

## Brief Statement of Accounts (Japanese Accounting Standards) for the First Half of the Year Ending March 31, 2011 (Consolidated)

October 29, 2010

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Code number: 6875

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Scheduled date for submission of quarterly report: November 12, 2010

Scheduled date of start of payment of dividends: —

Supplementary documents for quarterly results: Yes

Quarterly results briefing: Yes (for institutional investors)

(Amounts less than one million yen are omitted)

### 1. Consolidated operating results for the first half of the year ending March 31, 2011

(from April 1, 2010 to September 30, 2010)

(1) Consolidated operating results (accumulated)

(Figures in % refer to change from the same period a year earlier)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
First half of the year ending March 31, 2011	15,970	(28.5)	1,503	(36.6)	1,466	(36.2)	1,046	(28.2)
First half of the year ended March 31, 2010	22,323	(17.7)	2,370	(15.4)	2,300	(17.0)	1,457	11.8

	Net income per share	Net income per share (fully diluted)
	Yen	Yen
First half of the year ending March 31, 2011	43.08	—
First half of the year ended March 31, 2010	60.09	59.92

### (2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
First half of the year ending March 31, 2011	31,383	24,882	79.3	1,024.30
Year ended March 31, 2010	26,612	24,439	91.8	1,006.08

(Reference) Shareholders' equity: As of the first half of the year ending March 31, 2011: 24,882 million yen

As of March 31, 2010: 24,439 million yen

### 2. Dividends

	Dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2010	—	—	—	27.00	27.00
Year ending March 31, 2011	—	—	—	—	—
Year ending March 31, 2011 (forecast)	—	—	—	—	—

(Note 1) Revisions made to the forecast dividends at the end of the current term: None

(Note 2) We pay dividends once per year based on the dividend policy, using the year-end date as the record date. Dividends are determined based on either a dividend payout ratio of around 30% or a dividend on equity (DOE) ratio of around 2%, whichever is higher, while taking into consideration the consolidated operating results, financial position, investment plans and so forth. Since the concrete dividend forecast is yet to be decided, "—" is shown for the year-end dividend and annual dividend forecast.

### 3. Forecast of consolidated operating results (from April 1, 2010 to March 31, 2011)

(Figures in % indicate change from the corresponding period of the year ended March 31, 2010)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Annual	35,000	(9.1)	3,100	2.1	3,100	(0.1)	2,150	0.4	88.51

(Note) Revision made to forecasts of operating results at the end of the current term: None

4. Others (For details, please refer to “Other information” on page 3 of the accompanying materials.)

(1) Changes in key subsidiaries during the term: None

(Note) Any changes in specific subsidiaries accompanied by a change in the scope of consolidation during the term under review

(2) Adoption of convenient accounting method and uniquely adopted accounting method: Yes

(Note) Adoption of simplified accounting methods or accounting methods unique to the preparation of quarterly consolidated financial statements

(3) Changes in accounting policies and processing and representation methods:

1) Changes due to revised accounting standards: Yes

2) Changes for reasons other than that described above: None

(Note) Any changes in the policies, procedures, or presentation method of the accounting methods for the preparation of quarterly consolidated financial statements included in “Changes in the basis for preparing quarterly consolidated financial statements”

(4) Number of shares outstanding (common stock)

1) Number of outstanding shares at the end of the period (including treasury stock)

First half of the year ending March 31, 2011 24,353,900 shares

Year ended March 31, 2010 24,353,900 shares

2) Number of shares of treasury stock at the end of the period

First half of the year ending March 31, 2011 61,988 shares

Year ended March 31, 2010 61,937 shares

3) Average number of shares outstanding during the period (or the cumulative consolidated accounting period as of the end of the term)

First half of the year ending March 31, 2011 24,291,939 shares

First half of the year ended March 31, 2010 24,255,355 shares

\* Status of a quarterly review

This financial summary does not need to undergo a quarterly review under the Financial Instruments and Exchange Act. The quarterly consolidated financial statements under the Financial Instruments and Exchange Act have not been reviewed at the time of the announcement of this financial summary.

\* Statement regarding the proper use of financial forecasts and other special remarks

Forward-looking statements, such as the forecast of operating results included in this document, are based on the information available to the Company and certain assumptions considered reasonable as of the date of publication of this release. Actual results could differ materially depending on various factors that may arise in the future.

## Accompanying Materials

### Accompanying Materials – Contents

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1. Qualitative information on consolidated operating results, etc. for the first half of the year ending March 31, 2011

(1) Qualitative information on consolidated operating results

The first half of the year ending March 31, 2011 saw evidence of some improvements in corporate profits. Nonetheless, progress towards an economic recovery remained slow and uncertain circumstances persisted as capital spending continued to be weak and the employment situation remained severe.

In the electronic machinery and equipment industry, in which the MegaChips Group operates, demand for electronic components such as semiconductors and consumer electronic equipment improved. The market for the overall electronic machinery and equipment industry picked up slightly in comparison to the same period in the year ended March 31, 2010.

In these challenging circumstances, the Group focused its efforts on developing and selling products in the LSI business and the systems business. It also sought to expand its businesses by staying in close contact with customers and providing solutions best geared to their needs, based on its compression and decompression technologies for images, audio and music, as well as its unique communications technologies.

In particular, with the digitalization of media, including images, audio and music, the enhancement of the performance of LSIs using advanced semiconductor technology, the upgrading of the infrastructure for wired and wireless high-speed communication networks, and the diversification of digital broadcasting such as high-definition broadcasting, the Group has broadened its appeal in the information and communications sector. In this growth area, the Group has developed and sold high-end, application-specific memories, system LSIs, electronic parts mounted with its system LSIs and customer-specific system products for transmitting and recording digital images, particularly for use in the security and monitoring arena for games, amusements, digital single-lens reflex cameras and high-definition audio visual (AV) devices.

As a result, the Group advanced its business activities as expected, despite the difficult operating environment. For the first half of the year under review, net sales amounted to 15,970 million yen (down 28.5% from the same period of the year ended March 31, 2010) on a consolidated basis. Operating income stood at 1,503 million yen (down 36.6%) and ordinary income at 1,466 million yen (down 36.2%). Net income reached 1,046 million yen (down 28.2%).

Operating results by segment are as follows:

In the LSI business, demand fell for the Group's mainstay products, namely LSIs for storing game software (custom memories), while that for LSIs digital single-lens reflex cameras was as high as it was in the same period a year earlier. Net sales for the LSI business were 14,655 million yen and segment operating income reached 1,715 million yen.

In the systems business, net sales were 1,314 million yen and the segment operating loss was 211 million yen, given reduced demand for customer-specific digital image monitoring systems for security and monitoring applications.

(2) Qualitative information on consolidated financial position

On the consolidated basis, total assets at the end of the second quarter of the year ending March 31, 2011 amounted to 31,383 million yen (up 4,770 million yen from the end of the year ended March 31, 2010), mainly reflecting an increase in cash and deposits by 3,443 million yen and a rise in trade notes and trade accounts receivable of 1,603 million yen compared with the end of the year ended March 31, 2010.

Total liabilities were 6,500 million yen (up 4,328 million yen), mainly because of an increase in trade notes and trade accounts payable of 3,549 million yen and a rise in income taxes payable of 592 million yen compared with the end of the year ended March 31, 2010.

Net assets were 24,882 million yen (up 442 million yen). As a result, the shareholders' equity ratio reached 79.3% (down 12.6 points).

Cash and cash equivalents ("net cash") at the end of the second quarter of the year ending March 31, 2011, stood at 10,029 million yen, up 3,543 million yen from the end of the year ended March 31, 2010, whereas net cash tumbled 5,753 million yen for the same quarter a year earlier. The status of cash flows at the end of the second quarter of the year ending March 31, 2011 was as follows:

Net cash provided by operating activities was 3,872 million yen (compared with net cash used of 3,024 million yen in the same period of the year ended March 31, 2010), mainly reflecting in notes and accounts receivable-trade by

1,603 million yen, which outweighed net income before taxes of 1,675 million yen (down 26.7% year on year) and in notes and accounts payable-trade by 3,549 million yen.

Net cash provided by investment activities was 371 million yen (compared with net cash used of 26 million yen in the same period of the year ended March 31, 2010), mainly attributable to proceeds of 327 million yen from the sale of investment securities. As a result, free cash flow, which is the sum of the net cash provided by operating activities and net cash provided by investment activities, resulted in cash provided of 4,244 million yen (compared with 3,051 million yen of net cash used in the same period of the year ended March 31, 2010.)

Net cash used in financing activities was 647 million yen (compared with net cash used of 2,698 million yen in the same period of the year ended March 31, 2010), principally a reflection of 647 million yen in cash dividends paid.

(3) Qualitative information on consolidated business outlook

For details about the disparity between the consolidated forecasts dated May 11, 2010 for the first half of fiscal year ending March 31, 2011 and actual results for the same period, please refer to the *Notice of Differences Between Business Forecasts and Actual Results* released today. No revisions have been made to the Company's forecasts for the fiscal year ending March 31, 2011, which were announced on May 11, 2010.

2. Other information

(1) Summary of changes in key subsidiaries

None

(2) Summary of convenient accounting method and uniquely adopted accounting method:

1) Method of inventory valuation

The Company calculates inventories at the end of the first half of the year ending March 31, 2011 by omitting physical inventories and calculating inventories reasonably based on the amount of physical inventories for the year ended March 31, 2010. The Company estimates the net realizable values and reduces the book values of only those inventories that will clearly reduce in profitability.

2) Method of calculating depreciation and amortization of noncurrent assets

The Company calculates the depreciation and amortization of the assets for the period for which the declining balance method is adopted on a pro-rata basis, based on the depreciation and amortization for the consolidated fiscal year.

3) Calculation of tax expenses

The Company calculates its tax expenses by multiplying a reasonably estimated effective tax rate after deferred tax accounting for net income before taxes for the year ending March 31, 2011, including the term under review, by the net income before taxes for the term. Income tax adjustments are included in the "income taxes."

(3) Summary of changes in accounting policies, procedures and presentation methods:

1) Changes in matters related to accounting standards

(Application of accounting standard for asset retirement obligations)

Effective from the first quarter of the year ending March 31, 2011, the Company applied the Accounting Standard for Asset Retirement Obligations (ASBJ Statement No.18, issued on March 31, 2008) and the Guidance on Accounting Standard for Asset Retirement Obligations (ASBJ Guidance No.21, issued on March 31, 2008.)

As a result of this change, operating income and ordinary income for the first half of the consolidated fiscal year under review each decreased by 39,000 yen, and income before taxes decreased by 1,256,000 yen. The change in the asset retirement obligation amount resulting from the application of this accounting standard, etc. was 1,284,000 yen.

The impact of this change on segment information is minor.

### 3. Consolidated Financial Statements

#### (1) Consolidated Balance Sheet

(Unit: thousand yen)

	H1 FY 2010 (As of September 30, 2010)	FY 2009 (As of March 31, 2010)
<b>Assets</b>		
Current assets		
Cash and deposits	10,029,508	6,585,643
Notes and accounts receivable—trade	13,479,004	11,875,538
Merchandise and finished goods	444,966	366,934
Work in process	771,245	370,274
Raw materials and supplies	187,418	209,022
Deferred tax assets	219,755	219,755
Other	108,733	377,574
Allowance for doubtful accounts	(944)	(832)
Total current assets	25,239,688	20,003,911
Noncurrent assets		
Property, plant and equipment		
Buildings and accompanying facilities	229,595	240,576
Accumulated depreciation	(160,797)	(162,329)
Buildings and accompanying facilities, net	68,797	78,247
Other	369,049	354,216
Accumulated depreciation	(307,282)	(292,039)
Other, net	61,766	62,176
Total property, plant and equipment	130,563	140,423
Intangible assets		
Other	69,353	75,135
Total intangible assets	69,353	75,135
Investment and other assets		
Investment securities	4,449,081	4,611,444
Long-term prepaid expenses	1,032,130	1,405,084
Deferred tax assets	193,765	74,754
Other	271,198	304,178
Allowance for doubtful accounts	(2,675)	(2,717)
Total investment and other assets	5,943,500	6,392,744
Total noncurrent assets	6,143,418	6,608,303
Total assets	31,383,106	26,612,215

(Unit: thousand yen)

	H1 FY 2010 (As of September 30, 2010)	FY 2009 (As of March 31, 2010)
<b>Liabilities</b>		
<b>Current liabilities</b>		
Notes and accounts payable–trade	4,985,211	1,435,794
Income taxes payable	637,686	44,771
Provision	350,817	257,562
Asset retirement obligations	1,290	–
Other	487,818	396,349
<b>Total current liabilities</b>	<b>6,462,823</b>	<b>2,134,478</b>
<b>Noncurrent liabilities</b>		
Other	38,032	38,032
<b>Total noncurrent liabilities</b>	<b>38,032</b>	<b>38,032</b>
<b>Total liabilities</b>	<b>6,500,856</b>	<b>2,172,511</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Capital stock	4,840,313	4,840,313
Capital surplus	6,181,300	6,181,300
Retained earnings	11,771,131	11,380,544
Treasury stock	(91,655)	(91,585)
<b>Total shareholders' equity</b>	<b>22,701,090</b>	<b>22,310,572</b>
<b>Valuation and translation adjustments</b>		
Valuation difference on available-for-sale securities	2,605,192	2,451,726
Foreign currency translation adjustment	(424,032)	(322,594)
<b>Total valuation and translation adjustments</b>	<b>2,181,160</b>	<b>2,129,131</b>
<b>Total net assets</b>	<b>24,882,250</b>	<b>24,439,703</b>
<b>Total liabilities and net assets</b>	<b>31,383,106</b>	<b>26,612,215</b>

(2) Consolidated Statements of Income  
(Consolidated First Half)

(Unit: thousand yen)

	H1 FY 2009 (From April 1, 2009 to September 30, 2009)	H1 FY 2010 (From April 1, 2010 to September 30, 2010)
Net sales	22,323,154	15,970,578
Cost of sales	18,147,396	12,818,459
Gross profit	4,175,757	3,152,119
Selling, general and administrative expenses	1,804,859	1,648,687
Operating income	2,370,898	1,503,431
Non-operating income		
Interest income	2,388	1,758
Interest on refund of income taxes and other	–	6,277
Income from disqualification of unclaimed dividends	1,905	3,530
Miscellaneous income	763	605
Total non-operating income	5,058	12,172
Non-operating expenses		
Interest expenses	28,372	–
Loss on investments in partnership	9,640	9,947
Foreign exchange losses	37,547	38,754
Miscellaneous loss	–	104
Total non-operating expenses	75,560	48,806
Ordinary income	2,300,396	1,466,798
Extraordinary income		
Gain on sales of investment securities	–	212,755
Total extraordinary income	–	212,755
Extraordinary loss		
Loss on retirement of noncurrent assets	–	3,237
Loss on valuation of investment securities	16,324	–
Loss on adjustment for changes of accounting standard for asset retirement obligations	–	1,217
Total extraordinary loss	16,324	4,455
Net income before taxes	2,284,071	1,675,098
Income taxes	936,875	628,628
Refund of income taxes for prior periods	(110,416)	–
Total income taxes	826,459	628,628
Income before minority interests	–	1,046,469
Net income	1,457,612	1,046,469

## (3) Consolidated Statements of Cash Flows

(Unit: thousand yen)

	H1 FY 2009 (From April 1, 2009 to September 30, 2009)	H1 FY 2010 (From April 1, 2010 to September 30, 2010)
Net cash provided by (used in) operating activities		
Net income before taxes	2,284,071	1,675,098
Depreciation and amortization	78,676	60,169
Amortization of long-term prepaid expenses	468,697	410,867
Increase (decrease) in provision for bonuses	4,701	25,890
Increase (decrease) in provision for directors' bonuses	52,950	40,950
Interest expenses	28,372	–
Loss (gain) on sales of investment securities	–	(212,755)
Loss (gain) on valuation of investment securities	16,324	–
Decrease (increase) in notes and accounts receivable– trade	(7,619,555)	(1,603,423)
Decrease (increase) in inventories	306,112	(457,399)
Increase (decrease) in notes and accounts payable– trade	3,318,469	3,549,416
Decrease (increase) in other current assets	(42,989)	12,764
Increase (decrease) in other current liabilities	(152,385)	108,119
Other	38,328	59,585
Subtotal	(1,218,225)	3,669,282
Interest and dividends income received	2,478	1,650
Interest expenses paid	(48,038)	–
Income taxes paid	(1,760,522)	(32,675)
Income taxes refund	–	234,510
Net cash provided by (used in) operating activities	(3,024,308)	3,872,767
Net cash provided by (used in) investment activities		
Proceeds from withdrawal of time deposits	100,000	100,000
Purchase of property, plant and equipment	(21,751)	(6,495)
Purchase of intangible assets	(42,100)	(40,812)
Proceeds from sales of investment securities	121,440	327,170
Purchase of long-term prepaid expenses	(190,549)	(41,204)
Other	6,170	33,270
Net cash provided by (used in) investment activities	(26,790)	371,929
Net cash provided by (used in) financing activities		
Net increase (decrease) in short-term loans payable	(2,000,000)	–
Purchase of treasury stock	(67)	(69)
Cash dividends paid	(789,474)	(647,149)
Other	90,723	–
Net cash provided by (used in) financing activities	(2,698,818)	(647,219)
Effect of exchange rate change on cash and cash equivalents	(3,257)	(53,613)
Net increase (decrease) in cash and cash equivalents	(5,753,175)	3,543,864
Cash and cash equivalents at beginning of term	14,265,936	6,485,643
Cash and cash equivalents at end of term	8,512,760	10,029,508

(4) Note on Going Concern Assumptions  
None

(5) Segment Information

[Business segment information]

First half of the year ended March 31, 2010 (From April 1, 2009 to September 30, 2009)

(Unit: thousand yen)

	LSI Business	Systems Business	Total	Elimination or Corporate	Consolidated
Net sales					
(1) External customers	20,672,014	1,651,139	22,323,154	–	22,323,154
(2) Inter-segment	–	–	–	–	–
Total	20,672,014	1,651,139	22,323,154	–	22,323,154
Operating income (loss)	2,578,733	(184,028)	2,394,705	(23,807)	2,370,898

(Note) 1. The business segments are determined in accordance with the Company's internal business management policy.

2. Main products of each segment

(1) LSI Business: LSI for storing game software, LSI for home-use video game machines, LSI for digital camera image processing, LSI for image / audio processing for one-segment broadcasting, LSI for OFDM demodulation for one-segment broadcasting

(2) Systems Business: Image transmission servers, digital video recorders, display controllers, image camera systems for equipment security, security controller terminals, surveillance cameras

[Geographic segment information]

First half of the year ended March 31, 2010 (from April 1, 2009 to September 30, 2009)

Geographic segment information has been omitted, as net sales in Japan make up over 90% of the total net sales of all segments.

[Overseas sales]

First half of the year ended March 31, 2010 (from April 1, 2009 to September 30, 2009)

Overseas sales information has been omitted, as overseas sales make up less than 10% of consolidated net sales.

[Segment information]

(i) Overview of reported segments

The reported segments of the Company are those units for which separate financial statements can be obtained among the constituent units of the Company and which are regularly examined by the Board of Directors for decisions on the allocation of management resources and for assessing business performance.

The Company conducts its business activities by establishing multiple business divisions depending on the types of products. Therefore, the Company creates segments by product based on business divisions. These segments are consolidated into segments with similar product characteristics, manufacturing processes, targeted markets, and marketing methods. The Company has two reported segments, the LSI business and the systems business.

In the LSI business, the Company develops, manufactures, and sells products including customer-specific system LSI used for certain devices in the digital home appliance field and electronic devices mounted with its system LSI. The Company employs a build-to-order system as its selling method and manufacturing is outsourced.

In the systems business, the Company develops, manufactures, and sells products including customer-specific video surveillance systems used in the field of security. The Company employs a build-to-order system as its selling method and manufacturing is outsourced.

## (ii) Information on net sales and profits or losses by reported segment

First half of the year ending March 31, 2011 (from April 1, 2010 to September 30, 2010)

(Unit: thousand yen)

	Reported segments		Total	Adjustment (Note 1)	Amount recorded in consolidated statements of income (Note 2)
	LSI Business	Systems Business			
Net sales					
(1) External customers	14,655,765	1,314,813	15,970,578	–	15,970,578
(2) Inter-segment	–	–	–	–	–
Total	14,655,765	1,314,813	15,970,578	–	15,970,578
Segment profits (losses)	1,715,248	(211,668)	1,503,580	(148)	1,503,431

(Note) 1. Corporate expenses included in the adjustment amount of segment profits but not allocated to each reported segment were -148 thousand yen and mainly consist of general, selling administrative expenses not attributable to reported segments.

2. Segment profits are adjusted with operating income in the consolidated financial statements.

## (Additional Information)

The Accounting Standard for Disclosures about Segments of an Enterprise and Related Information (ASBJ Statement No. 17 on March 27, 2009) and the Guidance on Accounting Standard for Disclosures about Segments of an Enterprise and Related Information (ASBJ Guidance No. 20 on March 21, 2008) were applied from the first quarter of the fiscal year under review.

## (6) Notes to Significant Changes in Shareholders' Equity

First half of the year ending March 31, 2011 (from April 1, 2010 to September 30, 2010)

None

#### 4. Supplementary information

##### (1) Production, Orders Received, and Sales

###### (i) Production

Production output by segment for the first half of the year ending March 31, 2011 is as follows:

Segment name	Production output (thousand yen)	Compared to same period in previous fiscal year (%)
LSI Business	14,888,024	—
Systems Business	1,070,983	—
Total	15,959,008	—

(Note) 1. The amounts are based on selling prices.

2. The above figures do not include consumption tax, etc.

3. The majority of production output in the LSI business is related to the purchasing of products from outsourcers.

###### (ii) Merchandise purchasing

There was no purchasing of merchandise during the first half of the year ending March 31, 2011.

###### (iii) Orders Received

The status of orders received by segment for the first half of the year ending March 31, 2011 is as follows:

Segment name	Orders received (thousand yen)	Compared to same period in previous fiscal year (%)	Order backlog (thousand yen)	Compared to same period in previous fiscal year (%)
LSI Business	14,889,087	—	536,279	—
Systems Business	1,319,037	—	226,969	—
Total	16,208,124	—	763,249	—

(Note) The above figures do not include consumption tax, etc.

###### (iv) Sales Performance

Sales by segment for the first half of the year ending March 31, 2011 are as follows:

Segment name	Sales (thousand yen)	Compared to same period in previous fiscal year (%)
LSI Business	14,655,765	—
Systems Business	1,314,813	—
Total	15,970,578	—

(Note) 1. The above figures do not include consumption tax, etc.

2. Inter-segment transactions are offset.

3. Sales by major counterparties and the ratio of sales by major counterparties to total sales are shown below.

Counterparty	H1 FY 2009 (From April 1, 2009 to September 30, 2009)		H1 FY 2010 (From April 1, 2010 to September 30, 2010)	
	Amount (thousand yen)	Percentage (%)	Amount (thousand yen)	Percentage (%)
Nintendo Co., Ltd.	19,269,263	86.3	13,553,673	84.9