

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

February 1, 2011

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Scheduled date for submission of quarterly report: February 14, 2011
 Scheduled date of start of payment of dividends: —
 Supplementary documents for quarterly results: Yes
 Quarterly results briefing: Yes (for institutional investors and analysts)

(Amounts less than one million yen are omitted)

1. Consolidated operating results for the first three quarters of the year ending March 31, 2011 (from April 1, 2010 to December 31, 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 three quarters of the year ending March 31, 2011	25,298	(21.3)	2,324	(21.6)	2,584	(15.1)	1,944	(7.1)
First three quarters of the year ended March 31, 2010	32,164	(25.5)	2,964	(35.3)	3,045	(35.6)	2,094	(18.3)

	Net income per share	Net income per share (fully diluted)
	Yen	Yen
First three quarters of the year ending March 31, 2011	80.24	—
First three quarters of the year ended March 31, 2010	86.30	86.14

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
First three quarters of the year ending March 31, 2011	28,469	24,799	87.1	1,032.95
Year ended March 31, 2010	26,612	24,439	91.8	1,006.08

(Reference) Shareholders' equity: As of the first three quarters of the year ending March 31, 2011: 24,799 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 three quarters of the year ending March 31, 2011 24,038,400 shares

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

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

First three quarters of the year ending March 31, 2011 30,020 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 three quarters of the year ending March 31, 2011 24,237,290 shares

First three quarters of the year ended March 31, 2010 24,267,649 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 three quarters of the year ending March 31, 2011

(1) Qualitative information on consolidated operating results

The first three quarters 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 digital audio visual (AV) devices.

As a result, the Group advanced its business activities as expected, despite the difficult operating environment. For the first three quarters of the year under review, net sales amounted to 25,298 million yen (down 21.3% from the same period of the year ended March 31, 2010) on a consolidated basis. Operating income stood at 2,324 million yen (down 21.6%) and ordinary income at 2,584 million yen (down 15.1%). Net income reached 1,944 million yen (down 7.1%).

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 23,211 million yen and segment operating income reached 2,710 million yen.

In the systems business, net sales were 2,087 million yen, and the segment operating loss was 349 million yen with demand for customer-specific digital image monitoring systems for security and monitoring applications remaining unchanged from a year ago.

(2) Qualitative information on consolidated financial position

On the consolidated basis, total assets at the end of the third quarter of the year ending March 31, 2011 amounted to 28,469 million yen (up 1,857 million yen from the end of the year ended March 31, 2010), mainly reflecting an increase in trade notes and trade accounts receivable of 4,809 million yen from the end of the year ended March 31, 2010, which offset a decline in cash and deposits of 1,826 million and a decrease in investment securities of 707 million yen.

Total liabilities were 3,670 million yen (up 1,497 million yen), mainly because of an increase in trade notes and trade accounts payable of 698 million yen and a rise in income taxes payable of 543 million yen compared with the end of the year ended March 31, 2010.

Net assets were 24,799 million yen (up 359 million yen). As a result, the shareholders' equity ratio reached 87.1% (down 4.7 points).

Cash and cash equivalents ("net cash") at the end of the third quarter of the year ending March 31, 2011, stood at 4,759 million yen, down 1,726 million yen from the end of the year ended March 31, 2010, whereas net cash tumbled 8,735 million yen for the same quarter a year earlier. The status of cash flows at the end of the third quarter of the year ending March 31, 2011 was as follows:

Net cash used in operating activities was 1,037 million yen (compared with net cash used of 8,384 million yen in the same period of the year ended March 31, 2010), mainly reflecting an increase in notes and accounts receivable-trade of 4,809 million yen, which outweighed net income before taxes of 2,919 million yen (down 7.4% year on year) and an increase in notes and accounts payable-trade of 698 million yen.

Net cash provided by investment activities was 464 million yen (compared with net cash provided of 365 million yen in the same period of the year ended March 31, 2010), mainly attributable to proceeds of 564 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 used of 572 million yen (compared with 8,018 million yen of net cash used in the same period of the year ended March 31, 2010.)

Net cash used in financing activities was 1,079 million yen (compared with net cash used of 699 million yen in the same period of the year ended March 31, 2010), principally a reflection of 648 million yen in cash dividends paid.

(3) Qualitative information on consolidated business outlook

The results forecast for the fiscal year ending March 31, 2011 announced on May 11, 2010 has not changed.

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 third quarter 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.)

The effect of the change on earnings in the first three quarters under review is minor. The change in the asset retirement obligation amount resulting from the application of this accounting standard, etc. was 1,284 thousand yen.

The impact of this change on segment information is minor.

3. Consolidated Financial Statements

(1) Consolidated Balance Sheet

(Unit: thousand yen)

	Q3 FY 2010 (As of December 31, 2010)	FY 2009 (As of March 31, 2010)
Assets		
Current assets		
Cash and deposits	4,759,140	6,585,643
Notes and accounts receivable—trade	16,684,639	11,875,538
Merchandise and finished goods	216,449	366,934
Work in process	821,755	370,274
Raw materials and supplies	130,056	209,022
Deferred tax assets	219,755	219,755
Other	165,752	377,574
Allowance for doubtful accounts	(1,168)	(832)
Total current assets	22,996,382	20,003,911
Noncurrent assets		
Property, plant and equipment		
Buildings and accompanying facilities	215,065	240,576
Accumulated depreciation	(153,850)	(162,329)
Buildings and accompanying facilities, net	61,215	78,247
Other	381,044	354,216
Accumulated depreciation	(319,817)	(292,039)
Other, net	61,227	62,176
Total property, plant and equipment	122,442	140,423
Intangible assets		
Other	65,399	75,135
Total intangible assets	65,399	75,135
Investment and other assets		
Investment securities	3,903,660	4,611,444
Long-term prepaid expenses	959,680	1,405,084
Deferred tax assets	153,173	74,754
Other	271,750	304,178
Allowance for doubtful accounts	(2,675)	(2,717)
Total investment and other assets	5,285,589	6,392,744
Total noncurrent assets	5,473,431	6,608,303
Total assets	28,469,814	26,612,215

(Unit: thousand yen)

	Q3 FY 2010 (As of December 31, 2010)	FY 2009 (As of March 31, 2010)
Liabilities		
Current liabilities		
Notes and accounts payable–trade	2,133,861	1,435,794
Income taxes payable	588,648	44,771
Provision	325,002	257,562
Other	584,736	396,349
Total current liabilities	3,632,247	2,134,478
Noncurrent liabilities		
Other	38,032	38,032
Total noncurrent liabilities	38,032	38,032
Total liabilities	3,670,280	2,172,511
Net assets		
Shareholders' equity		
Capital stock	4,840,313	4,840,313
Capital surplus	6,181,300	6,181,300
Retained earnings	12,192,472	11,380,544
Treasury stock	(45,385)	(91,585)
Total shareholders' equity	23,168,701	22,310,572
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	2,109,973	2,451,726
Foreign currency translation adjustment	(479,140)	(322,594)
Total valuation and translation adjustments	1,630,832	2,129,131
Total net assets	24,799,533	24,439,703
Total liabilities and net assets	28,469,814	26,612,215

(2) Consolidated Statements of Income
(Consolidated First Three Quarters)

(Unit: thousand yen)

	Q3 FY 2009 (From April 1, 2009 to December 31, 2009)	Q3 FY 2010 (From April 1, 2010 to December 31, 2010)
Net sales	32,164,946	25,298,299
Cost of sales	26,334,656	20,435,368
Gross profit	5,830,289	4,862,931
Selling, general and administrative expenses	2,865,645	2,538,392
Operating income	2,964,644	2,324,539
Non-operating income		
Interest income	3,459	2,184
Dividends income	143,519	267,157
Interest on refund of income taxes and other	–	6,277
Miscellaneous income	24,253	34,820
Total non-operating income	171,231	310,439
Non-operating expenses		
Interest expenses	42,920	–
Loss on transfer of receivables	2,936	–
Foreign exchange losses	34,459	40,084
Miscellaneous loss	9,640	10,314
Total non-operating expenses	89,957	50,398
Ordinary income	3,045,918	2,584,580
Extraordinary income		
Gain on sales of investment securities	122,782	343,479
Total extraordinary income	122,782	343,479
Extraordinary loss		
Loss on retirement of noncurrent assets	167	7,738
Loss on valuation of investment securities	16,527	–
Loss on adjustment for changes of accounting standard for asset retirement obligations	–	1,217
Total extraordinary loss	16,694	8,955
Net income before taxes	3,152,006	2,919,104
Income taxes	1,168,049	974,335
Refund of income taxes for prior periods	(110,416)	–
Total income taxes	1,057,633	974,335
Income before minority interests	–	1,944,768
Net income	2,094,373	1,944,768

(3) Consolidated Statements of Cash Flows

(Unit: thousand yen)

	Q3 FY 2009 (From April 1, 2009 to December 31, 2009)	Q3 FY 2010 (From April 1, 2010 to December 31, 2010)
Net cash provided by (used in) operating activities		
Net income before taxes	3,152,006	2,919,104
Depreciation and amortization	120,684	94,404
Amortization of long-term prepaid expenses	739,014	628,853
Increase (decrease) in provision for bonuses	(127,020)	(93,677)
Increase (decrease) in provision for directors' bonuses	81,075	61,425
Interest and dividends income	(146,978)	(269,342)
Interest expenses	42,920	–
Loss (gain) on sales of investment securities	(122,782)	(343,479)
Loss (gain) on valuation of investment securities	16,527	–
Decrease (increase) in notes and accounts receivable– trade	(9,593,505)	(4,809,059)
Decrease (increase) in inventories	597,576	(222,031)
Increase (decrease) in notes and accounts payable– trade	(238,718)	698,066
Decrease (increase) in other current assets	(41,629)	(141,034)
Increase (decrease) in other current liabilities	(205,029)	211,023
Other	30,828	143,174
Subtotal	(5,695,030)	(1,122,571)
Interest and dividends income received	147,064	269,342
Interest expenses paid	(48,038)	–
Income taxes paid	(2,788,167)	(418,309)
Income taxes refund	–	234,462
Net cash provided by (used in) operating activities	(8,384,172)	(1,037,075)
Net cash provided by (used in) investment activities		
Proceeds from withdrawal of time deposits	300,000	100,000
Purchase of property, plant and equipment	(29,292)	(32,985)
Purchase of intangible assets	(54,026)	(57,070)
Purchase of investment securities	–	(64,541)
Proceeds from sales of investment securities	363,535	564,002
Purchase of long-term prepaid expenses	(221,953)	(88,486)
Other	7,175	43,399
Net cash provided by (used in) investment activities	365,438	464,318
Net cash provided by (used in) financing activities		
Purchase of treasury stock	(67)	(430,757)
Cash dividends paid	(790,608)	(648,348)
Other	90,723	–
Net cash provided by (used in) financing activities	(699,952)	(1,079,105)
Effect of exchange rate change on cash and cash equivalents	(16,676)	(74,641)
Net increase (decrease) in cash and cash equivalents	(8,735,362)	(1,726,503)
Cash and cash equivalents at beginning of term	14,265,936	6,485,643
Cash and cash equivalents at end of term	5,530,573	4,759,140

(4) Note on Going Concern Assumptions
None

(5) Segment Information

[Business segment information]

First three quarters of the year ended March 31, 2010 (From April 1, 2009 to December 31, 2009)

(Unit: thousand yen)

	LSI Business	Systems Business	Total	Elimination or Corporate	Consolidated
Net sales					
(1) External customers	29,999,785	2,165,161	32,164,946	–	32,164,946
(2) Inter-segment	8,497	–	8,497	(8,497)	–
Total	30,008,282	2,165,161	32,173,444	(8,497)	32,164,946
Operating income (loss)	3,621,239	(629,560)	2,991,679	(27,035)	2,964,644

(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, LSI for high-definition AV recording
- (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 three quarters of the year ended March 31, 2010 (From April 1, 2009 to December 31, 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 three quarters of the year ended March 31, 2010 (From April 1, 2009 to December 31, 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 three quarters of the year ending March 31, 2011 (from April 1, 2010 to December 31, 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	23,211,089	2,087,210	25,298,299	–	25,298,299
(2) Inter-segment	–	–	–	–	–
Total	23,211,089	2,087,210	25,298,299	–	25,298,299
Segment profits (losses)	2,710,069	(349,062)	2,361,007	(36,467)	2,324,539

(Note) 1. Corporate expenses included in the adjustment amount of segment profits but not allocated to each reported segment were -36,467 thousand yen and mainly consist of general, selling administrative expenses and research and development expenses that were not attributable to reported segments.

2. Segment profits (losses) 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 three quarters of the year ending March 31, 2011 (from April 1, 2010 to December 31, 2010)

The Company acquired 283,500 shares of treasury stock on November 9, 2010, based on a resolution to acquire treasury stock (common shares of the Company) adopted on November 8, 2010 under Article 370 of the Companies Act (resolution in writing deemed resolution at a board of directors meeting). Following the acquisition, treasury stock increased 430,636 thousand yen.

Under a resolution for the retirement of treasury stock (common shares of the Company) adopted at a board of directors meeting held on November 19, 2010, 315,500 shares of treasury stock retired on November 30, 2010. With the retirement, treasury stock and retained earnings each declined 476,957 thousand yen.

4. Supplementary information

(1) Production, Orders Received, and Sales

(i) Production

Production output by segment for the first three quarters 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	23,143,589	–
Systems Business	1,846,254	–
Total	24,989,843	–

(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 subcontractors.

(ii) Merchandise purchasing

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

(iii) Orders Received

The status of orders received by segment for the first three quarters 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	23,144,359	–	251,370	–
Systems Business	2,206,697	–	342,233	–
Total	25,351,056	–	593,604	–

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

(iv) Sales Performance

Sales by segment for the first three quarters 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	23,211,089	–
Systems Business	2,087,210	–
Total	25,298,299	–

(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	Q3 FY 2009 (From April 1, 2009 to December 31, 2009)		Q3 FY 2010 (From April 1, 2010 to S December 31, 2010)	
	Amount (thousand yen)	Percentage (%)	Amount (thousand yen)	Percentage (%)
Nintendo Co., Ltd.	27,913,448	86.8	21,279,005	84.1