



**Consolidated Financial Results**  
**for the Six-Month Period Ended September 30, 2010 (Japan GAAP)**

November 4, 2010

**Company name:** SQUARE ENIX HOLDINGS CO., LTD.  
**Shares traded:** Tokyo Stock Exchange, First Section  
**Company code:** 9684  
**Company URL:** <http://www.square-enix.com/eng>  
**Representative:** Yoichi Wada, President and Representative Director  
**Contact:** Yosuke Matsuda, Director and Chief Financial Officer, tel (03) 5333-1144  
**Financial report (Shihanki-Hokokusho) submission:** November 11, 2010  
**Cash dividend payment commencement:** December 3, 2010  
**Supplementary quarterly materials prepared:** Yes  
**Quarterly results presentation held:** Yes (for institutional investors and analysts)

*(Amounts under one million yen are rounded down)*

**1. Consolidated Financial Results (April 1, 2010 to September 30, 2010)**

(1) Consolidated Financial Results (cumulative)

*(Millions of yen and year-on-year changes in percents)*

	Net sales	Operating income	Recurring income	Net income
Six months ended	%	%	%	%
September 30, 2010	68,056 (24.8)	5,712 (56.4)	3,520 (71.1)	1,723 (35.8)
September 30, 2009	90,561 33.2	13,091 39.3	12,181 25.5	2,683 (55.7)

	Earnings per share (basic)	Earnings per share (diluted)
Six months ended	yen	yen
September 30, 2010	14.98	14.96
September 30, 2009	23.32	23.32

(2) Consolidated Financial Position

*(Millions of yen, ratios in percents and per share data)*

	Total assets	Net assets	Equity ratio	Net assets per share
As of			%	yen
September 30, 2010	255,732	150,228	58.1	1,291.66
March 31, 2010	270,529	154,258	56.4	1,326.82

**Note:** Total equity As of September 30, 2010: 148,634 million yen  
 As of March 31, 2010: 152,680 million yen

## 2. Dividends

	Dividends per share				
	1Q	2Q	3Q	Year-end	Total
	yen	yen	yen	yen	yen
Fiscal year ended March 31, 2010	-	10.00	-	25.00	35.00
Fiscal year ending March 31, 2011	-	10.00			
Fiscal year ending March 31, 2011 (projection)			-	20.00	30.00

Note: Change in dividend projection from previous announcement: No

## 3. Consolidated Forecasts (April 1, 2010 to March 31, 2011)

(Millions of yen, year-on-year changes in percents and per share data)

	Net sales	Operating income	Recurring income	Net income	Earnings per share
	%	%	%	%	yen
Fiscal year ending March 31, 2011	160,000 (16.8)	20,000 (29.2)	20,000 (28.1)	12,000 26.2	104.28

Note: Change in consolidated forecasts from previous announcement: No

## 4. Other (for additional details, refer to "Other Information" on page 4 of the Supplemental Information)

- (1) Significant changes among major subsidiaries during the period: No  
(Resulting in changes in the scope of consolidation for specific subsidiaries in the period under review)
- (2) Use of simplified or special accounting treatment: Yes  
(Adoption of simplified or special accounting treatment in the preparing quarterly financial statements)
- (3) Changes in accounting policies, procedures, and methods of presentation for consolidated financial statements
  1. Changes associated with revision in accounting standards: Yes
  2. Other changes: No
- (4) Outstanding shares (common stock)
  1. Number of shares issued and outstanding (including treasury stock):
 

As of September 30, 2010	115,370,596
As of March 31, 2010	115,370,596
  2. Number of treasury stock:
 

As of September 30, 2010	298,448
As of March 31, 2010	297,765
  3. Average number of shares during the period (cumulative):
 

Six-month period ended September 30, 2010	115,072,443
Six-month period ended September 30, 2009	115,042,363

Disclaimer: (1) This document is a translation of the Japanese language "Kessan Tanshin" prepared in accordance with the guidelines of the Tokyo Stock Exchange. The Japanese language document shall prevail in the event any differences or discrepancies exist between this English translation and the original. (2) At the time of disclosure of this report, review procedures for quarterly financial statements pursuant to the Financial Instruments and Exchange Law had not been completed. (3) The forward-looking statements in this document are based upon the information currently available and necessarily include elements that are not entirely predictable. Actual results may differ from the forward-looking statements in this document. (4) Please refer to "Qualitative information on consolidated business forecasts" on page 4 of the Supplemental Information for additional information related to Group forecasts.

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### For reference:

A presentation of results for the six month-period ended September 30, 2010 to institutional investors and analysts will be held on Thursday, November 4, 2010. Slides and speaker remarks from this meeting will be posted on the Group's website with all due haste.

## **1. Qualitative Information on Consolidated Results for the Six-Month Period Ended September 30, 2010**

### **(1) Qualitative information on consolidated business results**

The Square Enix Group (the "Group") is continuing determined efforts to strengthen the competitiveness and profitability of its business segments of Digital Entertainment, Amusement, Publication and Merchandising.

Net sales for the six-month period ended September 30, 2010 totaled ¥68,056 million (a decrease of 24.8% from the same period of the prior fiscal year), operating income amounted to ¥5,712 million (a decrease of 56.4% from the same period of the prior fiscal year), recurring income amounted to ¥3,520 million (a decrease of 71.1% from the same period of the prior fiscal year) and net income amounted to ¥1,723 million (a decrease of 35.8% from the same period of the prior fiscal year).

A discussion of results by segment for the six-month period ended September 30, 2010 follows.

#### **Digital Entertainment**

The Digital Entertainment segment plans, develops, distributes and operates digital entertainment content primarily in the form of games. Digital entertainment content is offered to meet customer lifestyles across a variety of usage environments such as consumer game consoles (including handheld game machines), personal computers and mobile phones. During the six-month period ended September 30, 2010, "DRAGON QUEST MONSTERS: Joker 2" released in April and "Kane & Lynch 2: Dog Days" released in August became million sellers.

Net sales and operating income in the Digital Entertainment segment totaled ¥35,178 million and ¥6,482 million, respectively.

#### **Amusement**

The Amusement segment consists of TAITO CORPORATION's operation of amusement facilities and the planning, development and distribution of arcade game machines and related products for amusement facilities. The planning, development and operation of arcade game machines by SQUARE ENIX CO., LTD. are also included in this segment.

Results in the six-month period ended September 30, 2010 were impacted by amusement facility operations, which remained at unsatisfactory levels under the continued difficult market conditions.

Net sales and operating income in the Amusement segment totaled ¥23,540 million and ¥1,976 million, respectively.

## Publication

The Publication segment includes comic books, game strategy books and comic magazines.

During the six-month period ended September 30, 2010, the Group had favorable results supported by continued strong comic book sales accelerated by TV broadcasting animation programs of popular titles. Net sales and operating income in the Publication segment totaled ¥7,559 million and ¥2,055 million, respectively.

## Merchandising

The Merchandising segment includes the planning, production, distribution and licensing of derivative products of titles owned by the Group.

Net sales and operating income in the Merchandising segment totaled ¥1,780 million and ¥440 million, respectively.

## (2) Qualitative information on consolidated financial position

As of September 30, 2010, total current assets were ¥202,062 million (a decrease of 5.3% compared to March 31, 2010), total non-current assets were ¥53,670 million (a decrease of 6.1%), total current liabilities were ¥63,722 million (a decrease of 15.3%), total non-current liabilities were ¥41,782 million (an increase of 1.9%) and net assets were ¥150,228 million (a decrease of 2.6%).

The main factors affecting net assets during the six-month period ended September 30, 2010 were changes in net income, dividends from retained earnings and foreign currency translation adjustments.

## Consolidated Cash Flow

As of September 30, 2010, cash and cash equivalents totaled ¥143,899 million.

Cash flows during the six-month period ended September 30, 2010 as well as the principal factors behind these cash flows are described below.

### i. Net cash provided by operating activities

Income before income taxes and minority interests was ¥3,211 million for the six-month period ended September 30, 2010, a decrease of ¥4,782 million compared to the same period of the prior fiscal year. Depreciation and amortization was ¥3,013 million (a decrease of ¥644 million compared to the prior fiscal year). Accounts receivable decreased by ¥7,273 million (¥20,288 million positive cash impact compared to prior fiscal year). Inventories increased by ¥3,009 million (¥1,740 million negative cash impact compared to the prior fiscal year). Accounts payable decreased ¥1,366 million (¥2,575 million negative cash impact compared to the prior fiscal year). Income taxes paid were ¥3,803 million (an increase of ¥263 million compared to the prior fiscal year). Refunded income taxes were ¥1,478 million (an increase of ¥1,478

million compared to the prior fiscal year). As a result, net cash provided by operating activities during the six-month period ended September 30, 2010 totaled ¥7,587 million (an increase of ¥3,455 million compared to the prior fiscal year).

ii. Net cash used in investing activities

Net cash and cash equivalents provided by investing activities totaled ¥33,401 million (compared to net cash used in investing activities of ¥16,871 million in the same period of the previous fiscal year).

The main factors were proceeds from redemption of securities of ¥35,000 million, proceeds from return of rental deposits of ¥1,060 million and payments for acquiring property and equipment of ¥2,165 million and.

iii. Net cash used in financing activities

Net cash used in financing activities totaled ¥4,220 million (an increase of ¥2,080 million compared to same period of the prior fiscal year). The main factors were payments for dividends of ¥2,873 million and payments of short-term loans of ¥1,346 million.

### (3) Qualitative information on consolidated business forecasts

The Group is prepared to meet the new business environment that is expanding our customer base through the proliferation of broadband networks to homes and a wider selection of digital entertainment platforms. We view this change as an opportunity to capture new profit sources and are making every effort to expand our financially well-established network related businesses to have our Group's attractive content enjoyed by an ever-growing number of customers.

The Group's consolidated forecasts for the fiscal year ending March 31, 2011 are unchanged from those disclosed on August 6, 2010.

## 2. Other Information

### (1) Significant changes among subsidiaries during the period

None

### (2) Use of simplified or special accounting treatment

i. Use of simplified accounting treatment

1. Calculation methods for depreciation allowances of fixed assets

For assets to which the declining balance method is applied, depreciation allowance is calculated by the amount distributed proportionally for that consolidated fiscal year.

2. Methods for calculating deferred income tax assets and deferred tax liabilities

In assessing the collectability of deferred tax assets, future performance forecasts and tax planning in the previous fiscal year are utilized based on a determination that there has been no marked change in the operating environment since the end of the previous fiscal year and that there has been no marked change with respect to the occurrence of temporary differences.

ii. Use of special accounting treatment

None

### (3) Changes in accounting policies, procedures, and methods of presentation for consolidated financial statements

i. Application of Accounting Standard for Asset Retirement Obligations

Effective from the first quarter of the fiscal year ending March 31, 2011, "Accounting Standard for Asset Retirement Obligations" (ASBJ Statement No.18, issued March 31, 2008) and "Guidance on Accounting Standard for Asset Retirement Obligations" (ASBJ Guidance No. 21, issued March 31, 2008) have been applied. Accordingly, in the six-month period ended September 30, 2010, operating income and recurring income each decreased ¥21 million, while income before income taxes and minority interests decreased ¥484 million. In addition, the amount of asset retirement obligation change was ¥649 million following the application of the accounting standard and guidance.

ii. Application of Accounting Standard for Equity Method of Accounting for Investments and Practical Solution on Unification of Accounting Policies Applied to Associates Accounted for Using the Equity Method

Effective from the first quarter of the fiscal year ending March 31, 2011, "Accounting Standard for Equity Method of Accounting for Investments" (ASBJ Statement No.16, issued March 10, 2008) and "Practical Solution on Unification of Accounting Policies Applied to Associates Accounted for Using the Equity Method" (ASBJ PITF No.24, issued March 10, 2008) have been applied.

These changes had no impact on recurring income and income before income taxes and minority interests in the six-month period ended September 30, 2010.

### (4) Subsequent events affecting going concern assumptions

None

### 3. Consolidated Financial Statements

#### (1) Consolidated Balance Sheets

(Millions of yen)

	As of September 30, 2010	As of March 31, 2010
<b>Assets</b>		
Current assets		
Cash and deposits	110,295	111,211
Notes and accounts receivable	22,166	30,682
Short-term investment securities	35,000	35,000
Merchandise and finished goods	3,342	3,237
Work in progress	291	54
Raw materials and supplies	546	469
Content production account	18,179	16,025
Other	12,456	17,199
Allowance for doubtful accounts	(215)	(533)
Total current assets	202,062	213,347
Non-current assets		
Property and equipment	18,437	18,850
Intangible assets		
Goodwill	9,169	10,233
Other	10,326	11,390
Total intangible assets	19,495	21,623
Investments and other assets	15,737	16,707
Total non-current assets	53,670	57,182
<b>Total assets</b>	<b>255,732</b>	<b>270,529</b>



(Millions of yen)

	As of September 30, 2010	As of March 31, 2010
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable	9,042	10,666
Short-term loans	1,326	2,808
Current portion of corporate bonds	37,000	37,000
Accrued income taxes	860	4,090
Reserve for bonuses	1,153	1,571
Allowance for sales returns	4,164	4,046
Allowance for game arcade closings	172	321
Asset retirement obligations	2	-
Other	9,998	14,753
Total current liabilities	63,722	75,257
Non-current liabilities		
Corporate bonds	35,000	35,000
Allowance for employees' retirement benefits	2,593	2,170
Allowance for directors' retirement benefits	258	250
Allowance for game arcade closings	608	645
Asset retirement obligations	647	-
Other	2,674	2,947
Total non-current liabilities	41,782	41,013
Total liabilities	105,504	116,271
Net assets		
Shareholders' equity		
Common stock	15,204	15,204
Capital surplus	44,444	44,444
Retained earnings	97,672	98,848
Treasury stock	(857)	(856)
Total shareholders' equity	156,464	157,641
Valuation and translation adjustments		
Unrealized loss on revaluation of other investment securities	(77)	(9)
Foreign currency translation adjustments	(7,752)	(4,951)
Total valuation and translation adjustments	(7,830)	(4,960)
Stock acquisition rights	794	715
Minority interests in consolidated subsidiaries	800	861
Total net assets	150,228	154,258
Total liabilities and net assets	255,732	270,529

## (2) Consolidated Statements of Income

	<i>(Millions of yen)</i>	
	Six months ended September 30, 2010	Six months ended September 30, 2009
Net sales	68,056	90,561
Cost of sales	39,112	49,650
Gross profit	28,944	40,910
Reversal of allowance for sales returns	4,046	4,863
Provision for allowance for sales returns	4,164	4,501
Net gross profit	28,826	41,272
Selling, general and administrative expenses	23,113	28,181
Operating income	5,712	13,091
Non-operating income		
Interest income	128	99
Dividends received	13	13
Amortization of negative goodwill	-	45
Miscellaneous income	55	103
Total non-operating income	197	261
Non-operating expenses		
Interest expenses	50	7
Investment loss on equity method	-	47
Commissions paid	22	36
Foreign exchange loss	2,298	1,065
Miscellaneous loss	18	12
Total non-operating expenses	2,389	1,170
Recurring income	3,520	12,181
Extraordinary gain		
Gain on sale of property and equipment	0	32
Reversal of allowance for doubtful accounts	162	40
Gain on reversal of stock acquisition rights	96	-
Reversal of foreign currency translation adjustments	317	-
Other	104	2
Total extraordinary gain	681	75
Extraordinary loss		
Loss on disposal of property and equipment	290	107
Loss on sale of investment securities	-	0
Severance payments associated with business restructuring	-	2,012
Loss associated with business restructuring	-	1,171
Acquisition costs	-	825
Loss on adjustment for changes of accounting standard for asset retirement obligations	462	-
Other	243	140
Total extraordinary loss	996	4,258
Income before income taxes, minority interests and distribution of loss in partnership (tokumei-kumiai)	3,205	7,998
Distribution of loss in partnership (tokumei-kumiai)	(5)	5
Income before income taxes and minority interests	3,211	7,993
Current income taxes	49	5,871
Income taxes for prior periods	-	911
Deferred income taxes	1,431	(1,475)
Total income taxes	1,481	5,307
Net income before minority interests	1,730	-
Minority interests in consolidated subsidiaries	6	3
Net income	1,723	2,683

## (3) Consolidated Statements of Cash Flows

(Millions of yen)

	Six months ended September 30, 2010	Six months ended September 30, 2009
Cash flows from operating activities		
Income before income taxes and minority interests	3,211	7,993
Depreciation and amortization	3,013	3,657
Amortization of goodwill	751	823
Reversal of foreign currency translation adjustments	(317)	-
Loss on adjustment for changes of accounting standard for asset retirement obligations	462	-
Increase (decrease) in allowance for doubtful accounts	(331)	(345)
Increase (decrease) in reserve for bonuses	(417)	(163)
Increase (decrease) in allowance for sales returns	394	(111)
Increase (decrease) in allowance for employees' retirement benefits	423	370
Increase (decrease) in allowance for directors' retirement benefits	7	6
Increase (decrease) in allowance for game arcade closings	(142)	(138)
Interest and dividends received	(141)	(112)
Interest expenses	50	7
Foreign exchange loss (gain)	2,398	1,211
Investment loss (gain) on equity method	-	47
Loss on disposal of property and equipment	290	107
Decrease (increase) in accounts receivable	7,273	(13,015)
Decrease (increase) in inventories	(3,009)	(1,269)
Increase (decrease) in accounts payable	(1,366)	1,209
Other	(2,734)	7,275
Subtotal	9,814	7,554
Interest and dividends received	153	124
Interest paid	(55)	(7)
Income taxes paid	(3,803)	(3,539)
Refunded income taxes	1,478	-
Net cash provided by operating activities	7,587	4,132
Cash flows from investing activities		
Payments for acquiring property and equipment	(2,165)	(3,089)
Proceeds from sale of property and equipment	10	142
Payments for acquiring intangible assets	(157)	(183)
Proceeds from redemption of securities	35,000	-
Proceeds from sale of investment securities	-	7
Payments for purchase of investments in subsidiaries	(20)	-
Payments for rental deposits	(88)	(250)
Proceeds from return of rental deposits	1,060	490
Investments in time deposits	(546)	(1,518)
Proceeds from time deposits	546	106
Payments for purchase of investments in subsidiaries resulting in change in scope of consolidation	-	(12,478)
Payments for loans	(3)	(5)
Proceeds from recovery of loans	7	37
Other	(241)	(130)
Net cash provided by (used in) investing activities	33,401	(16,871)

(Millions of yen)

	Six months ended September 30, 2010	Six months ended September 30, 2009
Cash flows from financing activities		
Proceeds from short-term loans	-	3,037
Payments for short-term loans	(1,346)	-
Payments for long-term loans	-	(3,021)
Proceeds from issuances of shares	-	139
Payments for acquisition of treasury stock	(1)	(1)
Payments for dividends	(2,873)	(2,293)
Other	0	0
Net cash provided by (used in) financing activities	(4,220)	(2,140)
Effect of exchange rate changes on cash and cash equivalents	(2,484)	(110)
Net increase (decrease) in cash and cash equivalents	34,283	(14,990)
Cash and cash equivalents at beginning of the year	109,717	111,875
Increase in cash and cash equivalents due to inclusion of newly consolidated subsidiaries in the scope of consolidation	-	65
Decrease in cash and cash equivalents due to exclusion of subsidiaries from the scope of consolidation	(101)	(495)
Cash and cash equivalents at end of period	143,899	96,455

(4) Going concern assumptions

None

(5) Segment Information

Consolidated Business Segment Information

Six-month period ended September 30, 2009

(Millions of yen)

	Games	Amusement	Publication	Mobile phone content	Merchandising	Total	Eliminations or unallocated	Consolidated total
<b>Sales and operating income</b>								
Net sales								
(1) Sales to outside customers	48,442	25,853	7,875	5,179	3,210	90,561	-	90,561
(2) Intersegment sales	1	-	-	0	1	2	(2)	-
Total	48,444	25,853	7,875	5,179	3,211	90,563	(2)	90,561
Operating income	10,365	1,106	2,335	2,169	1,387	17,364	(4,273)	13,091

Notes:

1. The classification of business segments is made according to the types of products and services.

2. Major products offered by each business segment:

<i>Segment</i>	<i>Major Products</i>
Games	Games, online games
Amusement	Amusement facility operation and rental, sales of amusement game machines
Publication	Magazine comics, serial comics, game-related books
Mobile phone content	Content for mobile phones
Merchandising	Derivative products such as character merchandise

3. The Square Enix group (the "Group") has been making determined effort to strengthen the foundation and profitability of its business segments of Games (offline), Games (online), Mobile Phone Content, Publication, Amusement and Others under this new established holding company since October 2008. Based on the changes in corporate structure as well as adjustment and strengthening its business foundation, the Group has decided to change its business segments to Games, Amusement, Publication, Mobile Phone Content and Merchandising, starting from the fiscal year ended March 31, 2010. The segment information of the same period in the previous fiscal year applied to the new business segmentation follows.

4. Change in allocation of operating expenses:

While all of the expenses for the administration department of Taito Corporation was included in the Amusement the past, these expenses have been included in Eliminations or unallocated since the first quarter ended in June 30, 2009. The changes to allocation was made to deliver a clearer view of administrative expenses in each segment. The operating expenses for the administration department of Taito Corporation are as follows:

Six-month period ended September 30, 2009: 1,071 million yen

5. Due to the acquisition of Eidos Ltd. in the first quarter of the fiscal year ended March 31, 2010, the amount of total assets for the Game segment increased by 37,985 million yen.

## Consolidated Geographic Segment Information

Six-month period ended September 30, 2009

(Millions of yen)

	Japan	North America	Europe	Asia	Total	Eliminations or Unallocated	Consolidated total
Sales and operating income (loss)							
Net sales							
(1) Sales to outside customers	69,461	10,897	10,035	165	90,561	-	90,561
(2) Intersegment sales	2,188	1,266	3,654	40	7,150	(7,150)	-
Total	71,650	12,164	13,690	206	97,711	(7,150)	90,561
Operating income (loss)	13,018	(118)	168	9	13,077	13	13,091

- Notes:
- The classification of geographic segments is made according to geographical distances.
  - Main countries included in each segment:
    - North America: United States of America, Canada
    - Europe: United Kingdom, France, Germany, others
    - Asia: China, South Korea
  - Due to the acquisition of Eidos Ltd. in the first quarter of the fiscal year ended March 31, 2010, Canada is added to the North America segment and France, Germany and others are added to the Europe segment.

## Consolidated Overseas Sales

Six-month period ended September 30, 2009

(Millions of yen, except percentages)

	North America	Europe	Asia	Total
I. Overseas sales	11,319	10,159	737	22,215
II. Consolidated sales	-	-	-	90,561
III. Percentage of overseas sales to consolidated sales (%)	12.5	11.2	0.8	24.5

- Notes:
- The classification of geographic segments is made according to geographical distances.
  - Main countries included in each segment:
    - North America: United States of America, Canada
    - Europe: United Kingdom, France, Germany, others
    - Asia: China, South Korea, Taiwan, others
  - Overseas sales represent sales of the Company and its consolidated subsidiaries to countries and areas outside of Japan.

## Segment Information

### 1. Outline of reporting segments

The Group's reporting segments are business units for which discrete financial data is available and periodically reviewed by the Board of Directors in the determination of resource allocation as well as the evaluation of business performance.

Under internationally renowned brands such as SQUARE ENIX, TAITO and EIDOS the Square Enix Group strives to offer high quality entertainment content and services through a variety of usage environments to match customer lifestyles.

To this end, the Group offers entertainment content and services in a variety of forms including: (1) interactive digital content for game consoles, personal computers and mobile phones in the "Digital Entertainment" segment; (2) amusement facility operation as well as the sales and rental of arcade game machines in the "Amusement" segment; (3) publication of comic books, game strategy books and comic magazines in the "Publication" segment; and (4) planning, production, distribution and licensing of derivative products in the "Merchandising" segment. These four classifications serve as the Group's reporting segments.

### 2. Information on sales and income by reporting segment

Six-month period ended September 30, 2010

(Millions of yen)

	Reporting Segments				Total	Adjustment (Note 1)	Consolidated total (Note 2)
	Digital Entertainment	Amusement	Publication	Merchandising			
Sales and operating income							
Net sales							
(1) Sales to outside customers	35,178	23,540	7,559	1,777	68,056	-	68,056
(2) Intersegment sales	0	-	-	2	2	(2)	-
Total	35,178	23,540	7,559	1,780	68,059	(2)	68,056
Operating income	6,482	1,976	2,055	440	10,955	(5,242)	5,712

- Notes:
1. Segment adjustments (5,242 million yen) include amortization of goodwill (751 million yen) and unallocated corporate operating expenses (4,498 million yen).
  2. Operating income for segments are adjusted in operating income on the quarterly consolidated statements of income.

### 3. Information on fixed assets, impairment loss and goodwill by reporting segment

None

(Additional information)

Effective from the first quarter ended June 30, 2010, "Revised accounting standard for disclosures about segments of an enterprise and related information" (ASBJ statement No. 17 of March 27, 2009) and "Guidance on accounting disclosures about standard for disclosures about segments of an enterprise and related information" (ASBJ Guidance No. 20 of March 21, 2009) have been adopted.

### (6) Material changes in shareholders' equity

None