

Summary

(Translation)

Fields Corporation
Summary of Financial Information and Business Results (Consolidated)
for the Nine Months Ended December 31, 2009
(Year Ending March 31, 2010)

February 4, 2010

Company Name: Fields Corporation
(URL: <http://www.fields.biz/>)
Listed on: JASDAQ (Stock code: 2767)
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Planned Date for Submittal of the Quarterly Report: February 12, 2010
Planned Date for Start of Dividend Payment: —

(Rounded down to the nearest million)

1. Business results for the nine months ended December 31, 2009 (April 1, 2009, to December 31, 2009)

(1) Operating results (cumulative total) (Percentage figures denote year-over-year changes.)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended December 31, 2009	24,521	(62.3)	1,368	(77.5)	1,090	(80.5)	(273)	—
Nine months ended December 31, 2008	65,051	—	6,082	—	5,604	—	1,654	—

	Net income per share		Diluted net income per share	
	Yen		Yen	
Nine months ended December 31, 2009	(814.60)		—	
Nine months ended December 31, 2008	4,768.27		—	

(2) Financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
Nine months ended December 31, 2009	49,808	38,000	76.1	112,862.97
Year ended March 31, 2009	52,064	39,496	75.8	117,326.58

(Reference) Shareholders' equity

Nine months ended December 31, 2009: ¥37,883 million

Year ended March 31, 2009: ¥39,463 million

2. Dividends

(Record date)	Dividend per share				
	First quarter-end	Second quarter-end	Third quarter-end	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2009	—	2,000.00	—	2,500.00	4,500.00
Year ending March 31, 2010	—	2,000.00	—		
Year ending March 31, 2010 (Forecast)				2,500.00	4,500.00

(Note) Revisions made to projections on dividends for the quarter: No

3. Forecast earnings for the year ending March 31, 2010 (April 1, 2009, to March 31, 2010)

(Percentages denote year-over-year changes versus the corresponding year-earlier period.)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	70,000	(4.2)	10,000	410.2	10,000	909.1	4,500	—	13,380.59

(Note) Revisions made to the forecast earnings for the quarter: No

4. Other Information

(1) Transfer of important subsidiaries during the period under review (Transfer of specific subsidiaries that results in a change in the scope of consolidation): No

(2) Adoption of simplified accounting methods and special accounting methods applicable to preparation of quarterly consolidated financial statements: Yes

(Note) For details, see "4. Other" in "Qualitative information, financial statements and other data" on page 6.

(3) Changes in accounting principles, accounting procedures, presentation method and others in association with the preparation of quarterly consolidated financial statements (Those which are stated in the "Basis of Presentation of the Quarterly Consolidated Financial Statements")

1) Changes due to the revision to the accounting standards, etc.: No

2) Changes due to any reason other than those in 1) above: No

(4) Number of shares issued (common stock)

1) Number of shares issued (including treasury stock)

Nine months ended December 31, 2009 347,000 shares

Year ended March 31, 2009 347,000 shares

2) Number of treasury stock at end of year

Nine months ended December 31, 2009 11,343 shares

Year ended March 31, 2009 10,643 shares

3) Average number of shares outstanding (quarterly consolidated cumulative period)

Nine months ended December 31, 2009 336,308 shares

Nine months ended December 31, 2008 347,000 shares

*Explanation on the appropriate usage of forecast earnings and other specific matters

No revisions are made to the consolidated forecast earnings as of May 12, 2009. The above forecast has been made based on information available as of the date hereof, and actual earnings may differ from the projected figures due to various factors that may occur subsequently. Please see "3. Qualitative information on projections for the consolidated business results" under "Qualitative information, financial statements and other data" on page 6 with regard to those conditions and other data on which the forecast earnings are based.

- Qualitative information, financial statements and other data

1. Qualitative information regarding consolidated operating results

(1) Overview of operations for the nine months ended December 31, 2009

In the mature Japanese society in the 21st century, it is recognized that the amount of time people spend for leisure is definitely increasing and this trend is expected to continue in the future. Differences in people's tastes result in the need for spending time in a variety of different ways, which provides many business opportunities.

The Company and the Fields group, with its corporate philosophy of "The Greatest Leisure for All People," is an enterprise group providing products and services in response to the ever-increasing amount of leisure time and conducts business activities by identifying possible business opportunities by studying, analyzing, and anticipating changes occurring among the public with regard to their lifestyles, environments, etc.

During the nine months ended December 31, 2009 (April–December), the Company posted net sales of ¥24,521 million (62.3% down year-over-year), operating income of ¥1,368 million (77.5% down year-over-year), and ordinary income of ¥1,090 million (80.5% down year-over-year) on a consolidated basis. In addition, the Company posted an extraordinary loss of ¥506 million resulting from the loss on disposal of tangible fixed assets in conjunction with the preparation of the Osaka Branch, resulting in the net loss of ¥273 million.

The following is an overview of each business segment.

(2) Analysis of operations for the nine months ended December 31, 2009 by business segment

1) Pachinko/Pachislot (PS) Field segment

As the pachinko/pachislot industry today is called upon to grow into a purveyor of quality entertainment capable of creating new population of fans, the Company has consistently been challenging itself in the area of planning and developing pachinko/pachislot machines to ensure growth for the future.

In the pachinko machine sales business during the first half of the year ending March 31, 2010 (April–September), the major pachinko machine title, *CR Neon Genesis Evangelion—The Beginning and the End* was rewarded with the highest sales for the *Evangelion* series, totaling 237,000 machines. The pachislot machine sales business also introduced two models.

During the third quarter of the year ending March 31, 2010 (October–December), the pachinko machine sales business introduced one machine model, *CR Iron Chef*, and the pachislot machine sales business launched two machine models, *I am KONISHIKI* and *Hono No Nekketsu Kyoshi*. Furthermore, we initiated marketing strategies to prepare for the introduction of pachinko/pachislot machines with high-potential, including *CR Shimizu no Jirocho—The Bonds of Life* and *Neon Genesis Evangelion—Die Spur der SEELE*, scheduled to hit the halls during the fourth quarter (January–March).

As a result of the above, during the nine months ended December 31, 2009, with unit sales of pachinko machines amounting to 281,981 and unit sales of pachislot machines coming to 12,677, the Pachinko/Pachislot (PS) Field posted net sales of ¥21,505 million and operating income of ¥1,463 million.

2) Sports Entertainment Field segment

During the first half of the year ending March 31, 2010, we promoted measures for reinforcing profitability in the future under a new system.

During the third quarter of the year ending March 31, 2010, we implemented strategies to add greater value to the roster of athletes retained in our athlete management business. These included stepping up athlete management services tied to Total Workout, together with web marketing operations, including the offering of JSM-TV (a web content platform) in order to create increased opportunities for earnings.

As a result of the above, the Sports Field posted net sales of ¥1,807 million and operating loss of ¥253 million.

3) Mobile Field segment

During the first half of the year ending March 31, 2010, in promoting the mobile content platform operated by FutureScope Corporation, we implemented strategies to accelerate the enrollment of paying members and minimize the number of membership cancellations.

During the third quarter of the year ending March 31, 2010, as the number of paying members for the Fields Mobile, the company's mainstay mobile content platform, has decreased to approximately 380,000 (as of December 31, 2009), we reviewed our existing service offerings to determine which content products should remain or be removed from the portfolio and continued to consider ideas for new services.

As a result of the above, the Mobile Field posted net sales of ¥1,403 million and operating income of ¥305 million.

4) Other Field segment

During the first half of the year ending March 31, 2010, Lucent Pictures Entertainment, Inc., a subsidiary that plans and produces animation, has been actively involved in a group synergy business which aims to enhance the quality of animations produced in the Pachinko/Pachislot (PS) Field. Furthermore, the company has conducted a feasibility study on commercializing its 3D technology, which is attracting worldwide attention as the next generation of visual expression.

During the third quarter of the year ending March 31, 2010, the company continued its involvement in the group synergy business in the Pachinko/Pachislot (PS) Field and promoted commercializing this new 3D technology.

As a result of the above, the Other Field posted net sales of ¥270 million and operating loss of ¥69 million.

(Note) Net sales reported by the individual segments are gross of inter-group net sales or transfers.

2. Qualitative information on the consolidated financial position

(1) Assets, liabilities and net assets

(Assets)

Current assets amounted to ¥24,317 million, down ¥817 million since the end of the previous fiscal year. This primarily reflected a decrease in merchandising rights advances.

Tangible fixed assets amounted to ¥9,815 million, down ¥1,083 million since the end of the previous fiscal year. This primarily reflected the sale of building, land, etc. at the Tokyo Office and the disposal of buildings, etc., in conjunction with the preparation of the Osaka Branch.

Intangible fixed assets amounted to ¥2,387 million, down ¥374 million since the end of the previous fiscal year.

Investments and other assets amounted to ¥13,287 million, up ¥19 million since the end of the previous fiscal year. This primarily reflected an increase in long-term loans and a decrease in deferred tax assets.

As a result of the above, total assets amounted to ¥49,808 million, down ¥2,255 million since the end of the previous fiscal year.

(Liabilities)

Current liabilities amounted to ¥7,481 million, down ¥65 million since the end of the previous fiscal year. This primarily reflected an increase in advances received and a decrease in deposits received.

Fixed liabilities amounted to ¥4,326 million, down ¥695 million since the end of the previous fiscal year. This was mainly attributable to a redemption of corporate bonds.

As a result of the above, total liabilities amounted to ¥11,807 million, down ¥760 million since the end of the previous fiscal year.

(Net assets)

Net assets amounted to ¥38,000 million, down ¥1,495 million since the end of the previous fiscal year. This primarily reflected a decrease in retained earnings.

(2) Cash flows

Cash and cash equivalents (hereinafter referred to as “cash”) increased ¥3,064 million since the end of the previous fiscal year and amounted to ¥14,246 million at the end of the third quarter of the year ending March 31, 2010.

(Cash flows from operating activities)

Net cash provided by operating activities amounted to ¥5,958 million (¥3,714 million of income in the previous year). The principal factors in this were an increase of ¥2,868 million in income taxes refund, a decrease of ¥2,812 million in notes and accounts receivable—trade, and a decrease of ¥1,309 million in deposits received.

(Cash flows from investing activities)

Net cash used in investing activities amounted to ¥649 million (¥5,120 million of expenditure in the previous year). The principal factors in this were proceeds from sale of tangible fixed assets totaling ¥615 million, ¥357 million of expenditure for loans, and purchases of tangible fixed assets totaling ¥411 million.

(Cash flows from financing activities)

Net cash used in financing activities amounted to ¥2,238 million (¥1,604 million of income in the previous year). The principal factors in this were dividends paid totaling ¥1,501 million, ¥660 million in redemption of corporate bonds, and ¥76 million for the purchase of treasury stock.

3. Qualitative information on projections for the consolidated business results

Since the Company has achieved progress largely as planned through the nine months ended December 31, 2009, the consolidated business performance projections that the Company disclosed on May 12, 2009 for the full year remain unchanged.

Additionally, since the beginning of the fourth quarter, the Company has unveiled a lineup of pachinko/pachislot machines with high-potential. These include *CR Shimizu no Jirocho—The Bonds of Life*, the industry's first experiment with a pachinko machine tie-in with a TV drama (to hit the halls in February 2010), and *Neon Genesis Evangelion—Die Spur der SEELE*, a major-title pachislot machine (to hit the halls in March 2010). We will strive our hardest to achieve the full-year financial projections.

(Unit: Million yen)

	Forecast for the year ending March 2010	Results for the year ended March 2009	Year-on-Year
Net sales	70,000	73,035	-4.2%
Operating income	10,000	1,960	+410.2%
Ordinary income	10,000	991	+909.1%
Net income	4,500	(1,481)	—

4. Other

- (1) Transfer of important subsidiaries during the period under review (Transfer of specific subsidiaries that results in a change in the scope of consolidation)

None

- (2) Adoption of simplified accounting methods and special accounting methods applicable to preparation of quarterly consolidated financial statements

- 1) Method for estimation of general loan losses

Because it was observed at the end of the third quarter of the year ending March 31, 2010 that no significant change has occurred in the Company's historical loan loss ratio, etc. since the end of the previous year, the Company determines an estimate of loan losses by employing the historical loan loss and other ratios computed at the end of the previous year.

- 2) Method for valuation of inventories

For the purpose of valuing inventories at the end of the third quarter of the year ending March 31, 2010, the Company dispenses with physical inventorying and applies a reasonable valuation method on the basis of the value of inventories physically verified at the end of the previous year.

- 3) Method for determination of deferred tax assets and deferred tax liabilities

For evaluating deferred tax assets for recoverability, when it has been observed that no significant change has occurred in the Company's business environment and other conditions or the occurrence of temporary and other differences since the end of the previous year, the Company applies the method that employs the same future business performance projections and tax planning that were used at the end of the previous year.

- 4) Offsetting and elimination of intercompany receivables and payables and transactions among consolidated companies

During the offsetting and elimination of intercompany receivables and payables among consolidated companies, if the Company finds a discrepancy between the amounts receivable and payable, we offset and eliminate them against each other, to the extent that elimination is reasonable, without reconciling such discrepancy.

In addition, during the offsetting and elimination of intercompany transactions among consolidated companies, if the Company finds a discrepancy in transaction amounts, we apply the method that causes the different amounts to align with the amount recorded by the parent company for the offsetting and elimination of transactions, provided that such discrepancy is insignificant.

5) Assessment of tax expenses

The Company applies the method that reasonably estimates an effective tax rate to be assessed on income before income taxes for the year ending March 31, 2010 after accounting for the tax effects of temporary differences and multiplies income before income taxes during the third quarter of the year ending March 31, 2010 by such estimated effective tax rate.

(3) Changes in accounting principles, accounting procedures, presentation method, etc. in association with the preparation of quarterly consolidated financial statements

None

5. Quarterly consolidated financial statements

(1) Quarterly consolidated balance sheets

(Unit: Million yen)

	End of third quarter of year ending March 31, 2010 (December 31, 2009)	Condensed consolidated balance sheet at end of year ended March 31, 2009 (March 31, 2009)
Assets		
Current assets		
Cash and cash equivalents	14,256	11,181
Notes and accounts receivable—trade	2,595	4,324
Inventories	1,642	963
Other current assets	5,888	8,743
Allowance for doubtful accounts	(64)	(77)
Total current assets	24,317	25,135
Fixed assets		
Tangible fixed assets		
Land	5,934	6,514
Other tangible fixed assets	3,881	4,384
Total tangible fixed assets	9,815	10,898
Intangible fixed assets		
Goodwill	261	326
Other intangible fixed assets	2,126	2,435
Total intangible fixed assets	2,387	2,761
Investments and other assets		
Investment securities	7,924	7,989
Other assets	5,582	5,535
Allowance for doubtful accounts	(218)	(256)
Total investments and other assets	13,287	13,268
Total fixed assets	25,491	26,929
Total assets	49,808	52,064
Liabilities		
Current liabilities		
Notes and accounts payable—trade	1,348	1,981
Corporate bonds redeemable within 1 year	720	720
Current portion of long-term borrowings	—	61
Accrued income taxes	866	263
Accrued bonuses	17	211
Accrued bonuses to directors and auditors	183	245
Allowance for losses on order receiving	11	—
Allowance for losses on relocation of offices	—	9
Other current liabilities	4,333	4,056
Total current liabilities	7,481	7,547
Fixed liabilities		
Corporate bonds	1,570	2,230
Retirement benefit provisions	261	221
Other fixed liabilities	2,494	2,569
Total fixed liabilities	4,326	5,021
Total Liabilities	11,807	12,568

(Unit: Million yen)

	End of third quarter of year ending March 31, 2010 (December 31, 2009)	Condensed consolidated balance sheet at end of year ended March 31, 2009 (March 31, 2009)
Net assets		
Shareholders' equity		
Common stock	7,948	7,948
Capital surplus	7,994	7,994
Retained earnings	24,020	25,808
Treasury stock	(1,406)	(1,330)
Total shareholders' equity	38,556	40,420
Valuation and translation differences		
Unrealized holding gain on available-for-sale securities	(673)	(956)
Foreign currency translation adjustment	0	(0)
Total valuation and translation differences	(673)	(957)
Minority interest	117	32
Total net assets	38,000	39,496
Total liabilities and net assets	49,808	52,064

(2) Quarterly consolidated statement of income
 Nine months ended December 31, 2009

(Unit: Million yen)

	Nine months ended December 31, 2008 (April 1, 2008– December 31, 2008)	Nine months ended December 31, 2009 (April 1, 2009– December 31, 2009)
Net sales	65,051	24,521
Cost of sales	42,350	10,524
Gross profit	22,701	13,997
Selling, general and administrative expenses	16,619	12,628
Operating income	6,082	1,368
Non-operating income		
Interest income	27	8
Dividend income	188	164
Others	177	243
Total non-operating income	393	416
Non-operating expenses		
Interest expense	98	19
Corporate bond issuance expenses	51	—
Foreign exchange loss	383	2
Equity method investment loss	96	253
Amortization of equity investment	69	102
Loss on management of investment securities	—	258
Others	171	57
Total non-operating expenses	870	693
Ordinary income	5,604	1,090
Extraordinary income		
Gain on sale of fixed assets	—	46
Gain on investment in anonymous association	83	—
Insurance proceeds received	110	—
Reversal of allowance for doubtful accounts	—	27
Others	3	9
Total extraordinary income	197	82
Extraordinary losses		
Loss on prior period adjustment	4	—
Loss on sale of fixed assets	0	0
Loss on disposal of fixed assets	—	423
Impairment loss	148	18
Loss due to disaster	99	—
Valuation loss on investment securities	693	15
Loss due to discontinued production	502	16
Loss on liquidation of affiliates	545	—
Others	148	33
Total extraordinary losses	2,142	506
Income before income taxes and minority interest	3,659	666
Current income taxes	2,932	916
Minority interests (loss)	(926)	24
Net income (loss)	1,654	(273)

(3) Quarterly consolidated statement of cash flows

(Unit: Million yen)

	Nine months ended December 31, 2008 (April 1, 2008– December 31, 2008)	Nine months ended December 31, 2009 (April 1, 2009– December 31, 2009)
Cash flows from operating activities		
Income before income taxes and minority interest	3,659	666
Depreciation and amortization	1,314	1,015
Impairment loss	148	18
Amortization of goodwill	309	65
Increase (decrease) in allowance for doubtful accounts	50	(51)
Increase (decrease) in accrued bonuses	(156)	(193)
Increase (decrease) in accrued bonuses to directors and auditors	59	(61)
Increase (decrease) in retirement benefit provisions	26	40
Interest and dividend income	(217)	(173)
Discounts on purchases	(31)	(19)
Equity method investment loss (gain)	96	253
Interest expense	98	19
Loss on disposal of fixed assets	—	409
Valuation loss (gain) on investment securities	693	—
Decrease (increase) in notes and accounts receivable—trade	(10,412)	2,812
Decrease (increase) in inventories	188	(678)
Decrease (increase) in merchandising rights advances	519	761
Increase (decrease) in notes and accounts payable—trade	10,923	(1,063)
Increase (decrease) in accrued consumption taxes	(168)	338
Increase (decrease) in deposits received	—	(1,309)
Others	1,114	524
Sub total	8,217	3,377
Interest and dividends received	2,323	178
Interest paid	(87)	(26)
Insurance proceeds received	110	—
Income taxes (paid) refund	(6,849)	2,428
Net cash provided by (used in) operating activities	3,714	5,958
Cash flows from investing activities		
Payments into time deposits	—	(20)
Purchases of tangible fixed assets	(4,637)	(411)
Proceeds from sale of tangible fixed assets	—	615
Purchases of intangible fixed assets	(346)	(310)
Purchases of investment securities	(266)	—
Expenditure for equity investment	(39)	(149)
Expenditure for loans	—	(357)
Others	170	(16)
Net cash provided by (used in) investing activities	(5,120)	(649)

(Unit: Million yen)

	Nine months ended December 31, 2008 (April 1, 2008– December 31, 2008)	Nine months ended December 31, 2009 (April 1, 2009– December 31, 2009)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(1)	—
Proceeds from long-term borrowings	1,200	—
Repayment of long-term borrowings	(644)	(61)
Proceeds from issuance of corporate bonds	2,948	—
Redemption of corporate bonds	(360)	(660)
Proceeds from payments by minority shareholders	—	60
Dividends paid	(1,489)	(1,501)
Purchase of treasury stock	—	(76)
Dividends paid to minority shareholders	(24)	—
Others	(23)	—
Net cash provided by (used in) financing activities	1,604	(2,238)
Effect of exchange rate changes on cash and cash equivalents	(116)	(6)
Increase (decrease) in cash and cash equivalents	82	3,064
Cash and cash equivalents at beginning of period	12,693	11,181
Cash and cash equivalents at end of period	12,776	14,246

(4) Note regarding the operation of the company as a going concern

Nine months ended December 31, 2009 (April 1, 2009–December 31, 2009)

No relevant items

(5) Segment information

[Segment information by business category]

Nine months ended December 31, 2008 (April 1, 2008–December 31, 2008)

(Unit: Million yen)

	Pachinko/ Pachislot (PS) Field	Game Field	Sports Field	Movies Field	Other Field	Total	Elimination or incorporation	Consolidated
Net Sales								
(1) Sales to third parties	52,150	8,668	2,957	72	1,202	65,051	—	65,051
(2) Inter-group sales or transfers	350	82	37	—	9	480	(480)	—
Total	52,501	8,751	2,995	72	1,212	65,532	(480)	65,051
Operating income (loss)	7,712	(926)	(437)	(514)	261	6,095	(13)	6,082

(Notes) 1. Based on the proximity of products or services, etc. provided, the Company's businesses are segmented into Pachinko/Pachislot (PS) Field, Game Field, Sports Field, Movies Field and Other Field.

2. The major products or services in each segment are as follows:

(1) Pachinko/Pachislot (PS) Field: Purchasing, sales, planning and development of pachinko/pachislot machines and related services

(2) Game Field: Planning, development, sales, etc. of packaged software, such as game software

(3) Sports Field: Sports management and related activities

(4) Movies Field: Movie production, digital content creation and copyright acquisition

(5) Other Field: Planning, production, etc. of animation

3. Resegmentation of operations

In previous years, the sports management business and the movie business have been included in the Other Field segment. Because these businesses are now significant in value, the Company resegmented its operations to separate and disclose these businesses in segments called the Sports Field and Movies Field, respectively, effective with the first quarter of the year ending March 31, 2010.

This has no impact on segment information.

Nine months ended December 31, 2009 (April 1, 2009–December 31, 2009)

(Unit: Million yen)

	Pachinko/ Pachislot (PS) Field	Sports Entertainment Field	Mobile Field	Other Field	Total	Elimination or incorporation	Consolidated
Net Sales							
(1) Sales to third parties	21,300	1,806	1,403	10	24,521	—	24,521
(2) Inter-group sales or transfers	205	0	0	259	466	(466)	—
Total	21,505	1,807	1,403	270	24,987	(466)	24,521
Operating income (loss)	1,463	(253)	305	(69)	1,446	(78)	1,368

(Notes) 1. Based on the proximity of products or services, etc. provided, the Company's businesses are segmented into Pachinko/Pachislot (PS) Field, Sports Entertainment Field, Mobile Field and Other Field.

2. The major products or services in each segment are as follows:

(1) Pachinko/Pachislot (PS) Field: Purchasing, sales, planning and development of pachinko/pachislot machines and related services

(2) Sports Entertainment Field: Sports management and related activities

(3) Mobile Field: Mobile contents, etc.

(4) Other Field: Planning and production of animation, movie production, etc.

3. Additional information

The sports management business had been included in the Sports Field segment in previous years. In light of new business developments, the Company renamed the segment as the Sports Entertainment Field segment effective with the first quarter of the year ending March 31, 2010.

The planning, development and sales business of packaged software, such as game software, which had been included in the Game Field segment in previous years, was dissolved during the previous fiscal year as a result of the sale of shares in subsidiaries.

The mobile content business, which had been included in the Other Field segment in previous years, was resegmented and separately disclosed under the Web Service Field segment in the previous fiscal year as the value of the business became material. The Company renamed the segment as the Mobile Field segment effective with the first quarter of the year ending March 31, 2010 in light of business developments such as an expansion of service provision for mobile content.

The digital content creation and copyright acquisition business, which had been included in the Movies Field segment in previous years, was dissolved during the previous fiscal year as a result of the merger and absorption of the business as a surviving entity into the Company. In addition, the movie production business has been included in the Other Field segment effective with the first quarter of the year ending March 31, 2010 as the value of the business is no longer material.

The following is the segment information for the nine months ended December 31, 2008 which is based on the business categories adopted in the nine months ended December 31, 2009.

(Unit: Million yen)

	Pachinko/ Pachislot (PS) Field	Sports Entertainment Field	Mobile Filed	Game Field	Other Field	Total	Elimination or incorporation	Consolidated
Net Sales								
(1) Sales to third parties	52,150	2,957	1,168	8,668	105	65,051	—	65,051
(2) Inter-group sales or transfers	350	37	—	82	9	480	(480)	—
Total	52,501	2,995	1,168	8,751	115	65,532	(480)	65,051
Operating income (loss)	7,712	(437)	373	(926)	(626)	6,095	(13)	6,082

[Segment information by region]

Nine months ended December 31, 2008 (April 1, 2008–December 31, 2008) and nine months ended December 31, 2009 (April 1, 2009–December 31, 2009)

Segment information by region has been omitted, since Japan has accounted for more than 90% of total net sales across all segments.

[Overseas sales]

Nine months ended December 31, 2008 (April 1, 2008–December 31, 2008) and nine months ended December 31, 2009 (April 1, 2009–December 31, 2009)

Information on overseas sales has been omitted, since they have accounted for less than 10% of consolidated net sales.

(6) Note regarding occurrence of significant change in amount of shareholders' equity

Nine months ended December 31, 2009 (April 1, 2009–December 31, 2009)

No relevant items

6. Other information

There is no information that requires particular description.