



Financial Presentation (Year Ended March 31, 2010)

May 11, 2010

THE GREATEST LEISURE FOR ALL PEOPLE FIELDS CORPORATION JASDAQ:2767



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Year Ended March 2010 31, Results

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Factors causing the increase/ decrease

- [Consolidated] Net sales (YOY): <u>Deconsolidation as a result of the sale of shares in D3 Inc.</u>

 Operating income (against forecast): Mostly at the forecast level for each Group company (entertainment related)
- [Non-consolidated] (Against previous fiscal year): Increase in pachinko machine sales such as *CR Neon Genesis Evangelion—The Beginning and the End* and other titles (Against forecast): Part of sales from the two pachislot machine titles released during the fourth quarter will be postponed to the next fiscal year

(%): ratio against Net Sales (Unit: Billion yen) Year Ended March 31, Year Ended March 31, 2010 2009 Achievement Consolidated Full-Year Full-Year 1st Half 2nd Half Full-Year against Full-Year Results YOY Results Forecast Results Results Forecast [C]/[A][C]/[B] [B] 90.8% Net sales 73.03 94.8% 70.00 21.44 44.89 66.34 10.00 1.96 5.38 2.73 8.12 Operating income 414.3% 81.2% (2.7%)(14.3%)(25.1%)(6.1%)(12.2%)10.00 5.05 2.71 0.99 7.76 Ordinary income 782.9% 77.6% (1.4%)(14.3%)(23.6%)(6.0%)(11.7%)4.50 2.18 1.10 3.28 (1.48)-% Net income 73.1% (-%)(6.4%)(10.2%)(2.5%)(5.0%)Number of Consolidated 827 873 909 **Employees**

| | Year Ended March 31, 2009 | | Year Ended March 31, 2010 | | | | | |
|------------------|------------------------------|------------------------------|---------------------------|---------------------|-----------------------------|----------------|---|--|
| Non-consolidated | Full-Year Results [A] | Full-Year Forecast [B] | 1st Half Results | 2nd Half Results | Full-Year Results [C] | YOY [C]/[A] | Achievement against Full-Year Forecast [C]/[B] | |
| Net sales | 53.14 | 63.00 | 19.23 | 42.12 | 61.35 | 115.5% | 97.4% | |
| Operating income | 3.81 (7.2%) | 10.00 (15.9%) | 5.71 (29.7%) | 2.90 (6.9%) | | 225.7% | 86.2% | |
| Ordinary income | 5.84 (11.0%) | 10.00 (15.9%) | 5.86 (30.5%) | 2.96 (7.0%) | | 151.2% | 88.3% | |
| Net income | 1.14 (2.2%) | 5.00 (7.9%) | 3.07 (16.0%) | 1.46 (3.5%) | | 396.0% | 90.8% | |

Highlights for the Year Ended March 31, 2010 – Pachinko/Pachislot (PS) related



Pachinko/Pachislot (PS) Field

- Market Environment: There has been increasing demand for pachinko machines which promote steady operation.
 The pachislot market now seems to have reached saturation point in terms of the introduction and operational status of the machines.
- Sales Results: Big hit of CR Neon Genesis Evangelion—The Beginning and the End [1Q], Neon Genesis Evangelion—Die Spur der SEELE and Onimusha: Dawn of Dreams [4Q]

| | Neon Genesis Evangelion—Die Spur der SEELE and Onimusha: Dawn of Dreams [4Q] (Unit: Machines) | | | | | | | |
|----|--|--|--|--|--|--|--|--|
| | Pachinko machines | Pachislot machines | Pachinko sales | Pachislot sales | Total | | | |
| 1Q | CR Neon Genesis Evangelion - The Beginning and the End- Approx. 237,000 machines | Aim for the Ace! Saturday Night Fever | 244,091 | 6,055 | 250,146 | | | |
| 2Q | CR Showa Legend Minami Haruo | | 22,193 1st Half 266,284 | ŕ | 23,998 1st Half: 274,144 | | | |
| 3Q | Initially scheduled launch period | | 15,697 | · | ŕ | | | |
| | CR Iron Chef | I am KONISHIKI Hono-no Nekketsu Kyoshi | 1Q-3Q 281,981 | 1Q-3Q 12,677 | 1Q-3Q 294,658 | | | |
| 4Q | | | 48,753 | 106,469 | 155,222 | | | |
| | CR GTO CRA Neon Genesis CR Shimizu no Jirocho Evangelion - The Angels - The Bonds of Life are Back Again-YF | Neon Genesis Evangelion - Die Spur der SEELE Approx. 80,000 machines (sales in progress) Onimusha: Dawn of Dreams Approx. 42,000 machines (sales in progress) | Full-Year330,734 (Previous Year: 202,525) | Full-Year119,146 (Previous Year: 128,680) | Full-Year449,880 (Previous Year: 331,205) | | | |

Segment Information for the Year Ended March 31, 2010



■ Pachinko/Pachislot-related: Enhancement of human resources by establishing new company for strengthening the development field

■ Entertainment-related : Improvement in profitability. Total operating income, excluding the Pachinko/Pachislot (PS) Field, was sufficient to break approximately even

[Mobile] The number of paying members reached approximately 400,000 (as of the end of March 31, 2010) [Other (Animation)] Proactively involved in Group synergy business with the Pachinko/Pachislot (PS) business

(Unit: Million yen)

| | Year E | nded March 3 | 1, 2009 * | Year Ended March 31, 2010 | | | |
|-------------------------------|----------|--------------|------------------|---------------------------|----------|------------------|---------|
| | 1st Half | 2nd Half | Full-Year [A] | 1st Half | 2nd Half | Full-Year [B] | [B]-[A] |
| Net sales | 41,590 | 31,445 | 73,035 | 21,444 | 44,898 | 66,342 | (6,693) |
| Pachinko/Pachislot (PS) Field | 34,957 | 20,767 | 55,724 | 19,415 | 42,964 | 62,379 | +6,655 |
| Sports Entertainment Field | 1,977 | 1,612 | 3,589 | 1,181 | 1,235 | 2,416 | |
| Mobile Field | 736 | 873 | 1,609 | 991 | 830 | 1,821 | (472) |
| Other Field | 66 | 64 | 130 | 259 | 360 | 619 | |
| Game Field | 4,127 | 8,466 | 12,593 | - | - | - | |
| Elimination or Incorporation | (274) | (338) | (612) | (403) | (492) | (895) | |
| Operating income | 3,252 | (1,292) | 1,960 | 5,386 | 2,738 | 8,124 | +6,164 |
| Pachinko/Pachislot (PS) Field | 5,569 | (1,538) | 4,031 | 5,407 | 2,726 | 8,133 | +4,102 |
| Sports Entertainment Field | (342) | (195) | (537) | (162) | (162) | (324) | |
| Mobile Field | 227 | 228 | 455 | 247 | 146 | 393 | +761 |
| Other Field | (596) | (84) | (680) | (17) | (53) | (70) | |
| Game Field | (1,619) | 330 | (1,289) | - | - | - | |
| Elimination or Incorporation | 14 | (33) | (19) | (89) | 82 | (7) | |

^{*} Figures for the year ended March 2009 indicate reference values after reclassification.



(Unit: Million yen)

| | | | | | | (Unit: Million yen) |
|--------------------------------------|-----------------------------|-----------------------------|-------------------------------|--|--------|--|
| | At March 31, 2009 (I) | At December 31, 2009 (II) | At March 31, 2010 (III) | Increase/ At March 31, 2009 (Ⅲ)-(Ⅰ) | | Factors causing the increase/decrease |
| Total current assets | 25,135 | 24,317 | 56,694 | 31,559 | 32,377 | |
| (Cash and cash equivalents) | 11,181 | 14,256 | 15,916 | 4,735 | 1,660 | (Ⅲ-I): Due to an increase in income |
| (Inventories) | 963 | 1,642 | 1,520 | 557 | (122) | |
| Total fixed assets | 26,929 | 25,491 | 24,682 | (2,247) | (809) | |
| (Total tangible fixed assets) | 10,898 | 9,815 | 9,721 | (1,177) | (94) | (Ⅲ-I): Decrease due to the sale of building and land of the Tokyo Office and the disposal of buildings, etc. in conjunction with the preparation of the Osaka Branch |
| (Total intangible fixed assets) | 2,761 | 2,387 | 2,333 | (428) | (54) | $(\mathbb{I} - I)$: Decrease due to software depreciation, etc. |
| (Total investments and other assets) | 13,268 | 13,287 | 12,627 | (641) | (660) | (Ⅲ-I): Decrease in deferred tax assets |
| Total assets | 52,064 | 49,808 | 81,329 | 29,265 | 31,521 | |
| | | | | | | |
| Total current liabilities | 7,547 | 7,481 | 35,845 | 28,298 | 28,364 | (Ⅲ-I): Increase in accounts payable—trade from pachinko/pachislot sales |
| (Short-term borrowings) | _ | - | _ | _ | _ | |
| Total fixed liabilities | 5,021 | 4,326 | 4,295 | (726) | (31) | (Ⅲ-I): Decrease due to the redemption of corporate bonds |
| Total liabilities | 12,568 | 11,807 | 40,141 | 27,573 | 28,334 | |
| Total net assets | 39,496 | 38,000 | 41,187 | 1,691 | 3,187 | (Ⅲ-Ⅱ): Increase in retained earnings as income increased |
| Total liabilities and net assets | 52,064 | 49,808 | 81,329 | 29,265 | 31,521 | |

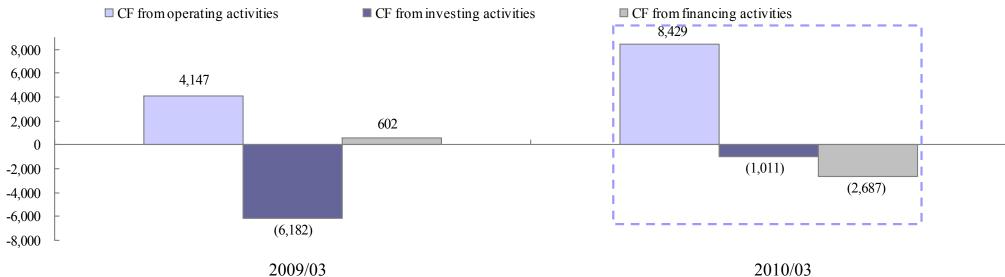
^{*} The B/S for D3 Inc., which was a consolidated subsidiary in the year ended March 31, 2009, has been nonconsolidated since the end of March 31, 2009.

Statement of Cash Flows for the Year Ended March 31, 2010 (Overview)



(Unit: Million yen)

| | Year Ended March 31, 2009 | | Year Ended March 31, 2010 |
|--|---------------------------|--------------|---|
| | End of March | End of March | Factors |
| Cash flows from operating activities | 4,147 | 8,429 | Income before income tax and minority interests Increase in notes and accounts receivable—trade Increase in notes and accounts payable—trade Income taxes refunded 7,218 (27,896) 23,910 2,443 |
| Cash flows from investing activities | (6,182) | (1,011) | Proceeds from sale of tangible fixed assets Purchases of tangible fixed assets (470) Purchases of intangible fixed assets (449) |
| Cash flows from financing activities | 602 | (2,687) | Dividends paid (1,511) Redemption of corporate bonds (720) Purchase of treasury stock (456) |
| Effect of exchange rate changes on cash and cash equivalents | (79) | (4) | |
| Increase (decrease) in cash and cash equivalents | (1,512) | 4,725 | |
| Cash and cash equivalents at beginning of period | 12,693 | 11,181 | |
| Cash and cash equivalents at end of period | 11,181 | 15,906 | |





Full-Year Forecast for the Year Ending March 31, 2011 (Consolidated)

■ Full-Year Forecast for the Year Ending March 31, 2011 (Consolidated) 10



Highlights

- Aim to maximize corporate value in the Entertainment Business (Group Business) and the Pachinko/Pachislot (PS) Business
- Accelerate business expansion in the entertainment field by consolidating Tsuburaya Productions Co., Ltd. and Digital Frontier Inc. as the Company's subsidiaries and establishing a new joint investment publishing company HERO'S with Shogakukan Creative Inc.
- Expand the sale of Bisty-branded titles and release the first collaboration title with KYORAKU SANGYO Co., Ltd. during the fourth quarter
- Accelerate the expansion of all business fields with the aim of achieving the operating income target in the Mid-Term Management Plan

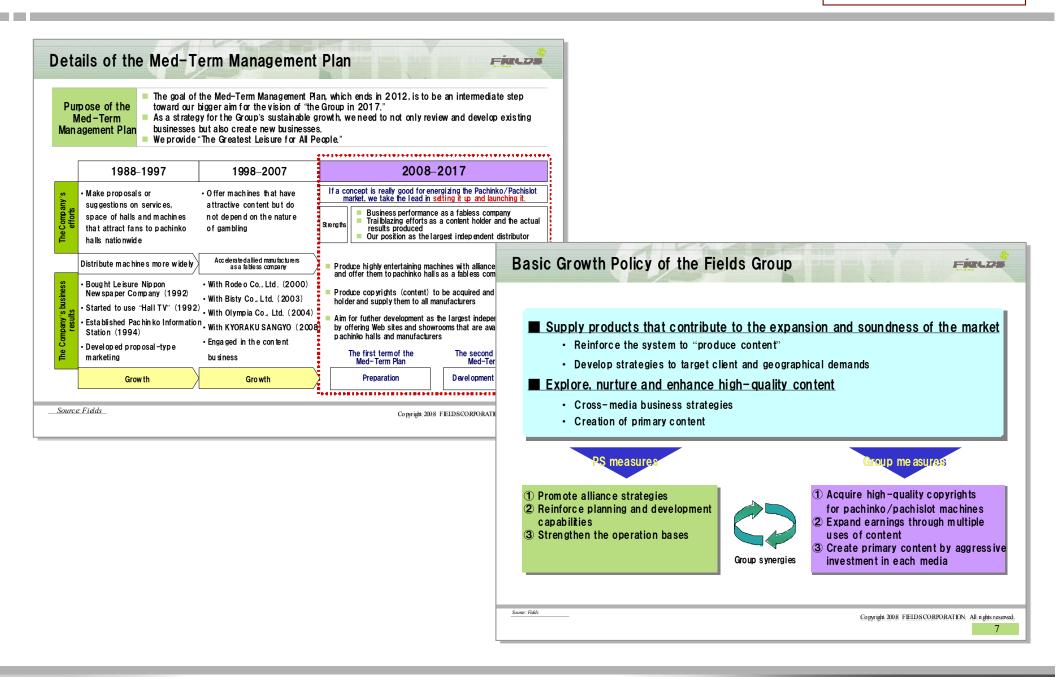
(%): ratio against Net sales (Unit: Billion yen)

| | Year Ended 31,March 2010 | Year Ending March 31, 2011 | | | | | | |
|------------------|--------------------------|----------------------------|----------------------|-----------------------|----------------------------|-------------------------------|--|--|
| Consolidated | Full-Year Results | 1st Half Forecast | 2nd Half Forecast | Full-Year Forecast | YOY (Increase/Decrease) | Rate of Increase/Decrease YOY | | |
| | [A] | | | [B] | [B]-[A] | [B]/[A] | | |
| Net sales | 66.34 | 30.00 | 50.00 | 80.00 | +13.65 | +20.6% | | |
| Selling expenses | 18.76 | 10.00 | 10.50 | 20.50 | +1.73 | +9.3% | | |
| Operating income | 8.12 (12.2%) | 4.00 (13.3%) | 7.00 (14.0%) | 11.00 (13.8%) | +2.87 | +35.4% | | |
| Ordinary income | 7.76 (11.7%) | 4.00 (13.3%) | 7.00 (14.0%) | 11.00 (13.8%) | +3.23 | +41.7% | | |
| Net income | 3.28 (5.0%) | 2.00 (6.7%) | 3.50 (7.0%) | 5.50 (6.9%) | +2.21 | +67.2% | | |



Initiatives for Growth of the Fields Group

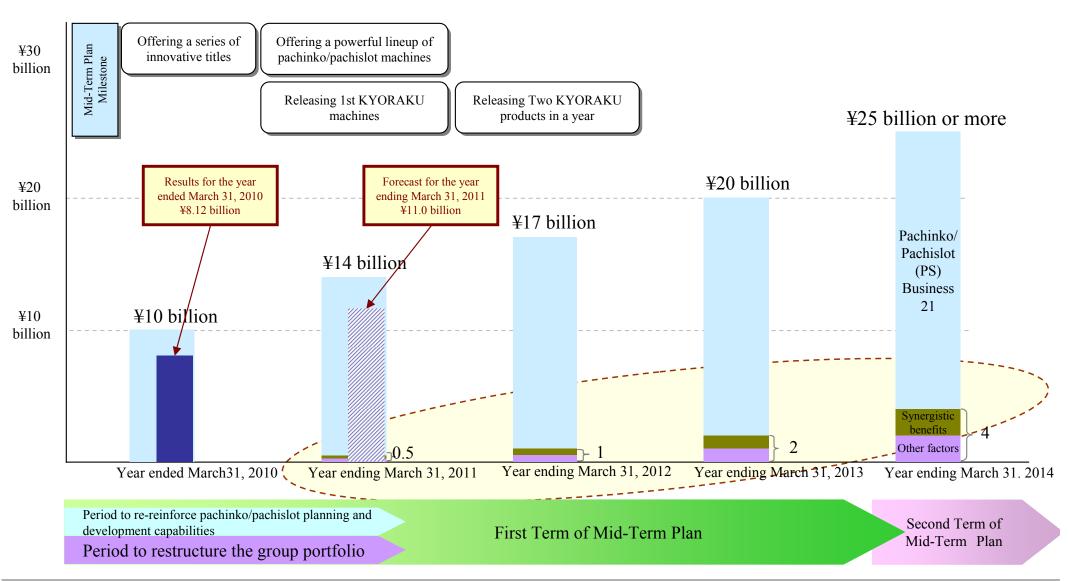
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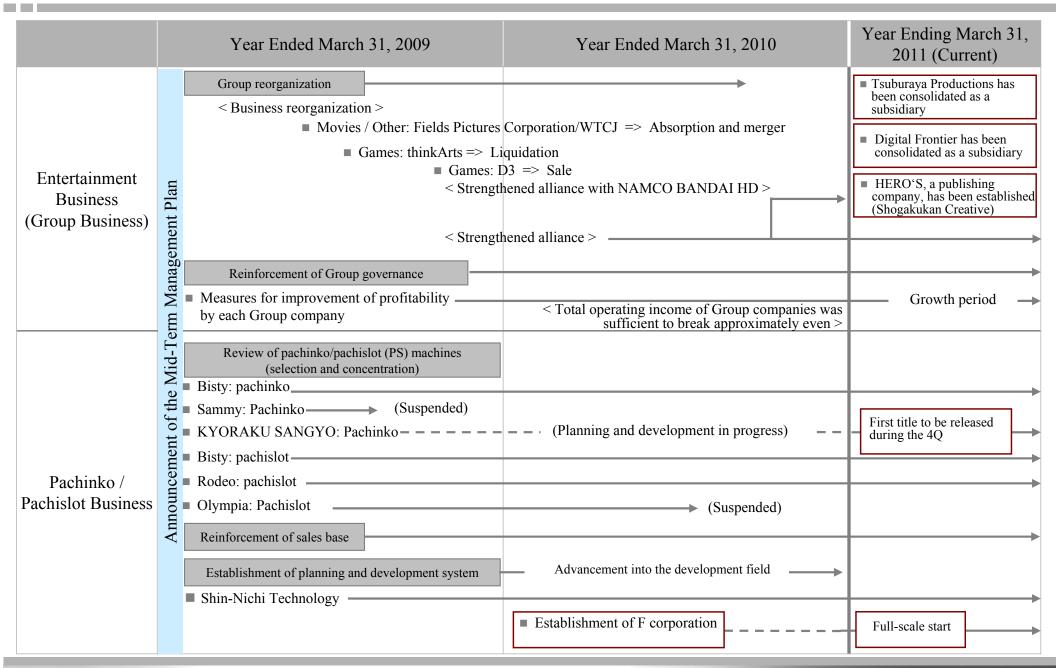
Target operating income for the year ending March 2014 of ¥25 billion or more

*Target contribution by Group companies: 20%

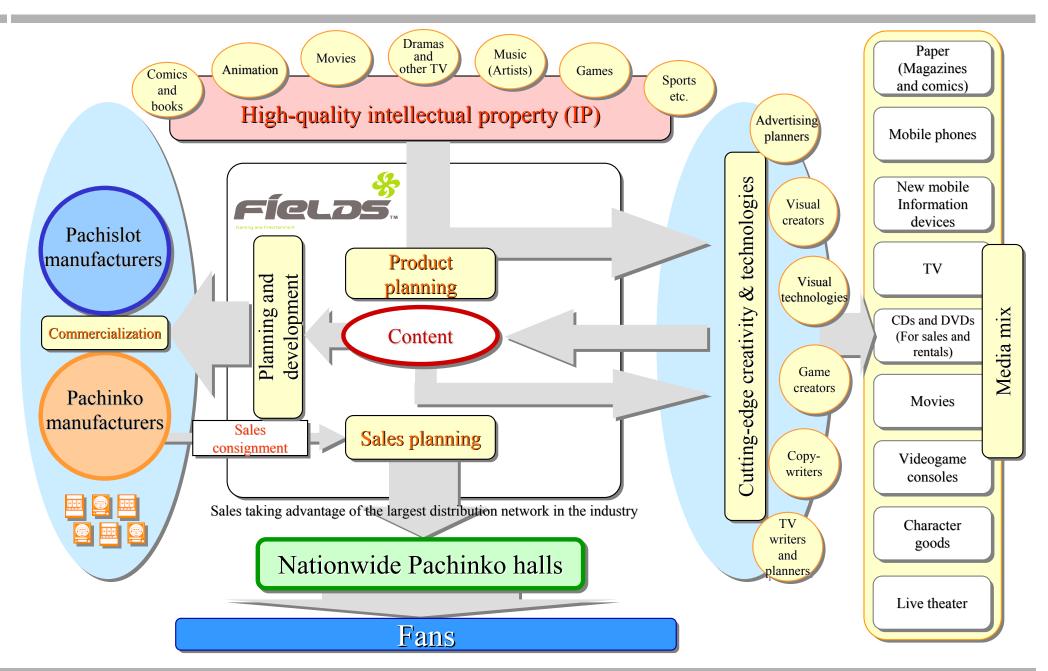


Measures in the Two Years after the Announcement of the Mid-Term Management Plan

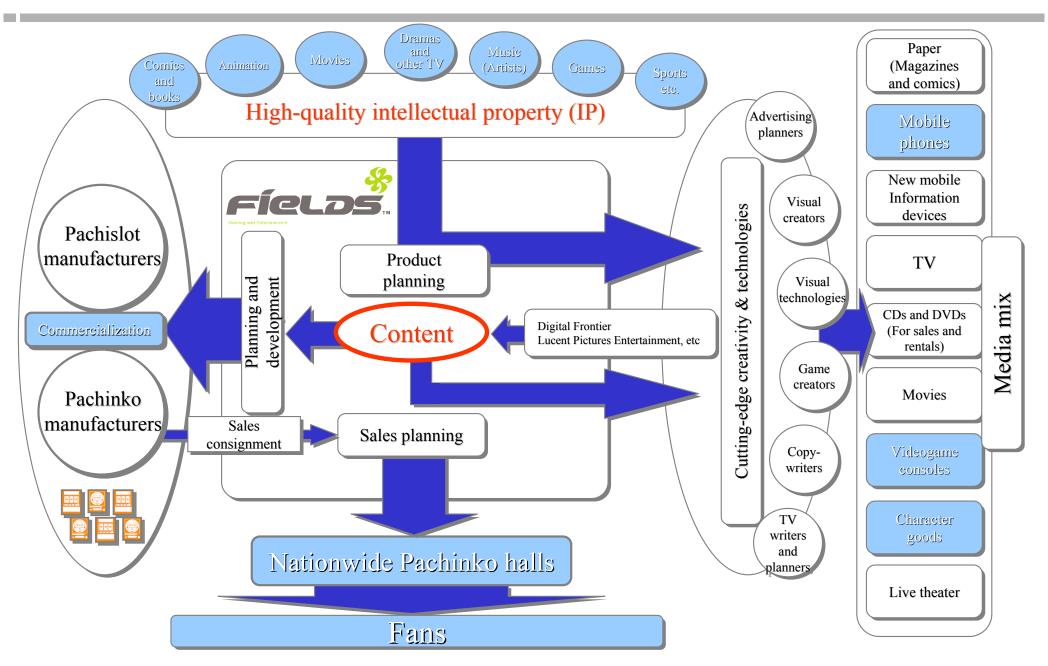






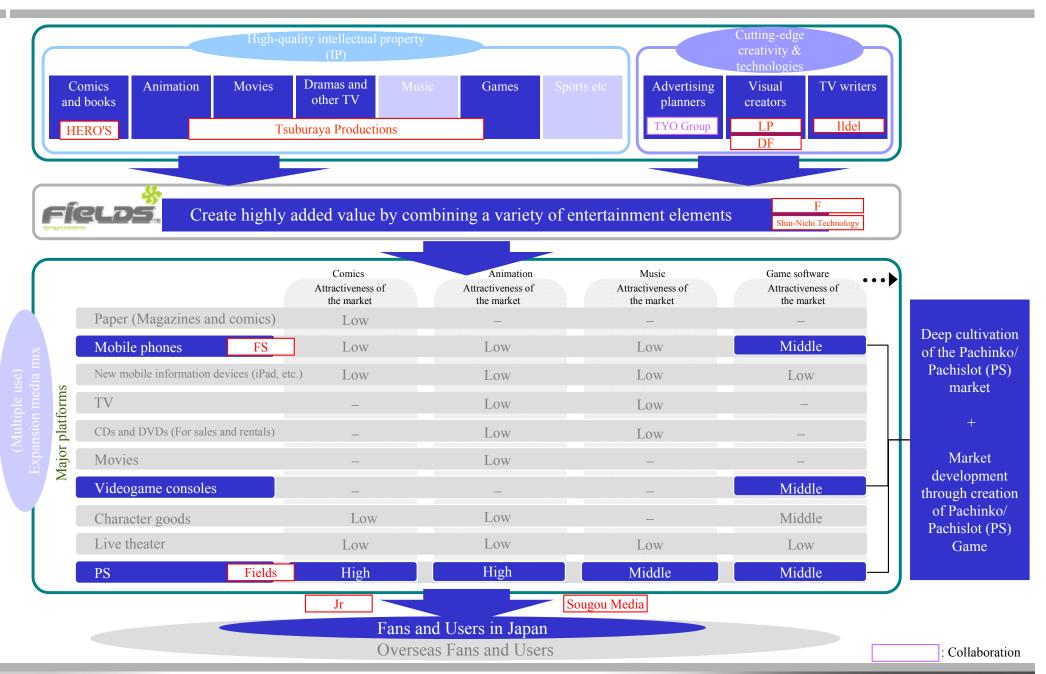






Pachinko/Pachislot (PS) Business: Business Scheme (Outline Image of Major Platforms)





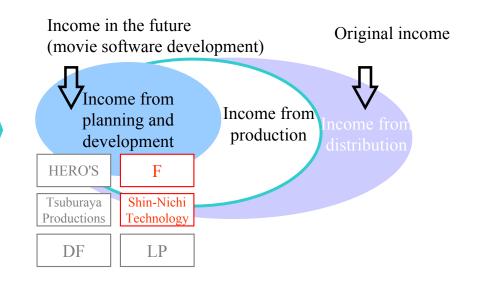


- Aim to maximize profitability by incorporating income from development, in addition to income from distribution
 - > Reinforcement of the movie software development field
 - > Establishment of F Corporation: consists of development staff who are knowledgeable in technologies and the market.
 - > Utilization of cutting-edge technologies in the Entertainment Group (LP/DF, etc.)

Current Pachinko/Pachislot (PS) business

Income from planning and development Shin-Nichi Technology LP

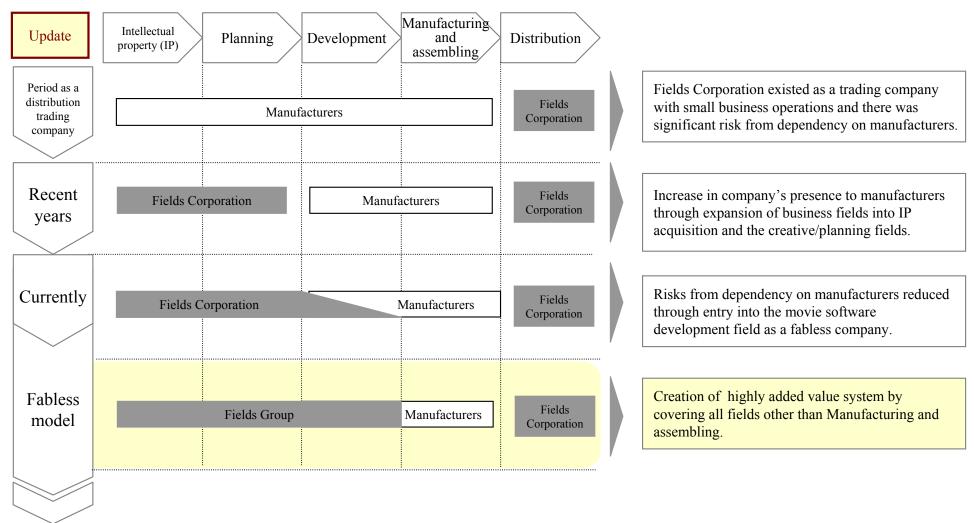
Pachinko/Pachislot (PS) business in the future



^{*} Lucent Pictures Entertainment("LP"), Digital Frontier ("DF")



Steady progress towards fabless company model



(Update of material released in May 2005)

Overview of Tsuburaya Productions Co., Ltd.



Location: 1-10-1 Hachimanyama, Setagaya-ku, Tokyo

Established: April 1963President: Shinichi OokaPaid-in capital: ¥310 million

Net sales: ¥3,577 million (fiscal year ended July 2009)

The company owns the "Ultraman Series" and has the capability to generate steady income flows through visual image production, commercialization and events, etc.

- -Because of the competitiveness of the characters, the distribution of visual images from the old titles, regular production of movies, TV programs and DVDs are possible.
- -There is a wide range of character products, produced in collaboration with BANDAI Co., Ltd. which holds a 49% stake in the company.
- -There are a variety of event opportunities throughout Japan, including the Ultraman Festival which takes place during summer holidays every year.

Various
intellectual
property (IP)
such as
publications etc.
HERO'S
Original IP





©Tsuburaya Productions



©2009 "Mega Monster Battle ULTRA GALAXY" Production Committee

Pachinko/Pachislot
(PS) Field
Development of
pachinko/pachislot
machines

Merchandizing

Intend to expand business globally

Visual images (TV, movies and DVDs)
Visual image production using
computer graphics (CG)
Development of 3D visual image titles

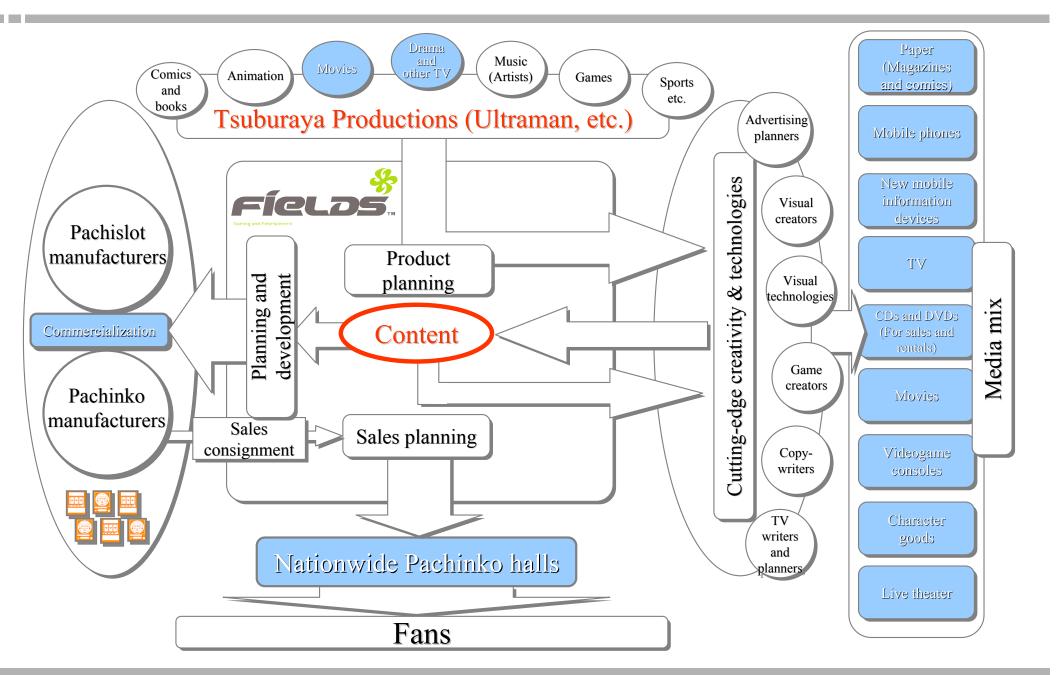




Collaboration with the Fields Group will enable active utilization of content in the pachinko/pachislot field, new movie / product development and further global expansion of business, allowing increased profitability.

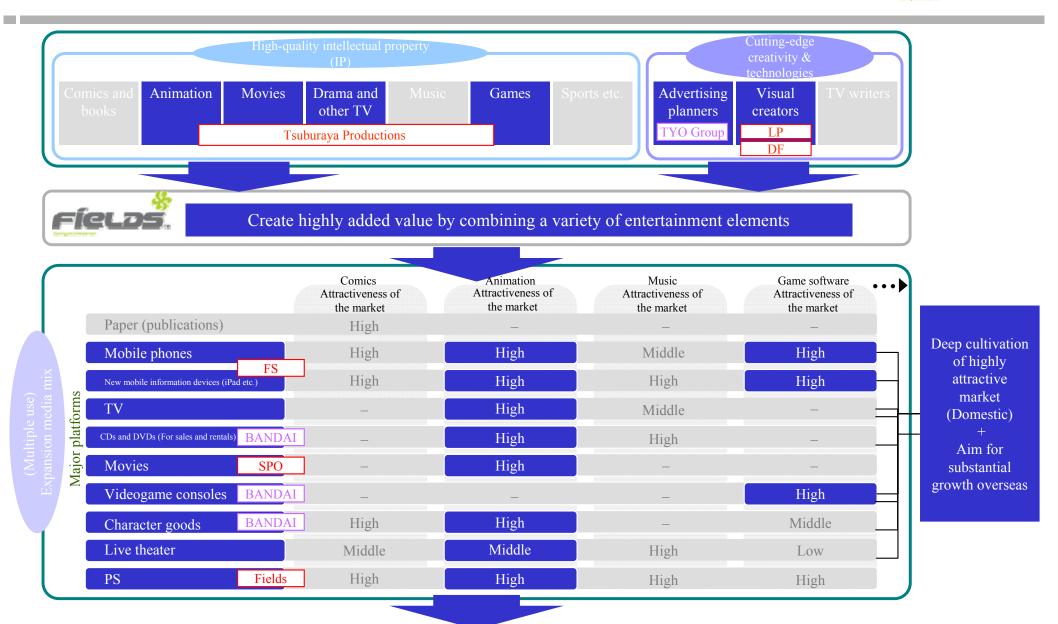






Tsuburaya Productions Co., Ltd.: Business Scheme (Outline Image of Major Platforms)





Fans and Users in Japan and Overseas

: Collaboration

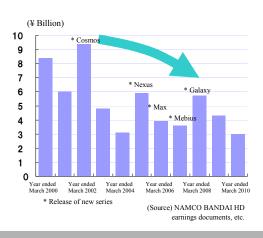


- Revitalization of the value of intellectual property (IP), such as Ultraman, and multiple use of content
 - > Promote revitalization of the value of IP through new visual image development and new series development etc., in collaboration with Group companies such as DF and affiliate companies.
 - > Multiple use of content through active utilization in the new character merchandizing and pachinko/pachislot field, and through group companies.
- Global expansion of business covering the entire entertainment field including TV, drama, and movies.

Current status of Ultraman IP



(Reference) <u>BANDAI's Ultraman business</u> BANDAI's Ultraman related sales



In the future



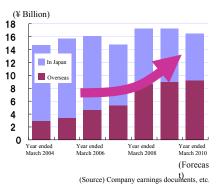
Revitalization and multiple use of content

(Reference) Successful example from other company

IP strategy by a leading company which owns character licenses

Changes in operating income of Merchandizing and licensing business in Japan and overseas

A broad range of global licensing and collaboration with top artists



- ✓ Global licensing, recently covering emerging countries such as in the middle eastern etc., in addition to Japan, U.S., Europe and Asia.
- ✓ Collaboration with global brand names including ZARA, H&M, Swatch, Swarovski, Nestle and Reebok etc., as well as top artists such as Ayumi Hamasaki.



Location: 1-1-71 Nakameguro, Meguro-ku, Tokyo

Established: May 2000

Representative Director and President: Hidenori Ueki

■ Paid-in capital:¥31 million ■ Net sales: ¥1,707 million

(fiscal year ended July 2009)

Digital Frontier has the Strength of high quality computer graphics (CG) technologies in the planning, development and production of a broad range of content such as movies, animation, games and pachinko/pachislot machine visual images, etc.

The company is also an industry leader in terms of its facilities, which include a motion capture studio equipped with 56 state-of-the-art MX cameras.





Lost Odyssey

Biohazard



TEKKEN



As Though a Dragon



Onimusha: Dawn of Dreams



Sengoku BASARA



Death Note



Summer Wars



Apple Seed



EX MACHINA

Pachinko/Pachislot (PS) Field

Production of visual images pachinko/pachislot machine



Visual images (TV, movies and animation) Visual image production using computer graphics Development of 3D visual image titles







Various IP, such as publications and others

> **HERO'S** Original IP

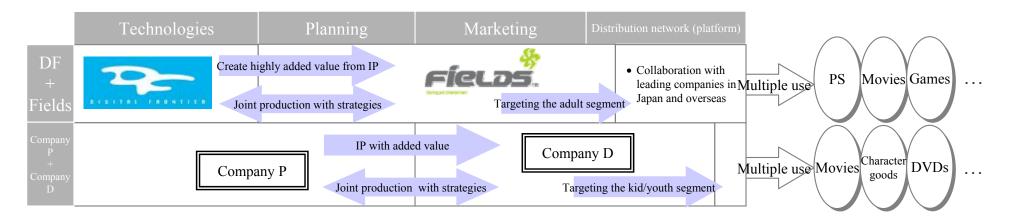
With leading technologies and facilities in the CG industry, Digital Frontier is a core driver in the Fields Group's visual image production field

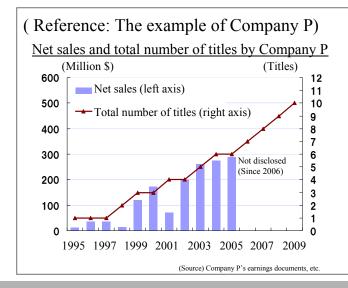
©SEGA

Utilization of Cutting-Edge Technologies (Creating highly Added Value from IP)



- Aiming to create highly added value to intellectual property (IP) by capitalizing on Japanese cutting-edge CG technologies, both in the pachinko/pachislot (PS) business and the entertainment business.
- DF and the Fields Group are aiming to become a "Company P and Company D Consortium" targeting the youth by fully utilizing cutting-edge technologies, together with planning, marketing and the distribution network.





Strategy and policy

• Continues to cultivate new markets by capitalizing on strong marketing capabilities and converting well-produced plans and stories into visual images using cutting-edge technologies.

Factors for success

- Strives to improve technologies and productivity by developing original CG technology software and administration tools. (Original software: Marionette, Ringmaster and RenderMan)
- The company has a "creative team" with advanced skills which comprises an animator section, story section and art section.
- In addition to achieving extreme box-office sales by executing marketing campaigns for the release of
 the titles, the Company has archived the successful multiple use of DVD's for home, TV broadcasting,
 toys and other related merchandize.

Overview of HERO'S



Location: 3-6, Maruyama-cho, Shibuya-ku, Tokyo

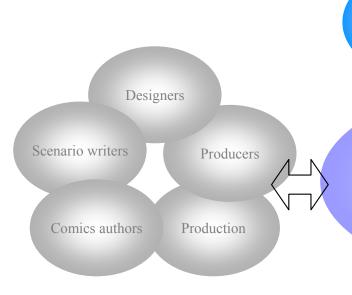
Established: April 2010

Representative Director and President: Shinobu Miyake

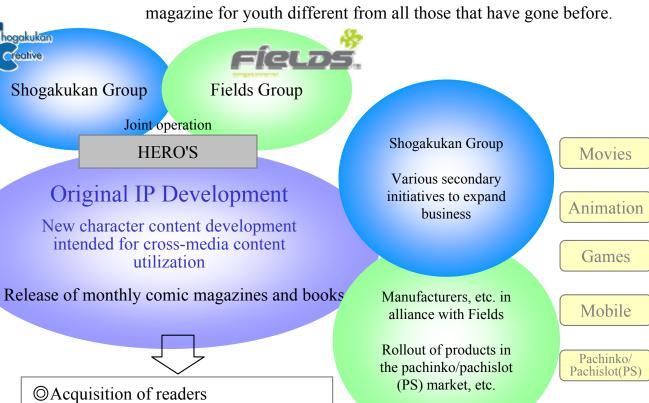
■ Paid-in capital: ¥10 million

The company was jointly established on April 6, 2010 by Shogakukan Creative Inc., a group company of Shogakukan Inc. - which leads publishing industry in Japan - and Fields Corporation.

The new company is planning to publish a new monthly comic magazine for youth different from all those that have gone before

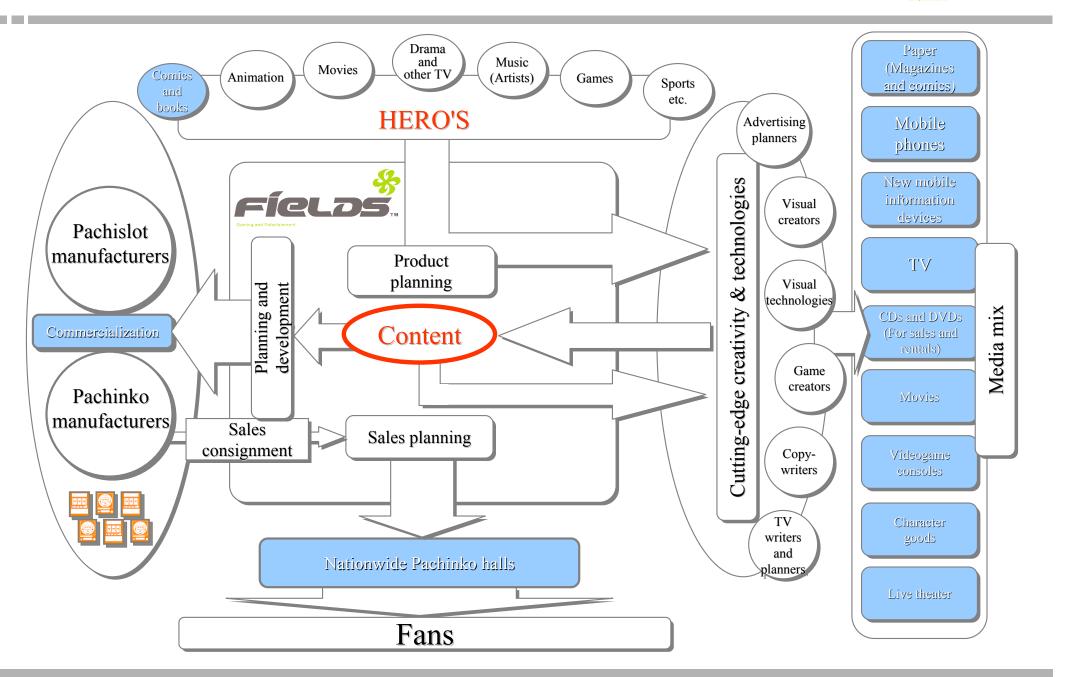


Comic production using the famous creators



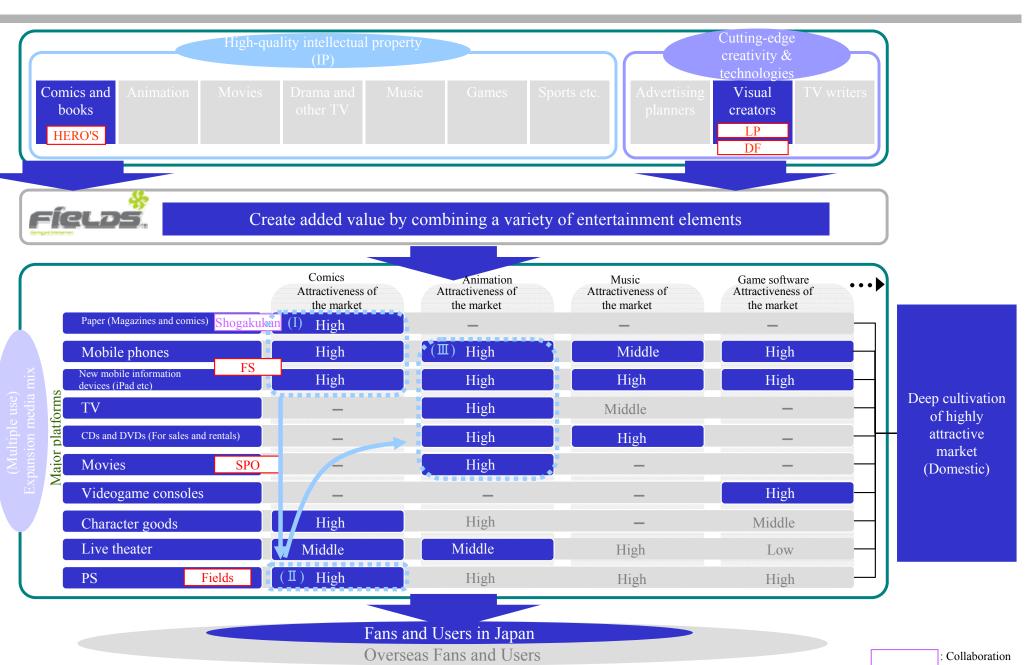
© Increase in value of original IP





HERO'S: Business Scheme (Outline Image of Major Platforms)





Source: Fields

Offering of Monthly comics Magazine and Digital Comics for youth (Creation of IP and Multiple use of Content)



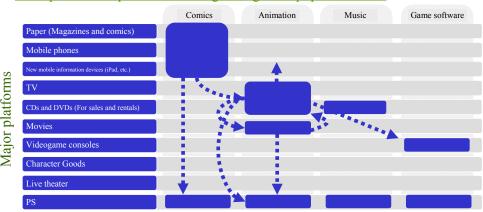
- Publication of monthly comic magazine for youth / comic books using the famous authors, and digital distribution of comics
- Use of comics as a prime driver for multiple use of content in the future
 - > Multiple use of content is assumed from the stage of planning and creating IP, and content is utilized for multiple purposes including pachinko/pachislot (PS) machines, TV, CDs/DVDs, movies, games and character goods.
 - > IP derived from comics are those most utilized in the pachinko market.

Number of pachinko machines sold by IP (2009)

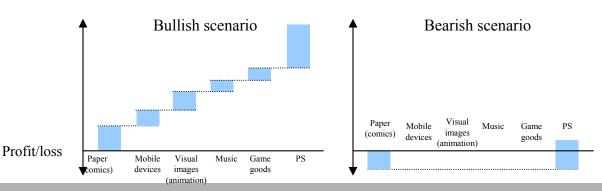
| * ⊚: 30,000 or more; O: 20,000 or more | | | | |
|---|--|---|---|--|
| Number of pachinko machine titles (A) | Number of pachinko machines sold (1,000 units) (B) | Percentage @ | Number of pachinko machines sold (1,000 units) (B)/(A) | |
| 111 | 2,656 | 72.5% | 24 | |
| 38 | 1,080 | 29.5% | 28 | |
| 17 | 347 | 9.5% | 20 | |
| 16 | 389 | 10.6% | 24 | |
| 13 | 514 | 14.0% | 40 | |
| 10 | 147 | 4.0% | 15 | |
| 17 | 178 | 4.9% | 10 | |
| 43 | 1,009 | 27.5% | 23 | |
| 154 | 3,665 | 100.0% | 24 | |
| | machine titles (A) 111 38 17 16 13 10 17 43 | Number of pachinko machine titles (A) Number of pachinko machines sold (1,000 units) (B) 111 2,656 38 1,080 17 347 16 389 13 514 10 147 17 178 43 1,009 | Number of pachinko machine titles (A) Number of pachinko machines sold (1,000 units) (B) Percentage 111 2,656 72.5% 38 1,080 29.5% 17 347 9.5% 16 389 10.6% 13 514 14.0% 10 147 4.0% 17 178 4.9% 43 1,009 27.5% | |

(Source) Fields Corporation Estimate

Example of multiple use of IP originating from popular comics



■ Representation of business expansion by medium
Aim to secure the minimum level of income hedged against the risks by Pachinko/Pachislot (PS) business in either scenarios.



- The following are under consideration as original schemes
 - > Strategy to expand sales by utilizing Fields Corporation's distribution network
 - Establishment of a high profitability model using Fields Corporation's alliance partners as a foundation





Fields Group × 3D Visual Image Business



Lucent Pictures Entertainment

URL: http://www.lpei.co.jp/

Planning, development, production and sales of animation titles, etc. Promotion of coordinated activity in the 3D visual image business

< Cutting-edge 3D conversion technology > Development of original 3D visual image conversion software suited to content, such as animation, liveaction movies, CG, etc.



< Efficient production workflow > 3D visual image production which applies technology to convert 2D visual images into 3D visual images (3D visual image conversion technology)

< Abundant experience and know how > Production and creative capabilities cultivated through the production of animations



SPO

http://www.spoinc.jp/

< Expansion of 3D visual image titles >Working on release of 3D titles and provision of 3D software



Digital Frontier

URL: http://www.dfx.co.jp/

With leading technologies and facilities in the CG industry, Digital Frontier is a core driver in the Fields Group's visual image production business

< High quality CG technologies >

These include high quality computer graphics (CG) technologies in the planning, development and production of a broad range of content such as movies, animation, games and pachinko/pachislot machine visual images, etc

< Industry leading facilities >

The company owns leading facilities in the industry, including the largest and most modern motion capture studio in Asia, equipped with 56 state-of-the-art MX cameras.





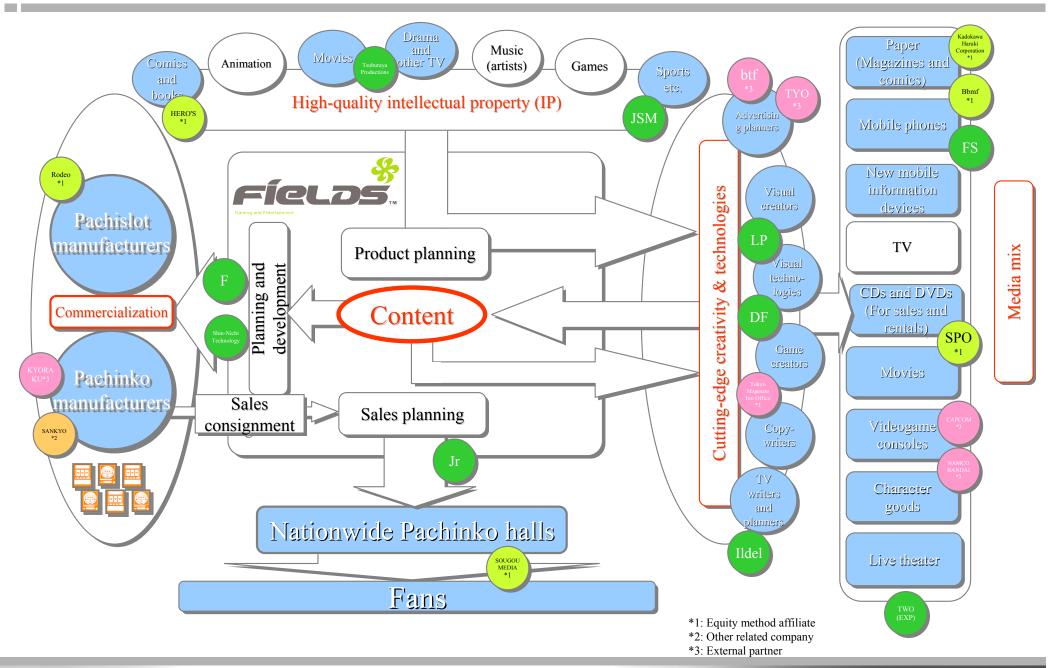




Other Companies

Fields Group is actively promoting initiatives in the 3D visual image field, which represents the next-generation in entertainment.







The plans, strategies and estimates of the Company indicated in these documents, other than actual results and facts, include potential risks and uncertainties and cannot be guaranteed.

Potential risks and uncertainties include, but are not limited to, the economic environment of the pachinko/pachislot market in which the Company operates, market competition and the products handled by the Company.

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