

(5) Going concern assumptions: Not applicable

(6) Segment Information

1. Outline of business segment reported

The business segments the Company reports are the business units for which the Company is able to obtain individual financial information separately in order for the board of directors to conduct periodic investigation to determine distribution of management resources and evaluate their business performance.

The Company has several operational headquarters, which plan comprehensive business strategies in domestic and overseas markets for their products and services, and develops its business activities.

Therefore the Company's business segments reported are based on the products and services its operational headquarters deal in and are composed of the following 4 units; "Consumer online games", "Mobile contents", "Arcade operations" and "Amusement equipments".

"Consumer online games" develops and distributes video games for consumers.

"Mobile contents" develops mobile games to be distributed to mobile phone users.

"Arcade operations" operates amusement stores which install amusement equipments.

"Amusement equipments" manufactures arcade game machines etc. to be distributed to arcade operators.

2. Method of calculating sales and income (loss), identifiable assets, and other items by business segment reported

The accounting procedure for the business segment reported is based on "Significant accounting policies" (disclosed in Japanese only).

Income by business segment reported is calculated based on operating income on the consolidated statement of income.

3. Information on sales and income (loss), identifiable assets, and other items by business segment reported

Previous fiscal year (from April 1, 2009 to March 31, 2010)

(Unit: Millions of yen)

	Business segment reported					Other (Note 1)	Total	Adjustment (Note 2)	Consolidated total (Note 3)
	Consumer online games	Mobile contents	Arcade operations	Amusement equipments	Total				
Sales									
(1) Customers	43,702	3,554	11,985	4,545	63,787	3,049	66,837	-	66,837
(2) Inter-segment	-	-	-	-	-	-	-	-	-
Total	43,702	3,554	11,985	4,545	63,787	3,049	66,837	-	66,837
Operating income (loss)	7,835	745	590	(347)	8,824	1,016	9,841	(4,253)	5,587
Identifiable assets	31,185	1,161	9,797	6,418	48,563	2,294	50,857	35,764	86,621
Other items									
Depreciation and amortization	488	134	1,744	242	2,610	249	2,859	509	3,368
Increase in tangible and intangible fixed assets	508	26	800	115	1,451	284	1,736	469	2,205

(Note) 1. "Other" incorporates operations not included in business segments reported, including character contents business etc.

2. Adjustments are as follows.

(1) Adjustments of operating income (loss) (-4,253 million yen) include unallocated corporate operating expenses (-4,253 million yen). The corporate operating expenses mainly consist of administrative expenses.

(2) Adjustments of identifiable assets (35,764 million yen) include unallocated corporate identifiable assets (35,872 million yen).

(3) Adjustments of increase in tangible and intangible fixed assets (469 million yen) are capital investment by headquarters.

3. Operating income (loss) for segment is adjusted on operating income on the consolidated statements of income.

Current fiscal year (from April 1, 2010 to March 31, 2011)

(Unit: Millions of yen)

	Business segment reported					Other (Note 1)	Total	Adjustment (Note 2)	Consolidated total (Note 3)
	Consumer online games	Mobile contents	Arcade operations	Amusement equipments	Total				
Sales									
(1) Customers	70,269	4,028	11,621	7,903	93,823	3,893	97,716	-	97,716
(2) Inter-segment	-	-	-	-	-	-	-	-	-
Total	70,269	4,028	11,621	7,903	93,823	3,893	97,716	-	97,716
Operating income	12,499	1,366	1,131	2,638	17,636	1,098	18,734	(4,439)	14,295
Identifiable assets	30,038	1,936	8,668	9,136	49,779	2,767	52,547	37,861	90,408
Other items									
Depreciation and amortization	591	52	1,708	127	2,480	263	2,743	571	3,315
Increase in tangible and intangible fixed assets	1,404	86	926	171	2,588	115	2,703	54	2,758

(Note) 1. "Other" incorporates operations not included in business segments reported, including character contents business etc.

2. Adjustments are as follows.

(1) Adjustments of operating income (-4,439 million yen) include unallocated corporate operating expenses (-4,439 million yen).

The corporate operating expenses mainly consist of administrative expenses.

(2) Adjustments of identifiable assets (37,861 million yen) include unallocated corporate identifiable assets (37,966 million yen).

(3) Adjustments of increase in tangible and intangible fixed assets (54 million yen) are capital investment by headquarters.

3. Operating income for segment is adjusted on operating income on the consolidated statements of income.

(Additional information)

Effective from the 1st quarter ended June 30, 2010, Capcom has adopted the "Revised accounting standard for disclosures about segments of an enterprise and related information" (ASBJ statement No. 17 of March 27, 2009) and "Guidance on accounting standard for disclosures about segments of an enterprise and related information" (ASBJ Guidance No. 20 of March 21, 2009).

(Segment related information)

Current fiscal year (from April 1, 2010 to March 31, 2011)

1. Information by product and service

The information is omitted as the same information is disclosed on the previous page.

2. Information by country or region

(1) Sales

(Unit: Millions of yen)

Japan	North America	Europe	Other regions	Total
65,017	20,986	9,106	2,606	97,716

(Note) The sales amounts are classified by country or region where customers are located.

(2) Tangible fixed assets

The information is omitted as the balance of tangible fixed assets for Japan has exceeded 90% or more of the total balance of tangible fixed assets for the consolidated balance sheet.

3. Information by major customer

The information is omitted as Capcom does not have any major customers the sales amount of which has accounted for 10% or more of the total sales amount of the consolidated statement of income.

[Impairment loss by business segment reported]

Current fiscal year (from April 1, 2010 to March 31, 2011)

(Unit: Millions of yen)

	Business segment reported		Other	Corporate or elimination	Total
	Arcade operations	Sub-total			
Impairment loss	149	149	-	-	149

[Amortization and balance of goodwill by business segment reported]

Current fiscal year (from April 1, 2010 to March 31, 2011)

(Unit: Millions of yen)

	Business segment reported		Other	Corporate or elimination	Total
	Consumer online games	Sub-total			
Amortization	239	239	-	-	239
Balance	412	412	-	-	412

[Negative goodwill by business segment reported]

Current fiscal year (from April 1, 2010 to March 31, 2011)

Not applicable

(Reference) Business segments

Previous fiscal year (From April 1, 2009 to March 31, 2010)

(Unit: Millions of yen)

	Home video games	Arcade operations	Arcade games sales	Contents expansion	Other businesses	Total	Elimination and corporate	Consolidated total
. Net sales and operating income								
Net sales								
(1) Customers	44,015	11,985	2,280	5,819	2,736	66,837	(-)	66,837
(2) Inter-segment	-	-	-	-	-	-	(-)	-
Total	44,015	11,985	2,280	5,819	2,736	66,837	(-)	66,837
Operating expenses	36,168	11,394	2,483	5,310	1,639	56,996	4,253	61,250
Operating income (loss)	7,846	590	(203)	509	1,097	9,840	(4,253)	5,587
. Assets, depreciation and capital expenditures								
Total assets	31,257	9,797	3,241	4,339	2,221	50,857	35,764	86,621
Depreciation	509	1,744	136	239	228	2,859	509	3,368
Impairment loss	-	161	47	9	-	218	5	223
Capital expenditures	543	800	59	83	249	1,736	469	2,205

- (Note)
- Business segments above are split based upon for internal management disposition.
 - Principal products and operations of each business segment
 - Home video games..... This division develops and distributes home video game software as well as develops and operates online game software.
 - Arcade operations..... This division operates amusement facilities.
 - Arcade games sales..... This division develops, manufactures, and distributes commercial game equipment and integrated circuit boards.
 - Contests expansion..... This division develops and distributes mobile contents as well as develops, manufactures and distributes pachinko and pachislot machines.
 - Other businesses..... Other businesses include licensing business and other businesses.
 - Unallocated corporate operating expenses included in "Elimination and corporate" amounted to 4,253 million yen. The major part of this expense is related to the corporate division of Capcom.
 - Corporate assets in the column "Elimination and corporate" were 35,872 million yen. Corporate assets mainly represent surplus operating funds (cash and cash equivalents, available-for-sale securities), long-term investment funds (investments in securities)
 - Depreciation and capital expenditures include long-term prepaid expenses and amortization of them.

(Reference) Geographic areas

Previous fiscal year (From April 1, 2009 to March 31, 2010)

(Unit: Millions of yen)

	Japan	North America	Europe	Other regions	Total	Elimination and corporate	Consolidated total
. Net sales and operating income							
Net Sales							
(1) Customers	47,269	10,825	7,813	928	66,837	(-)	66,837
(2) Inter-segment	6,690	1,717	119	54	8,581	(8,581)	-
Total	53,960	12,543	7,933	982	75,419	(8,581)	66,837
Operating expenses	42,185	14,615	7,796	828	65,426	(4,176)	61,250
Operating income	11,775	(2,072)	136	153	9,992	(4,405)	5,587
. Total assets	41,632	6,431	4,841	734	53,640	32,981	86,621

- (Note)
1. The segmentation of country or region is based on the geographical proximity.
 2. Major countries and regions that are not in Japan
 - (1) North America..... United States of America
 - (2) Europe..... European countries
 - (3) Other regions..... Asia and others
 3. Unallocated corporate operating expenses included in "Elimination and corporate" amounted to 4,253 million yen. The major part of this expense is related to the corporate division of the Companies.
 4. Corporate assets in the column "Elimination and corporate" were 35,872 million yen. Corporate assets mainly represent surplus operating funds (cash and cash equivalents, available-for-sale securities), long-term investment funds (investments in securities) and assets held by the corporate division of Capcom.

Current fiscal year (From April 1, 2010 to March 31, 2011)

(Unit: Millions of yen)

	Japan	North America	Europe	Other regions	Total	Elimination and corporate	Consolidated total
. Net sales and operating income							
Net Sales							
(1) Customers	67,033	19,340	9,966	1,376	97,716	(-)	97,716
(2) Inter-segment	9,316	7,637	193	37	17,185	(17,185)	-
Total	76,350	26,978	10,160	1,413	114,902	(17,185)	97,716
Operating expenses	61,315	23,811	9,509	1,094	95,731	(12,309)	83,421
Operating income	15,034	3,166	650	319	19,171	(4,876)	14,295
. Total assets	42,585	11,589	5,795	1,023	60,995	29,413	90,408

- (Note)
1. Same with the previous fiscal year
 2. Same with the previous fiscal year
 3. Unallocated corporate operating expenses included in "Elimination and corporate" amounted to 4,439 million yen. The major part of this expense is related to the corporate division of the Companies.
 4. Corporate assets in the column "Elimination and corporate" were 37,966 million yen. Corporate assets mainly represent surplus operating funds (cash and cash equivalents, available-for-sale securities), long-term investment funds (investments in securities) and assets held by the corporate division of Capcom.

(Reference) Overseas sales

Previous fiscal year (From April 1, 2009 to March 31, 2010)

(Unit: Millions of yen)

	North America	Europe	Other regions	Total
Overseas sales	11,773	7,014	2,331	21,120
Consolidated net sales				66,837
Percentage of overseas sales included in consolidated net sales (%)	17.6	10.5	3.5	31.6

- (Note)
1. The segmentation of country or region is based on the geographical proximity.
 2. Major countries and regions that are not in Japan.
 - (1) North America..... United States of America
 - (2) Europe..... European countries
 - (3) Other regions..... Asia and others
 3. Foreign net sales represents the total of all the sales outside Japan by Capcom.