses	67	52	84	107	135	87	150	72	187	243	85
Commission fee	14	6	10	5	5	19	475	1,249	452	462	-
Loss on investments in securities	-	-	-	40	127	169	-	-	-	-	-
Office transfer related expenses	44	31	152	65	-	-	-	-	1,017	612	153
Provision for office relocation expenses	-	-	-	-	-	-	-	-	883	200	310
Foreign exchange loss	1,545	358	2,477	-	1,173	-	-	-	-	1,232	-
Loss on valuation of crypto assets	1,545	358	2,477	-	1,173	-	-	-	-	206	81
Business restructuring expenses	-	-	-	-	-	-	-	-	-	650	-
Stock issuance expenses	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of inventories	-	-	-	-	-	-	-	-	-	-	-
Loss on write-offs of content production account	-	-	-	-	-	-	-	-	-	-	-
Loss on inventory revaluation	-	-	-	-	-	-	-	-	-	-	-
Loss on liquidation of content	-	-	-	-	-	-	1,289	-	-	-	-
Loss on retirement of development related assets	-	-	-	-	-	-	862	-	-	-	-
Stock issuance expenses	-	-	-	-	-	-	-	-	-	-	-
Corporate bond issuance expenses	-	-	-	-	-	-	-	-	-	-	-
Loss on write-off of advance license payment	-	-	-	-	-	-	-	-	-	-	-
Expenses from business held for sale	-	-	-	-	-	-	-	5,191	-	-	-
Investment loss on equity method	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous loss	4	11	83	0	191	9	86	48	208	266	69
Total non-operating expenses	1,676	459	2,809	219	1,633	286	2,865	6,562	2,748	3,874	700
Ordinary income (loss)	25,322	31,128	36,124	28,415	32,095	49,983	70,704	54,709	41,541	40,939	64,469

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Millions of yen	03/2016	03/2017	03/2018	03/2019	03/2020	03/2021	03/2022	03/2023	03/2024	03/2025	03/2026
Extraordinary gain											
Gain on sale of property and equipment	18	4	9	15	2	1	6	826	-	40	1
Gain on sale of investment securities	1	-	351	0	-	-	-	-	8	-	-
Gain on sales of registered trademarks	-	-	-	-	-	-	-	680	-	-	-
Gain on divesture of business	-	-	-	-	-	-	-	-	-	-	-
Gain on sale of shares of subsidiaries and associates	-	-	-	-	-	-	353	9,465	-	-	-
Reversal of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-
Reversal of allowance for retirement benefits	-	-	-	-	-	-	-	-	-	-	-
Reversal of allowance for game arcade closings	-	-	-	-	-	-	-	-	-	-	-
Reversal of allowance for obligation related to legal proceedings	-	-	-	-	-	-	-	-	-	-	-
Gain on forgiveness of debts	-	-	-	-	-	-	-	-	-	-	-
Gain on reversal of subscription rights to shares	19	20	2	-	7	2	8	4	8	10	33
Compensation income	-	-	-	-	-	-	-	-	-	-	-
Gain on disposition of foreign currency translation adjustment	-	105	-	-	-	-	-	-	-	-	-
Gain on liquidation of subsidiaries and associates	-	-	-	-	-	-	-	-	-	-	-
Gain on liquidation of subsidiaries	-	69	5	-	-	-	-	-	-	-	-
Gain on reversal of debts	-	82	-	-	-	-	-	-	-	-	-
Subsidy income related to COVID-19	-	-	-	-	-	335	290	11	-	-	-
Other	-	20	-	8	-	-	72	46	-	-	-
Total extraordinary gain	40	302	368	23	9	339	730	11,033	16	51	34
Extraordinary loss											
Loss on sale of property and equipment	36	-	18	-	-	18	-	-	47	17	63
Loss on disposal of property and equipment	194	210	131	198	130	316	212	112	110	1,165	267
Impairment loss	1,961	437	40	368	367	520	109	73	5	26	49
Loss on write-offs of bad debts	-	-	-	-	-	-	-	-	-	-	-
Loss on evaluation of investment securities	-	-	-	-	-	449	351	162	150	17	934
Loss on sale of investment securities	-	-	-	-	-	-	-	-	-	-	-
Reorganization costs	-	-	-	-	-	-	-	-	-	-	12,135
Loss on disposal and write-downs of assets associated with business restructuring	-	-	-	-	-	-	-	-	-	-	-
Severance payments associated with business restructuring	-	-	-	-	-	-	-	-	-	-	-
Loss on valuation of shares of subsidiaries and associates	1,702	0	-	680	-	251	239	498	1,216	-	-
Loss on sales of shares of subsidiaries and associates	-	-	371	-	-	-	-	-	-	-	-
Loss on liquidation of subsidiaries and associates	-	4,898	-	-	-	-	-	-	-	-	-
Adjustment loss in connection with advanced received in mobile business	-	-	-	-	-	-	-	-	-	-	-
Accelerated amortization of goodwill	-	-	-	-	-	-	-	-	-	-	-
Provision of amortization of consolidated adjustment account	-	-	-	-	-	-	-	-	-	-	-
Extraordinary loss on inventory write-offs	-	-	-	-	-	-	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-
Provision for loss on store closings	15	-	-	-	117	629	-	-	-	-	-
Loss on temporary closure	-	-	-	-	141	2,392	296	-	-	-	-
Loss associated with business restructuring	-	-	-	-	-	-	-	-	-	-	-
Acquisition costs	-	-	-	-	-	-	-	-	-	-	-
Legal settlement payment	-	-	-	-	-	-	-	-	-	-	-
Loss on adjustment for changes of accounting standard for asset retirement obligation	-	-	-	-	-	-	-	-	-	-	-
Loss on content	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of content	-	-	-	3,638	-	-	-	6,303	22,087	-	-
Loss on evaluation of content	-	-	-	-	-	-	-	-	-	-	-
Loss on event cancellations	-	-	-	-	544	-	-	-	-	-	-
Provision for loss on litigation	-	-	-	-	-	-	-	-	-	220	-
Loss on disaster	-	-	-	-	-	-	-	-	-	-	-
Other	14	37	4	422	9	49	1	161	5	-	699
Total extraordinary loss	3,925	5,584	565	5,307	1,311	4,628	1,212	7,312	23,622	1,447	14,148
Income (loss) before dividends distribution from silent partnership, income taxes (tokumei-kumiai)	-	-	-	-	-	-	-	-	-	-	-
Dividends distribution from silent partnership (tokumei-kumiai)	-	-	-	-	-	-	-	-	-	-	-
Profit (Loss) before income taxes	21,436	25,846	35,927	23,131	30,793	45,694	70,223	58,431	17,935	39,542	50,356
Income taxes—current	6,690	5,331	9,216	2,968	10,581	19,430	20,511	11,060	10,597	5,440	19,882
Income taxes for prior periods	-	-	-	-	-	-	-	-	-	3,291	-
Refunded income taxes	-	-	-	-	-	-	-	-	-	-	-
Income taxes—deferred	(5,146)	472	878	784	(1,136)	(690)	(1,320)	(1,916)	(7,595)	6,370	827
Total income taxes	1,544	5,804	10,094	3,753	9,444	18,740	19,191	9,143	3,001	15,101	20,709
Income (loss) before minority interests	-	-	-	-	-	-	-	-	-	-	-
Minority interests income (loss)	-	-	-	-	-	-	-	-	-	-	-
Profit (Loss)	19,892	20,042	25,832	19,378	21,348	26,954	51,031	49,287	14,933	24,440	29,646
Profit (loss) attributable to non-controlling interests	8	3	11	4	1	12	17	22	21	26	30
Profit (loss) attributable to owners of parent	19,884	20,039	25,821	19,373	21,346	26,942	51,013	49,264	14,912	24,414	29,616