

Supplementary Financial Document For the Year Ended March 2008

May 14, 2008

Fields Corporation



FIELDS CORPORATION
THE GREATEST LEISURE FOR ALL PEOPLE

JASDAQ:2767
<http://www.fields.biz>

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Highlights for the Year Ended March 2008



Results for the Year Ended March 2008 (Consolidated)

(Unit: ¥million)

	Year Ended March 2007			Year Ended March 2008					
	1st Half Results	2nd Half Results	Full-Year Results	1st Half Results	YOY (%)	2nd Half Results	YOY (%)	Full-Year Results	YOY (%)
Net sales	47,122	38,199	85,321	64,648	137.2%	37,170	97.3%	101,818	119.3%
Gross profit	14,050	15,198	29,248	17,444	124.2%	17,100	112.5%	34,544	118.1%
SG&A expenses	9,329	10,974	20,303	9,621	103.1%	11,737	107.0%	21,385	105.3%
Operating income	4,720	4,224	8,944	7,822	165.7%	5,336	126.3%	13,158	147.1%
Operating income margin	10.0%	11.1%	10.5%	12.1%		14.4%		12.9%	
Ordinary income	4,980	4,222	9,202	7,464	149.9%	4,241	100.5%	11,705	127.2%
Ordinary income margin	10.6%	11.1%	10.8%	11.5%		11.4%		11.5%	
Net income	2,225	1,485	3,710	3,077	138.3%	2,219	149.4%	5,296	142.7%
Net income margin	4.7%	3.9%	4.3%	4.8%		6.0%		5.2%	



Results for the Year Ended March 2008 (Non-Consolidated)

(Unit: ¥million)

	Year Ended March 2007			Year Ended March 2008					
	1st Half Results	2nd Half Results	Full-Year Results	1st Half Results	YOY (%)	2nd Half Results	YOY (%)	Full-Year Results	YOY (%)
Net sales	41,141	30,173	71,314	58,735	142.8%	24,023	79.6%	82,758	116.0%
Gross profit	12,351	12,799	25,150	15,570	126.1%	12,918	100.9%	28,488	113.3%
SG&A expenses	7,373	8,777	16,150	7,005	95.0%	8,849	100.8%	15,854	98.2%
Operating income	4,977	4,022	8,999	8,565	172.1%	4,069	101.2%	12,634	140.4%
Operating income margin	12.1%	13.3%	12.6%	14.6%		16.9%		15.3%	
Ordinary income	5,284	4,109	9,393	8,660	163.9%	3,803	92.6%	12,463	132.7%
Ordinary income margin	12.8%	13.6%	13.2%	14.7%		15.8%		15.1%	
Net income	2,810	1,963	4,773	2,467	87.8%	1,686	85.9%	4,153	87.0%
Net income margin	6.8%	6.5%	6.7%	4.2%		7.0%		5.0%	



Segment Information for the Year Ended March 2008 (Consolidated)

(Unit: ¥million)

	Year Ended March 2007		Year Ended March 2008					
	1st Half Results	Full-Year Results	1st Half Results	Composition (%)	YOY (%)	Full-Year Results	Composition (%)	YOY (%)
Net sales								
PS field	41,144	71,306	58,715	90.3%	142.7%	82,763	80.2%	116.1%
Game field	3,879	9,946	4,140	6.4%	106.7%	14,528	14.1%	146.1%
Other field	2,398	5,521	2,144	3.3%	89.4%	5,919	5.7%	107.2%
Subtotal	47,422	86,774	65,000	100.0%	137.1%	103,212	100.0%	118.9%
Elimination or incorporation	(300)	(1,453)	(352)			(1,393)		
Total	47,122	85,321	64,648		137.2%	101,818		119.3%
Operating income								
PS field	5,026	9,073	8,623	110.2%	171.6%	12,747	96.7%	140.5%
Game field	(81)	220	(359)	-4.6%	-	952	7.2%	432.7%
Other field	(286)	(513)	(439)	-5.6%	-	(516)	-3.9%	-
Subtotal	4,658	8,780	7,824	100.0%	168.0%	13,182	100.0%	150.1%
Elimination or incorporation	62	164	(1,803)			(24)		
Total	4,720	8,944	7,822		165.7%	13,158		147.1%



Balance Sheets for the Year Ended March 2008 (Consolidated)

(Unit: ¥million)

Assets	At March 31, 2007	At March 31, 2008	Increase/ Decrease
Cash and cash equivalents	17,902	12,841	(5,061)
Notes and accounts receivable—trade	18,523	12,354	(6,169)
Inventories	2,972	4,013	1,041
Merchandising right advances	2,572	4,397	1,825
Deferred tax assets	1,517	2,271	754
Other*	2,658	3,683	1,025
Total current assets	46,144	39,559	(6,585)
Buildings and structures	3,053	2,904	(149)
Land	1,762	3,701	1,939
Other*	941	1,488	547
Total tangible fixed assets	5,756	8,093	2,337
Software	433	2,473	2,040
Goodwill	1,405	1,057	(348)
Other*	2,198	407	(1,791)
Total intangible fixed assets	4,036	3,937	(99)
Investment securities	6,216	13,212	6,996
Long-term loans	104	102	(2)
Other*	3,824	4,264	440
Total investments and other assets	10,144	17,578	7,434
Total fixed assets	19,936	29,609	9,673
Total assets	66,081	69,168	3,087

Liabilities and Net Assets	At March 31, 2007	At March 31, 2008	Increase/ Decrease
Notes and accounts payable—trade	9,094	5,954	(3,140)
Short-term borrowings	2,230	3,398	1,168
Current portion of long-term borrowings	917	804	(113)
Corporate bonds redeemable within 1 year	120	120	0
Other*	6,504	9,046	2,542
Total current liabilities	18,865	19,322	457
Corporate bonds	370	250	(120)
Long-term borrowings	1,238	434	(804)
Deposits received	2,575	2,459	(116)
Other*	196	371	175
Total fixed liabilities	4,379	3,514	(865)
Total liabilities	23,244	22,836	(408)
Common stock	7,948	7,948	0
Capital surplus	7,994	7,994	0
Retained earnings	24,943	28,852	3,909
Total shareholders' equity	40,886	44,795	3,909
Total valuation and translation differences	228	(309)	(537)
Stock acquisition rights	15	43	28
Minority interest	1,705	1,802	97
Total net assets	42,836	46,331	3,495
Total liabilities and net assets	66,081	69,168	3,087

* "others" is calculated as the other items deducted from the total figure on this sheet



Forecast for the Year Ending March 2009



Forecast for the Year Ending March 2009 (Consolidated)

(Unit: ¥million)

	Year Ended March 2008			Year Ending March 2009					
	1st Half Results	2nd Half Results	Full-Year Results	1st Half Forecast	YOY (%)	2nd Half Forecast	YOY (%)	Full-Year Forecast	YOY (%)
Net sales	64,648	37,170	101,818	37,000	57.2%	38,000	102.2%	75,000	73.7%
Gross profit	17,444	17,100	34,544	14,500	83.1%	18,500	108.2%	33,000	95.5%
SG&A expenses	9,621	11,737	21,385	12,000	124.7%	11,000	93.7%	23,000	107.6%
Operating income	7,822	5,336	13,158	2,500	32.0%	7,500	140.6%	10,000	76.0%
Operating income margin	12.1%	14.4%	12.9%	6.8%		19.7%		13.3%	
Ordinary income	7,464	4,241	11,705	2,500	33.5%	7,500	176.8%	10,000	85.4%
Ordinary income margin	11.5%	11.4%	11.5%	6.8%		19.7%		13.3%	
Net income	3,077	2,219	5,296	700	22.7%	4,600	207.3%	5,300	100.1%
Net income margin	4.8%	6.0%	5.2%	1.9%		12.1%		7.1%	



Forecast for the Year Ending March 2009 (Non-Consolidated)

(Unit: ¥million)

	Year Ended March 2008			Year Ending March 2009					
	1st Half Results	2nd Half Results	Full-Year Results	1st Half Forecast	YOY (%)	2nd Half Forecast	YOY (%)	Full-Year Forecast	YOY (%)
Net sales	58,735	24,023	82,758	29,000	49.4%	26,000	108.2%	55,000	66.5%
Gross profit	15,570	12,918	28,488	12,800	82.2%	12,700	98.3%	25,500	89.5%
SG&A expenses	7,005	8,849	15,854	8,300	118.5%	7,700	87.0%	16,000	100.9%
Operating income	8,565	4,069	12,634	4,500	52.5%	5,000	122.9%	9,500	75.2%
Operating income margin	14.6%	16.9%	15.3%	15.5%		19.2%		17.3%	
Ordinary income	8,660	3,803	12,463	4,500	52.0%	5,000	131.5%	9,500	76.2%
Ordinary income margin	14.7%	15.8%	15.1%	15.5%		19.2%		17.3%	
Net income	2,467	1,686	4,153	2,500	101.3%	2,800	166.1%	5,300	127.6%
Net income margin	4.2%	7.0%	5.0%	8.6%		10.8%		9.6%	



Supplementary Data for the Year Ended March 2008



Main Titles of Pachinko/Pachislot Machines Sold for the Year Ended March 2008

(Unit: Machines)

Release	Manufacturer	Title	Machines Sold ⁽¹⁾	Cumulative Machines Sold ⁽¹⁾⁽²⁾
Pachinko machines				
1Q	Bisty	CR LOONEY TUNES BIA	-	-
2Q	Sammy	CR Sakura Taisen	⁽²⁾	41,488
3Q	Bisty	CR The Mask of Zorro	-	-
	Bisty	CRA Felix the Cat	-	-
	Bisty	CR Tomb Raider	-	-
4Q	Bisty	CR Neon Genesis Evangelion-The Angels Are Back Again	188,225	192,129
	Others		33,267	
Total number of Pachinko machines sold for the Year Ended March 2008			273,981	
Pachislot machines				
1Q	Bisty	Morning Musume	-	-
	Rodeo	Devil May Cry 3	41,125	48,723
2Q	Bisty	Neon Genesis Evangelion—‘Magokoro wo Kimini’	95,893	99,068
	Olympia	Kaiketsu Harimau	-	-
	Rodeo	Cream Stew	-	-
3Q	Rodeo	The Mask of Zorro	-	-
	Bisty	Beach Club	-	-
4Q	Rodeo	Virtua Fighter	-	10,044
	Rodeo	Tenka Muteki! Salaryman Kintaro	16,021	17,753
	Olympia	Shin Sangokumusou	-	-
	Others		14,923	
Total number of Pachislot machines sold for the Year Ended March 2008			210,553	
Total number of Pachinko/Pachislot machines sold for the Year Ended March 2008			484,534	

(1) Regarding the titles of Pachinko/Pachislot machines for which the number of machines sold was less than 10,000, the number of machines sold was not released.

(2) The figures for Cumulative machines Sold were as of April 30, 2008. (3) CR Sakura Taisen was released in September 2007, therefore most of its sales will be recorded in the 3rd quarter.



Main Titles of Pachinko Machines Sold for the 1st Half of the Year Ended March 2008

(As of September 30, 2007)

1Q

	Titles
--	--------



■ CR LOONEY TUNES BIA

- The new machine features characters from the movie LOONEY TUNES BACK IN ACTION.
- Displayed in nine partitions and eight lines. Dynamic in-machine moving devices enhance LCD movements.

Released in May 2007

TM&©Warner Bros Entertainment Inc. (8/7)
Produced under license by Cross Media International,LLC

2Q

	Titles
--	--------



■ CR Sakura Taisen

- This machine employs contents from the popular game software series, “Sakura Taisen” (Sakura Wars), from SEGA CORPORATION.
- Recreates the spectacular actions of a navy ensign and six young maidens.

Released in September 2007

©SEGA ©RED ©Sammy



Main Titles of Pachinko Machines Sold for the 2nd Half of the Year Ended March 2008

(As of March 31, 2008)

3Q

	Titles
--	--------



■ CR The Mask of Zorro

- This machine's theme incorporates elements from the spectacular film, *The Mask of Zorro*.
- Re-creates the exciting action of a hero fighting for the common people through stunning videos.

©1998 TriStar Pictures, Inc. All Rights Reserved. ©2007 Zorro Productions, Inc. All Rights Reserved.

Released in October 2007



■ CRA Felix the Cat

- Features *Felix the Cat*, a classic American cartoon character.
- Adopts a new system that combines the features of both "Wing-type" and "7-type" machines.

TM&©FELIX THE CAT PRODUCTIONS, INC.

Released in November 2007



■ CR Tomb Raider

- Features content from the *Tomb Raider*, which was turned into the *Tomb Raider* action video game software and films.
- Re-creates the tough struggle of the beautiful treasure hunter, Lara Croft, who is searching for a new hidden treasure.

© 2007 Paramount Pictures Corp. All Rights Reserved. Lara Croft and Tomb Raider are trademarks of Eidos Interactive Limited. Eidos and the Eidos logo are trademarks of the Eidos Group of Companies. All rights reserved.

Released in December 2007

4Q

	Titles
--	--------



■ CR Neon Genesis Evangelion-The Angels Are Back Again

- The latest product of the Evangelion Series
- Employing a new body (the "Eva frame") modeled on the Evangelion EVA-01 Test Type.
- A new body with an innovative form that recreates the world of "Evangelion."

©GAINAX・カラー/Project Eva. ©Bisty

Released in January 2008



Main Titles of Pachislot Machines Sold for the 1st Half of the Year Ended March 2008

(As of September 30, 2007)

1Q

New regulation machine

	Titles
--	--------



Released in June 2007

■ Morning Musume

- The characters featured in the new machine are former members of the Japanese pop group Morning Musume, who participate actively in diverse fields since having left the group.
- Their actions to protect the peace of the universe are depicted through the combination of the LCD and a gigantic shutter.

©UP-FRONT AGENCY/FIELDS



Released in June 2007

■ Devil May Cry 3

- The new machine features content from the “Devil May Cry 3” video game software for family developed by Capcom Co., Ltd.
- With Capcom’s full cooperation, amazing quality and beautiful images were realized.

©CAPCOM CO.,LTD.2005 ALL RIGHTS RESERVED./ILLUSTRATIONS:Kazuma Kaneko/ATLUS ©Sammy ©RODEO

2Q

New regulation machine

	Titles
--	--------



Released in July 2007

■ Neon Genesis Evangelion—‘Magokoro wo Kimini’

- This new pachislot machine features content from the incredibly popular animated series, Neon Genesis Evangelion.
- Featuring a “gigantic shutter,” synchronized with images from the LCD screen, the machine conveys the magnificent world of the original animated series.

©GAINAX・カラー／Project Eva.



Released in July 2007

■ Kaiketsu Harimau

- This new pachislot machine features content from the serial TV drama “Kaiketsu Harimau.”
- The activities of the hero Harimau and his friends are recreated in the new machine in a comical fashion, using the show’s exaggerated cartoon characters.

©宣弘企画



Released in September 2007

■ Cream Stew

- This machine’s theme incorporates the popular comedy duo Cream Stew.
- This machine features various image patterns linked to its different buttons and the “Emergency Mode” to heighten your anticipation of hitting the jackpot.

©くりいむしちゅー ©Sammy ©RODEO



Released in September 2007

■ The Mask of Zorro

- This machine’s theme incorporates elements from the spectacular film, *The Mask of Zorro*®.
- The story shows how young Alejandro is transformed from an outlaw into the strong and compassionate fighter and receives the mantle from the first Zorro.

©1998 TriStar Pictures,Inc. All Rights Reserved. ©2007 Zorro Productions,Inc. All Rights Reserved. ©Sammy ©RODEO



Main Titles of Pachislot Machines Sold for the 2nd Half of the Year Ended March 2008

(As of March 31, 2008)

3Q

New regulation machines

Titles	
--------	--



■ Beach Club

- Features content from the *CR Fever Beach Club* series of pachinko machines by SANKYO CO., LTD.
- Delivers simple and easy-to-understand game content using four functions to signify hitting the jackpot.

Released in November 2007



■ Virtua Fighter

- Adopts the contents of the popular fighting video game, *Virtua Fighter*.
- Sega fully collaborated in providing the detailed and realistic graphic renderings to recreate the showdown

Released in December 2007

©SEGA ©Sammy ©RODEO

4Q

New regulation machines

Titles	
--------	--



■ Tenka Muteki! Salaryman Kintaro

- Incorporates elements from comic book writer Hiroshi Motomiya's "Salaryman Kintaro."
- Recreates the story of how the main character Kintaro aggressively overcomes many difficulties to protect his family and company.

Released in February 2008

©本宮ひろ志/集英社/FIELDS ©Sammy ©RODEO



■ Shin Sangokumusou

- Makes use of contents taken from the popular game of Koei Co.,Ltd.,Sangokumusou2.
- Recreates the actions of the heroes who charged headlong into those turbulent times.

Released in March 2008

© KOEI Co.,Ltd. All rights reserved.



Number of Pachinko Machines Sold According to Manufacturer

(Unit: Machines)

	Year Ended March 2007			Year Ended March 2008						
	1st Half Results	2nd Half Results	Full-Year Results	1Q	2Q	1st Half Results	3Q	4Q	2nd Half Results	Full-Year Results
Sammy	4,664	32,229	36,893	-	5,640	5,640	35,830	18	35,848	41,488
Bisty	111,253	181,652	292,905	22,128	1,352	23,480	4,113	189,933	194,046	217,526
Olympia	-	1,540	1,540	1,255	-	1,255	-	-	-	1,255
Others	7,354	7,131	14,485	4,391	3,819	8,210	2,738	2,764	5,502	13,712
Total	123,271	222,552	345,823	27,774	10,811	38,585	42,681	192,715	235,396	273,981



Number of Pachislot Machines Sold According to Manufacturer

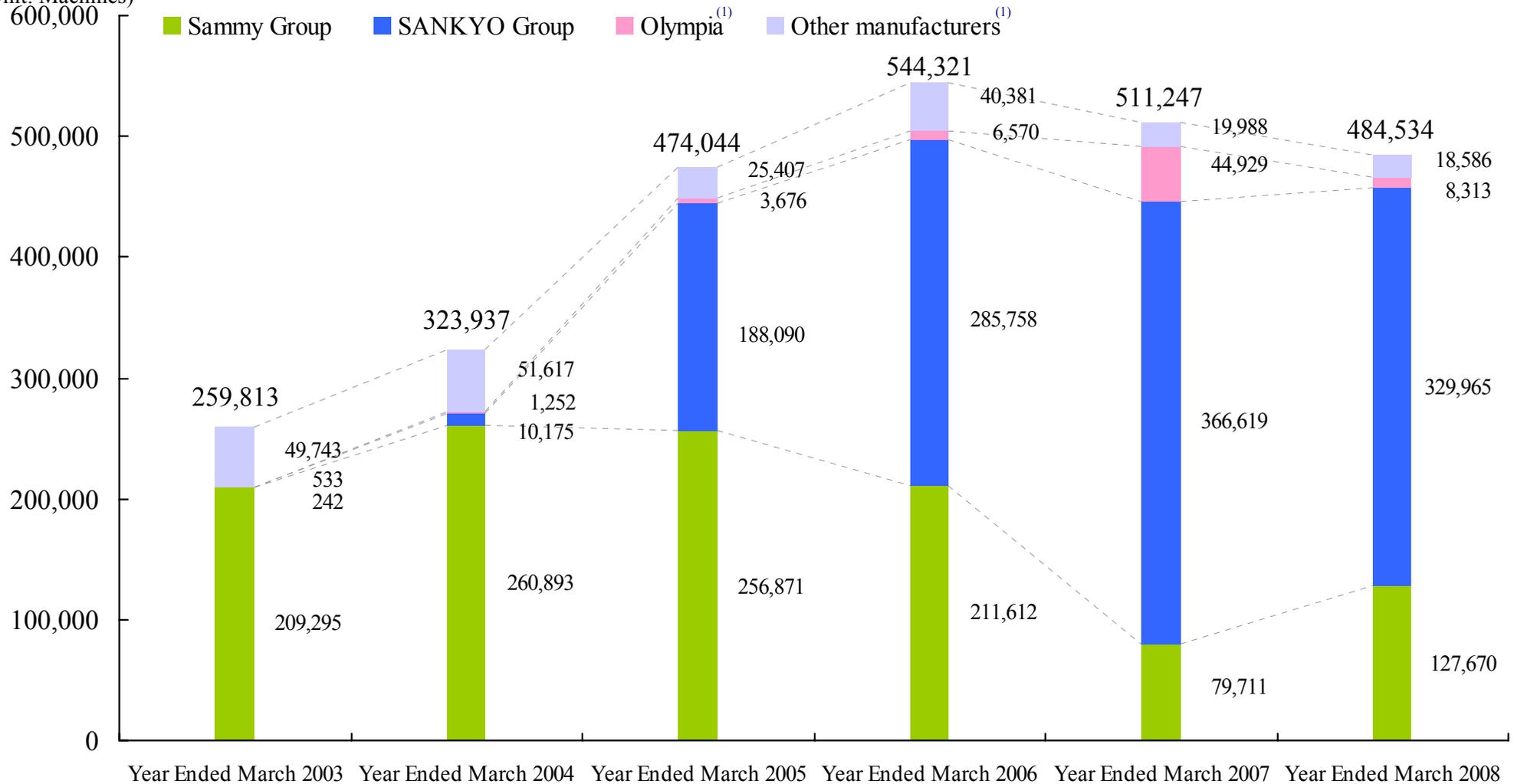
(Unit: Machines)

	Year Ended March 2007			Year Ended March 2008						
	1st Half Results	2nd Half Results	Full-Year Results	1Q	2Q	1st Half Results	3Q	4Q	2nd Half Results	Full-Year Results
Rodeo	24,485	18,333	42,818	48,387	10,964	59,351	8,757	18,074	26,831	86,182
Bisty	41,495	32,219	73,714	7,805	97,469	105,274	7,120	45	7,165	112,439
Olympia	36,854	6,535	43,389	53	6,203	6,256	121	681	802	7,058
Others	3,702	1,801	5,503	1,130	1,492	2,622	1,481	771	2,252	4,874
Total	106,536	58,888	165,424	57,375	116,128	173,503	17,479	19,571	37,050	210,553



Change in the Number of Machines Sold by Brand

(Unit: Machines)

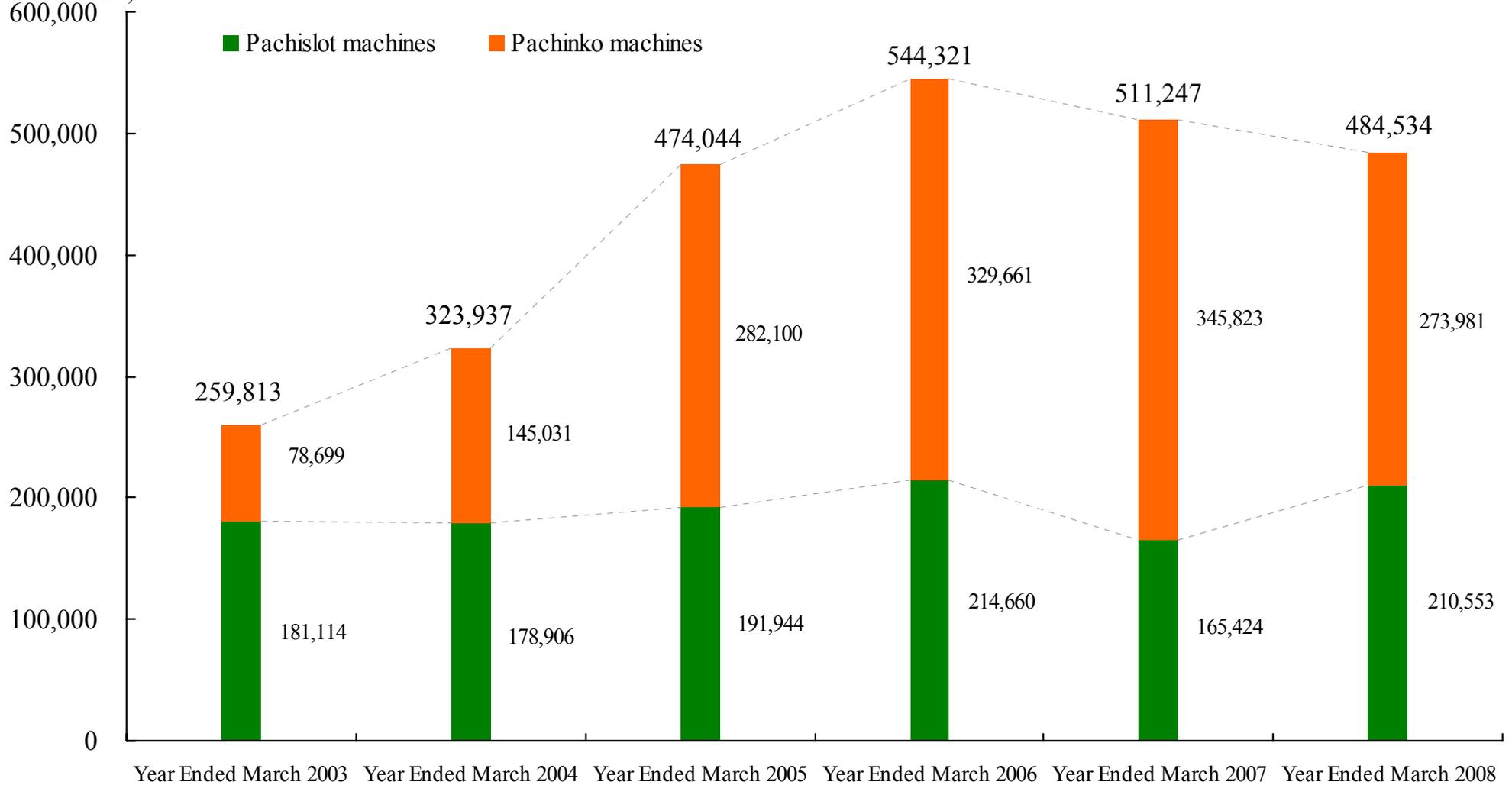


(1) Olympia Co., Ltd., was included in Other manufacturers in and before the year ended March 2006, therefore there is a difference between the figures announced in the past for said company and those presented here.



Change in the Number of Pachinko/Pachislot Machines Sold

(Unit: Machines)



Reference: Results for the Year Ended March 2008 by D3 Inc.

(Unit: ¥million)

	Year Ended March 2007			Year Ended March 2008					
	1st Half Results	2nd Half Results	Full-Year Results	1st Half Results	YOY (%)	2nd Half Results	YOY (%)	Full-Year Results	YOY (%)
Net sales	3,787	5,997	9,784	3,976	105.0%	10,310	171.9%	14,286	146.0%
Gross profit	1,215	1,936	3,151	1,277	105.1%	3,494	180.5%	4,771	151.4%
SG&A expenses	1,092	1,516	2,608	1,583	145.0%	2,118	139.6%	3,701	141.9%
Operating income	123	419	542	(306)	—	1,375	328.4%	1,069	197.3%
Operating income margin	3.3%	7.0%	5.5%	—		13.4%		7.5%	
Ordinary income	130	464	594	(350)	—	764	164.9%	414	69.7%
Ordinary income margin	3.5 %	7.7%	6.1%	—		7.4%		2.9%	
Net income	(84)	231	147	(500)	—	793	342.7%	293	198.6%
Net income margin	—	3.9%	1.5%	—		7.7%		2.1%	



Game Software Sales Performance by D3 Inc. for the Year Ended March 2008

(Unit: Thousand)

	Year Ended March 2007	Year Ended March 2008					
	Full-Year Results	Low-price Software (SIMPLE series)	High-end software	Total	YOY(%)	Full-Year Forecast	Progress(%)
Japan	1,469	779	533	1,313	89.4	1,734	75.7
North America	2,002	—	2,627	2,627	131.2	2,569	102.3
Europe	568	98	943	1,041	183.2	708	147.0
Total	4,040	878	4,104	4,982	123.3	5,011	99.4

(Unit: Thousand)

Best-Selling Titles	Platform	Sales area	Sales Units
NARUTO Series	GBA・GC・DS・Wii	North America	1,069
Ben 10	PS2・PSP・DS・Wii	North America/ Europe	960
darkSector	Xbox360・PS3	Japan / North America / Europe	692
PUZZLE QUEST	PSP・DS・PS2・Wii	Japan / North America / Europe	366
Neon Genesis Evangelion series (Simulator software for Pachinko/Pachislot)	PS2・DS	Japan	256

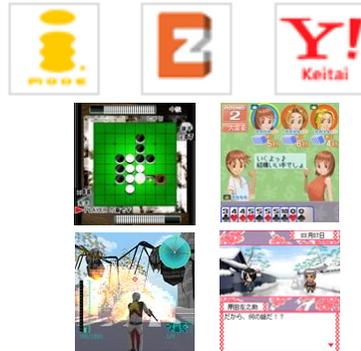


Titles of Game Software Sold by D3 Inc. (Example)

SIMPLE series



SIMPLE series (mobiles)



Global contents (High-end software)



〈Ben 10〉

〈PUZZLE QUEST〉

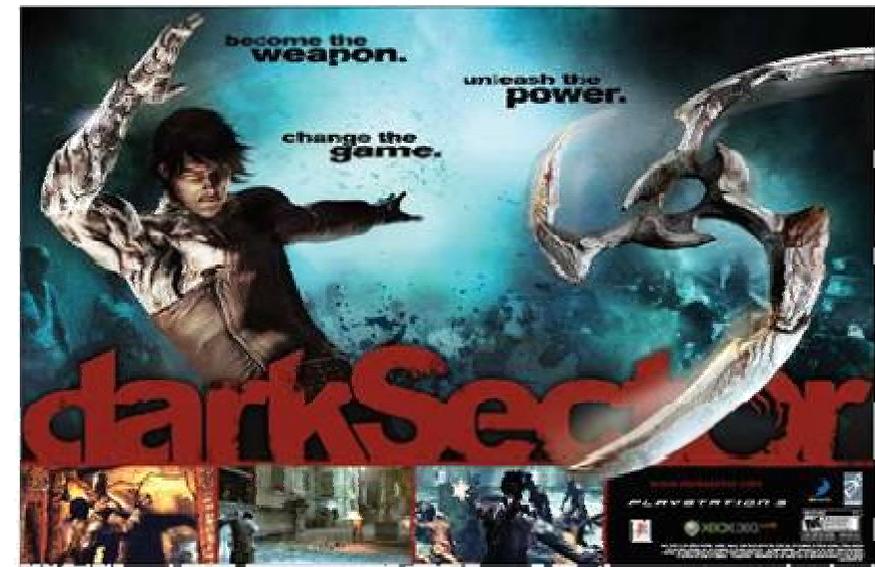
〈NARUTO Series〉

High-end software



〈Jushin-Enbu DS〉
(Hero Tales)

〈Winning Pachinko★Pachislot series〉



〈darkSector〉

Source: Fields

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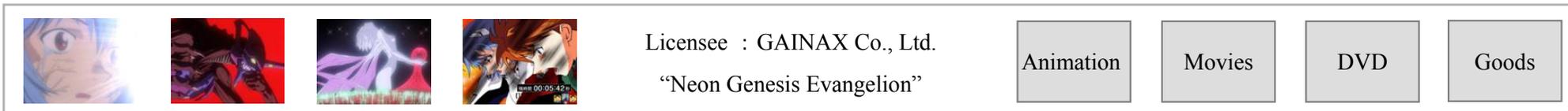
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Content's multi-use example of Neon Genesis Evangelion





Appendix I



Corporate Profile

Corporate Data

(As of March 31, 2008)

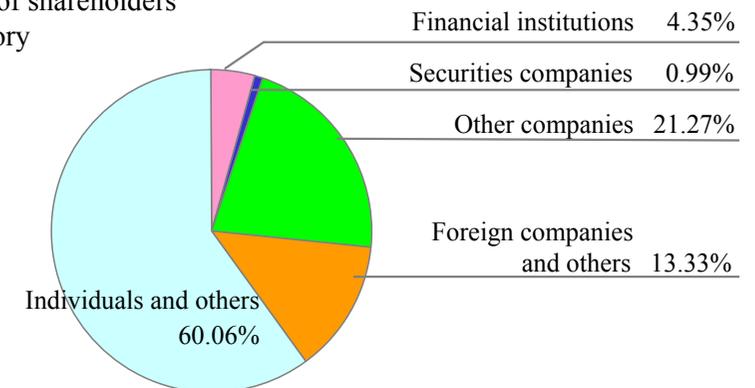
Company name	FIELDS CORPORATION http://www.fields.biz/
Establishment	June 1988 (Started business as TOYO Shoji Co., Ltd. in 1983)
Address of the head office	E Space Tower, 3-6, Maruyama-cho, Shibuya-ku, Tokyo 150-0044, Japan
Common stock	¥7,984.03 million
Stock information	Total number of shares issued and outstanding: 347,000
Securities exchange	JASDAQ 2767
Number of employees	681 (non-consolidated); 1,077(consolidated)
Main business activities	Planning, development and sales of pachinko and pachislot machines
Regional Offices and Branch offices (As of April 21, 2008)	<p><Regional Offices> Hokkaido-Tohoku, North Kanto,Tokyo,Nagoya,Osaka, Chugoku-Shikoku, Kyushu</p> <p><Branch offices> Sapporo, Aomori, Sendai, Koriyama, Niigata, Takasaki, Tsukuba, Saitama, Chiba, Tokyo, Western Tokyo, Yokohama, Shizuoka, Nagoya, Mie, Kanazawa, Kyoto, Osaka, Kobe, Hiroshima, Yamaguchi, Matsuyama, Fukuoka, Saga, Kagoshima, Kumamoto</p>
Consolidated subsidiaries	<ul style="list-style-type: none"> • Japan Sports Marketing Inc. • Fields Jr. Corporation • Fields Pictures Corporation • FutureScope Corporation • D3 Inc. and fourteen other companies
Equity method companies	<ul style="list-style-type: none"> • Rodeo Co., Ltd. • Kadokawa Haruki Corporation and two other companies

Principal Shareholders

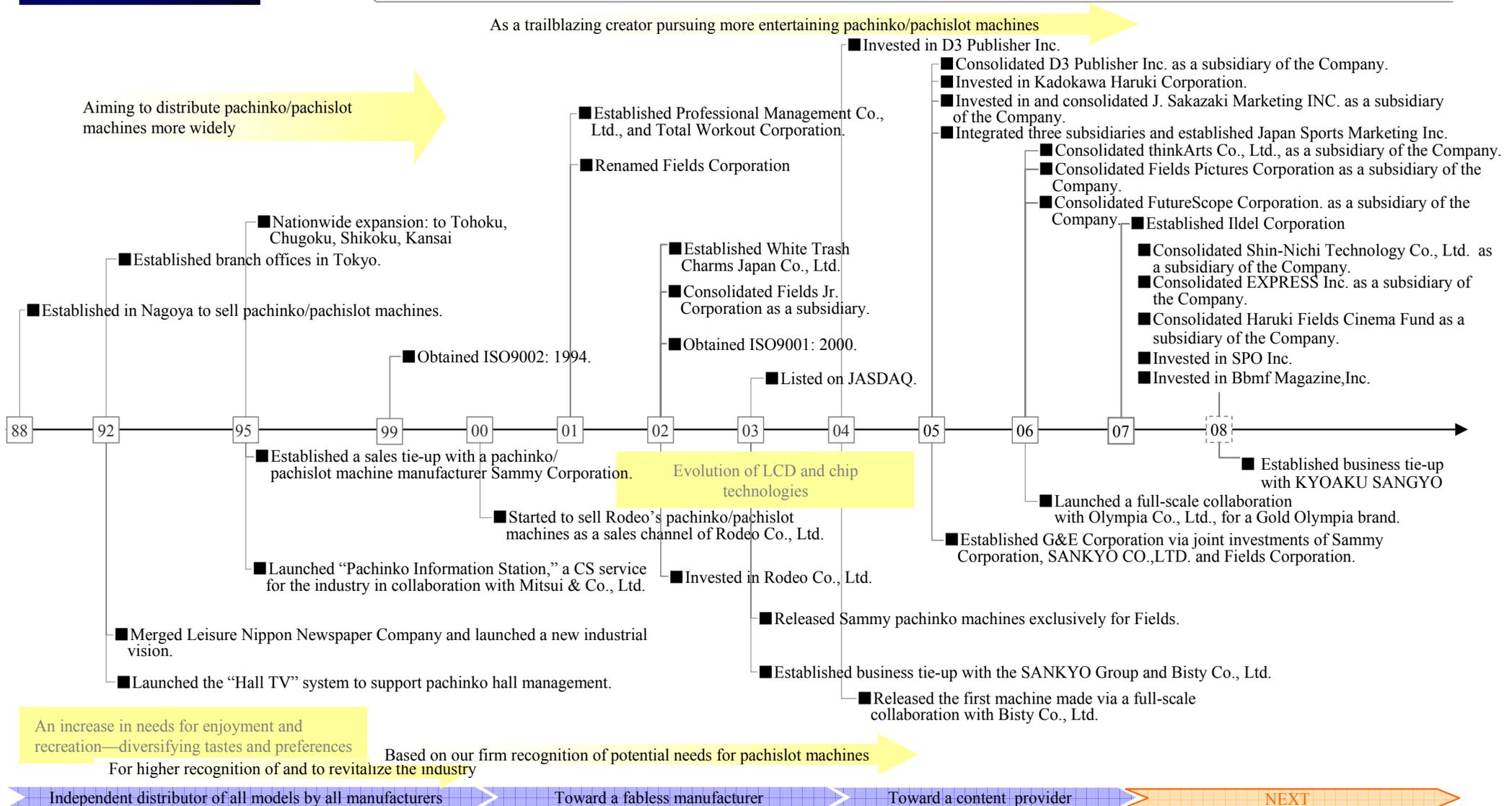
(As of March 31, 2008)

Shareholders	Number of shares held	Percentage of outstanding shares held
Hidetoshi Yamamoto	86,750	25.00%
SANKYO CO.,LTD.	52,050	15.00%
Takeshi Yamamoto	36,128	10.41%
Mint Co.	16,000	4.61%
CBNY SAXSON FUNDS MANEGEMENT LTD	9,501	2.74%
Japan Trustee Services Bank, Ltd. (Trust account)	8,875	2.56%
THE CHASE MANHATTAN BANK, N.A. LONDON SECS LENDING OMNIBUS ACCOUNT	5,507	1.59%
Takashi Oya	5,000	1.44%
The Master Trust Bank of Japan,Ltd	3,522	1.01%
State Street Bank and Trust Company	3,050	0.88%

Number of shareholders by category

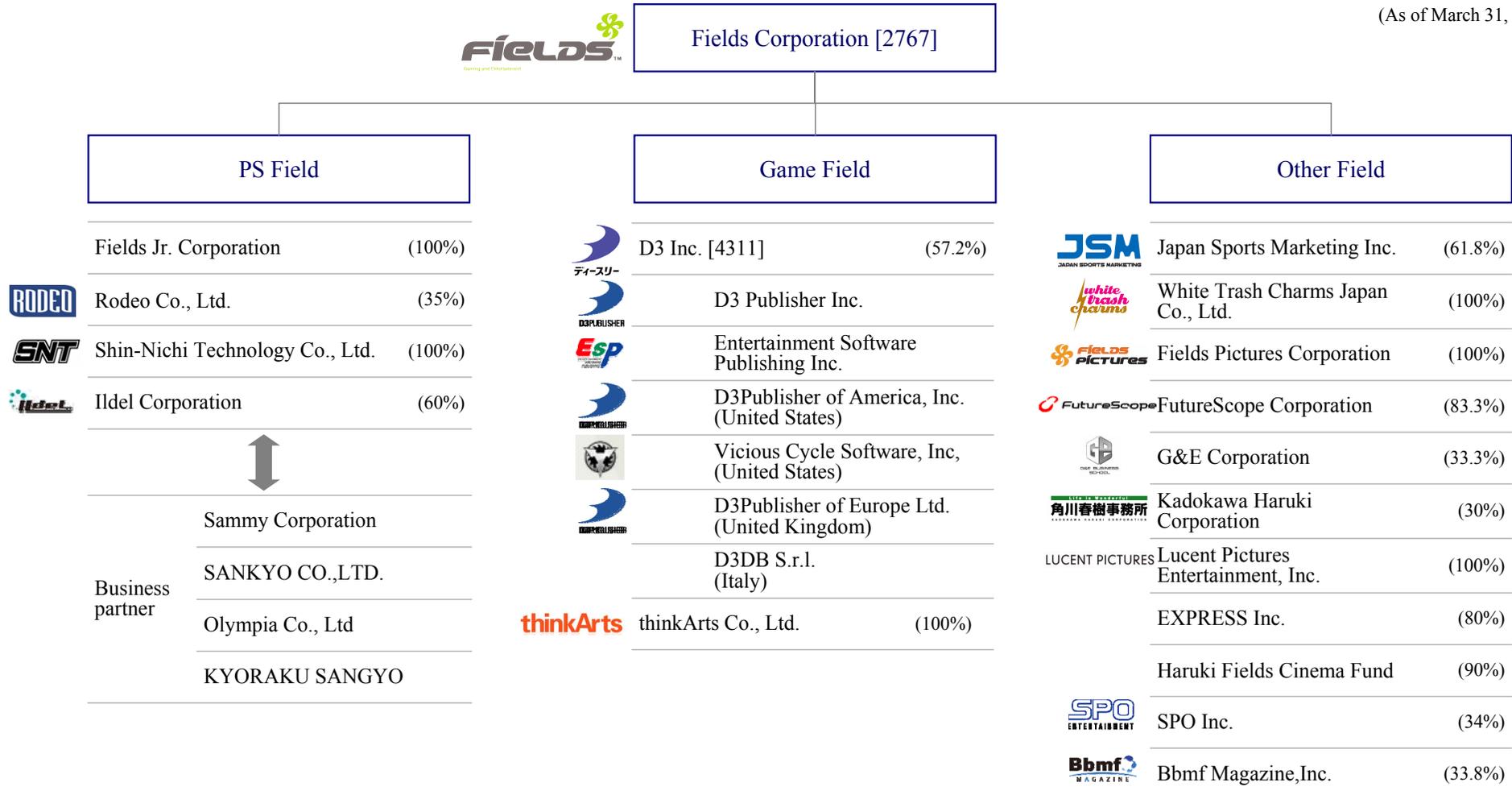


Our Tracks



Group Structure

(As of March 31, 2008)

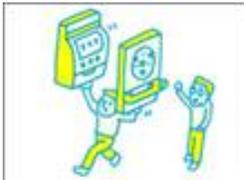


Note: This structure consists of our consolidated subsidiaries and affiliates.

Introduction to Fields Group Companies

PS Field

Fields Jr. Corporation



- Manages approximately 1,200 college students across Japan who are involved in the delivery and installation of pachinko and pachislot machines. It also conducts nationwide marketing research for about 14,700 pachinko halls and collects information on the types of machines installed in halls and their use. The information is fed back and used in the planning and development of new machines.

Rodeo Co., Ltd.



RODEO

- Fields is an investor in and a comprehensive sales agent for Rodeo Co., Ltd., a group company of the top selling pachislot machine manufacturer Sammy Corporation. We are promoting collaboration by merging the outstanding development capability of the Sammy Group with the major merchandising rights and the planning and development abilities of Fields.

<http://www.rodeo.ne.jp/>

Game Field

D3 Inc.



- In March 2005, Fields turned the game publisher, D3 Publisher Inc., into its consolidated subsidiary, with the aim of contents deployment via media in the global market.

A close business alliance with D3 Inc. reinforces Field's content provider business by vitalizing the efforts to obtain copyrights in Europe and the United States, as well as enabling faster product planning, development and sales of game software.

Note: In April 2006, D3 Group shifted to a holding company system consisting of D3, Inc., a holding company, and the following operating companies: D3 Publisher Inc. in Japan, D3Publisher of America Inc. and D3Publisher of Europe Ltd.

The D3 Group

Securities code 4311:JASDAQ <http://www.d3i.co.jp/>

D3 Inc.



- D3 Publisher Inc.
- Entertainment Software Publishing Inc.
- D3 Publisher of America, Inc. (United States)
- Vicious Cycle Software, Inc. (United States)
- D3 Publisher of Europe Ltd. (United Kingdom)
- D3DB S.r.l. (Italy)

thinkArts Co., Ltd.



- Fields turned thinkArts Co., Ltd., which is engaged in the development of image and game software for pachinko/pachislot machines, into a new consolidated subsidiary. In collaboration with Fields Group companies, it aims to establish a firm system to produce high-value-added digital content.

<http://www.thinkarts.jp/>

Introduction to Fields Group Companies (Continued)

Other Field

Japan Sports Marketing Inc.



- Established in October 2005 through the merger of J.Sakazaki Marketing Ltd., which became a consolidated subsidiary of Fields in July 2005, Professional Management Co., Ltd., and Total Workout Corporation.

It is involved in a wide range of sports entertainment businesses such as the planning and organizing of sporting events, marketing and distribution of broadcasting rights and the operation of gyms.

<http://www.jsm.jp>

Fields Pictures Corporation



- Established to create major content for movies and animation.

Through the multiple use of digital content for pachinko, pachislot and games, the Group aims to create its own original primary content

<http://www.fieldspictures.co.jp/>

Lucent Pictures Entertainment, Inc.

LUCENT PICTURES

- Commenced operations in October 2007, with the aim of planning and production of animation.

It aims to secure content at its source, and enter the animation field as a part of the activities to create synergies within the Group through the cross utilization of the Group's content assets.

FutureScope Corporation



- Pursuing further possibilities of mobile entertainment, this company was established in October 2006 to propose a more convenient and more enjoyable lifestyle to the world.

Using Fields' wide range of entertainment content, it strives to provide a range of entertainment services and to realize new community-type membership service by applying high-level Internet technology.



<http://www.futurescope.jp/>

G&E Corporation



- Japan's first school to train human resources for comprehensive entertainment companies, G&E Corporation was established by the joint investment of SANKYO CO.,LTD.,Sammy Corporation and Fields Corporation.



At this school, students not only learn the basics of the industry but also improve their business skills, and systematically learn and acquire cutting-edge skills and knowledge. Many career opportunities in the investor companies and other entertainment companies await the graduates.

<http://www.g-e.jp/>

Kadokawa Haruki Corporation

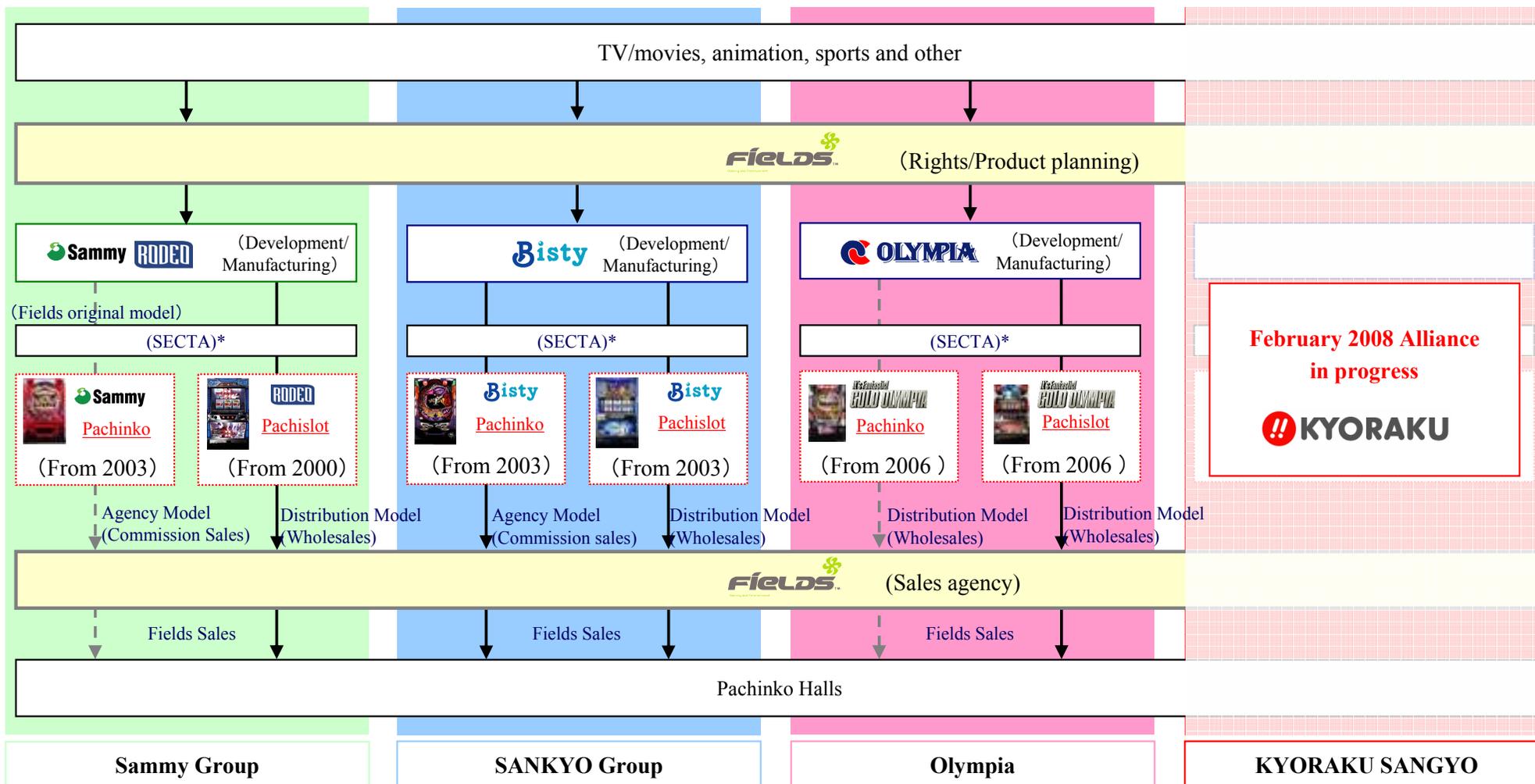


- Kadokawa Haruki Corporation has established a distinctive position in the publication industry through exploring untapped genres in every field. Haruki Kadokawa, its special advisor, is known as a forerunner of a media mixing strategy that promotes multifaceted content development for publication, movies, music, etc. In collaboration with this company, Fields Corporation conducts joint business regarding the multiple use of content held by Kadokawa Haruki Corporation. Moreover, using this company's content development abilities, Fields Corporation aims to transform itself qualitatively from the current businesses based mainly on the secondary use of existing content into a content provider that creates primary content and characters.

<http://www.kadokawaharuki.co.jp/>

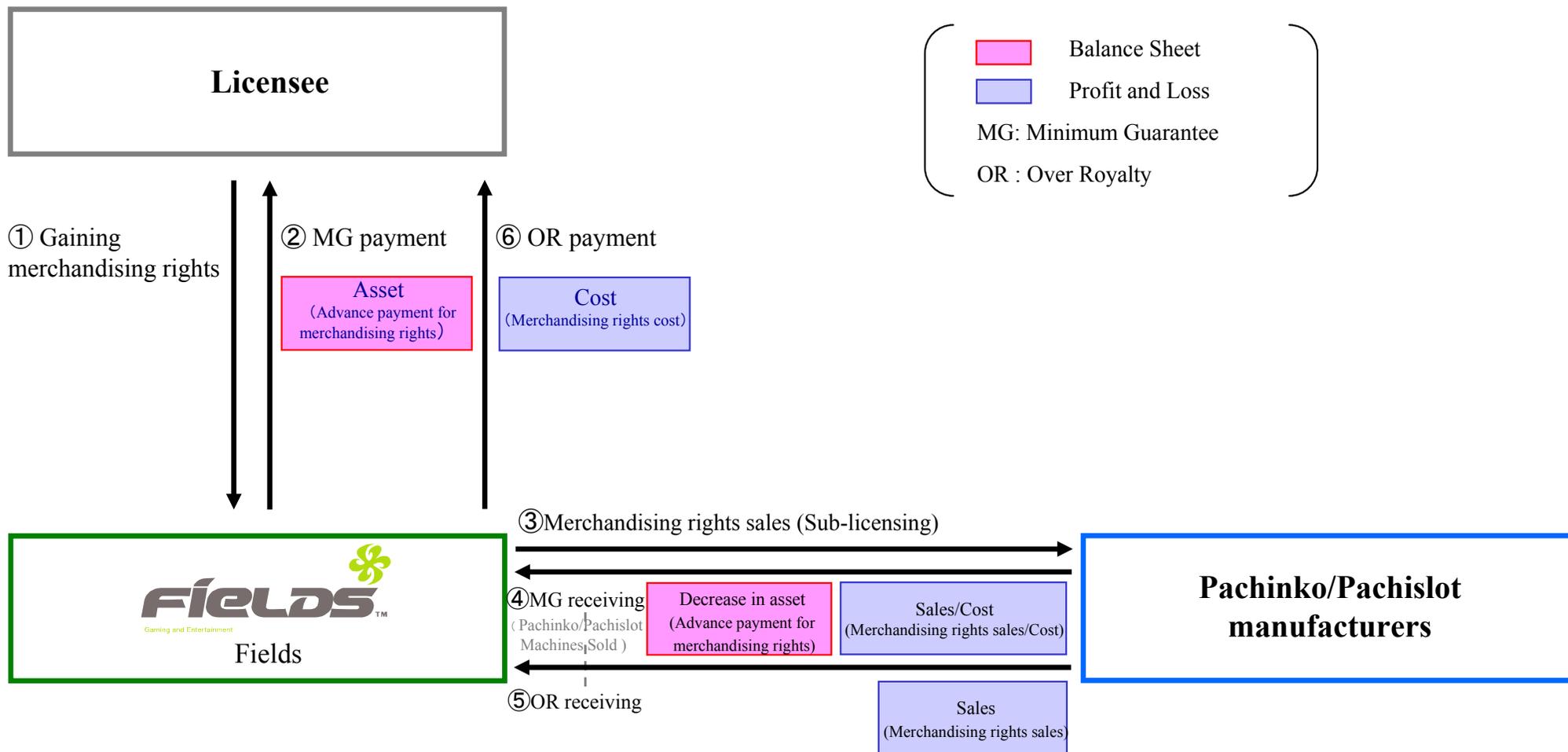
Business Model

(As of March 31, 2008)



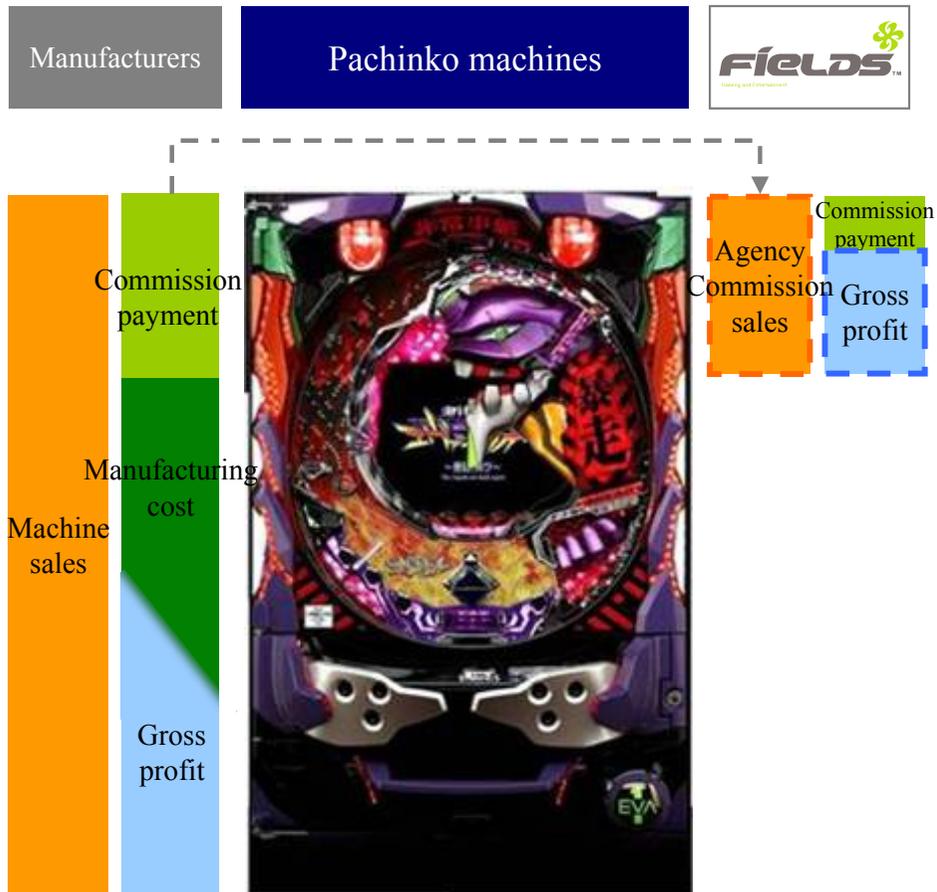
*Security Electronics Communications Technology Association

Business flow and accounting method of merchandising rights regarding Pachinko/Pachislot planning and development (Image)



Accounting method of Pachinko/Pachislot (Image)

<Agency Model>



<Price: 250,000-350,000 yen>

<Distribution Model>



<Price: 350,000-450,000 yen>

Alliance with KYORAKU SANGYO

7 Feb 2008 : Agreement to affiliation in new alliance

Alliance

- Aim to produce entertainment machines that are not dependent on gambling nature
- Mutual cooperation in new product development
- Product planning, development, and sales with higher entertainment and playability value
- Increase fan base, contribute to expansion and development of the industry

KYORAKU SANGYO : Renowned for excelling in the production and development of high quality products with a wide variety of themes and playability

Corporate Data (As of Feb 1, 2008)		Main title of Pachinko Machines sold (After 2005) (As of Mar 31, 2008)	
Company Name	KYORAKU SANGYO	Apr, 2008	CR Pachinko Winter Sonata II
Established	August 1, 1961	Jul, 2007	CR Pachinko Kamen Rider shokker zenmetsu daisakusen
Representative Directors	Chairman Hiroshi Enomoto President Yoshinori Enomoto	Apr, 2007	CR Pachinko Hissatsu Shigotonin III
Head office address	3-24-4, Nishiki, Naka-ku, Nagoya-shi Aichi 460-0003, Japan	Dec, 2006	CR Pachinko Ultraman
Paid in capital	¥45 million	Sep, 2006	CR Pachinko Misora Hibari
Number of employees	314	Mar, 2006	CR Pachinko Winter Sonata
Main business activities	Planning, development, manufacture, and distribution of pachinko gaming machines and the acquisition, management, and licensing of industrial and intellectual property.	May, 2005	CR Pachinko Ultra Seven



〈Hissatsu Shigotonin III〉 〈Winter Sonata II〉

Market Share and machine sales for past 3 years								
2004			2005			2006		
Manufacturer	Machines sold	Share(%)	Manufacturer	Machines sold	Share(%)	Manufacturer	Machines sold	Share (%)
Sanyo	920,000	22.9%	Sanyo	1,000,000	24.7%	Sanyo	887,000	23.1%
*SANKYO	849,911	21.1%	*SANKYO	740,320	18.2%	KYORAKU SANGYO	804,000	20.9%
Heiwa	350,184	8.7%	KYORAKU SANGYO	390,000	9.6%	*SANKYO	636,105	16.6%
Daiichi Shokai	308,173	7.6%	Newgin	320,000	7.9%	Newgin	253,000	6.6%
Newgin	278,000	6.9%	Sammy	288,895	7.1%	Daiichi Shokai	195,947	5.1%
Sammy	233,049	5.8%	Heiwa	242,276	6.0%	Heiwa	184,832	4.8%
KYORAKU SANGYO	225,000	5.6%	FUJISHIJI	185,572	4.6%	FUJISHIJI	180,006	4.7%

*SANKYO includes Bisty

Financial Highlights

Key financial data (¥ million)	(Non-consolidated)				(Consolidated)					
	1999.3	2000.3	2001.3	2002.3	2003.3	2004.3	2005.3	2006.3	2007.3	2008.3
Net sales	11,811	10,017	11,496	34,560	61,888	66,211	81,658	96,814	85,321	101,818
Operating Income	138	768	1,700	5,730	6,781	11,866	12,097	12,348	8,944	13,158
Ordinary income	107	726	1,681	5,664	7,022	12,209	12,480	13,127	9,202	11,705
Net income	34	262	583	3,041	3,524	6,620	6,926	7,085	3,710	5,296
Common stock	10	10	116	530	1,295	1,295	7,948	7,948	7,948	7,948
Net assets	23	286	1,069	3,883	8,752	14,507	33,426	39,411	42,836	46,331
Total assets	5,388	6,199	6,211	18,631	17,090	37,115	72,584	87,556	66,081	69,168
Cash flows from operating activities	—	—	1,105	4,525	3,316	851	2,965	6,164	5,293	11,127
Cash flows from investing activities	—	—	269	(724)	(2,253)	(3,190)	(5,257)	(2,224)	(4,772)	(14,604)
Cash flows from financing activities	—	—	(920)	2,004	(2,454)	2,029	10,177	(1,540)	1,488	(1,384)
Cash and cash equivalents at the end of year	—	—	1,414	6,857	5,739	5,437	13,326	15,777	17,819	12,693

Indicators per share (Yen)	1999.3	2000.3	2001.3	2002.3	2003.3	2004.3	2005.3	2006.3	2007.3	2008.3																																																													
Net assets per share	119,690	1,430,535	461,122	1,325,324	268,600	89,305	96,026	113,275	118,487	128,201																																																													
Annual dividend per share (Non-consolidated)	—	—	15,000	<table border="0"> <tr> <td>Old shares</td> <td>100,000</td> <td></td> <td></td> <td></td> <td></td> <td>24,000</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>New shares</td> <td>27,398</td> <td></td> <td></td> <td></td> <td>10,000</td> <td>10,000</td> <td>10,000</td> <td>10,000</td> <td>10,000</td> <td>10,000</td> </tr> <tr> <td>2nd new shares</td> <td>548</td> <td></td> <td></td> <td></td> <td></td> <td>4,000</td> <td>4,000</td> <td>4,000</td> <td>4,000</td> <td>4,500</td> </tr> </table>	Old shares	100,000					24,000					New shares	27,398				10,000	10,000	10,000	10,000	10,000	10,000	2nd new shares	548					4,000	4,000	4,000	4,000	4,500	<table border="0"> <tr> <td>Commemorative dividend</td> <td>10,000</td> <td></td> <td></td> <td></td> <td></td> <td>4,000</td> <td>4,000</td> <td>4,000</td> <td>4,000</td> <td>500</td> </tr> <tr> <td>Interim dividend</td> <td>10,000</td> <td></td> <td></td> <td></td> <td></td> <td>2,000</td> <td>2,000</td> <td>2,000</td> <td>2,000</td> <td>2,000</td> </tr> <tr> <td>Year-end dividend</td> <td>4,000</td> <td></td> <td></td> <td></td> <td></td> <td>2,000</td> <td>2,000</td> <td>2,000</td> <td>2,000</td> <td>2,000</td> </tr> </table>	Commemorative dividend	10,000					4,000	4,000	4,000	4,000	500	Interim dividend	10,000					2,000	2,000	2,000	2,000	2,000	Year-end dividend	4,000					2,000	2,000	2,000	2,000	2,000
Old shares	100,000					24,000																																																																	
New shares	27,398				10,000	10,000	10,000	10,000	10,000	10,000																																																													
2nd new shares	548					4,000	4,000	4,000	4,000	4,500																																																													
Commemorative dividend	10,000					4,000	4,000	4,000	4,000	500																																																													
Interim dividend	10,000					2,000	2,000	2,000	2,000	2,000																																																													
Year-end dividend	4,000					2,000	2,000	2,000	2,000	2,000																																																													
Net income per share	174,211	1,310,844	2,075,024	1,275,256	117,233	40,465	19,888	20,118	10,692	15,263																																																													

Management indicators (%)	1999.3	2000.3	2001.3	2002.3	2003.3	2004.3	2005.3	2006.3	2007.3	2008.3
Shareholders' equity ratio	0.4	4.6	17.2	20.8	51.2	39.1	46.0	45.0	62.2	64.3
Return on equity (ROE)	534.6	169.1	86.0	122.8	55.9	56.9	28.9	19.5	9.2	12.4
Return on assets (ROA)	2.2	12.6	27.1	45.6	39.3	45.1	22.8	16.4	12.0	17.3
Payout ratio	—	—	6.0	7.8	7.9	⁽¹⁾ 20.1	20.7	20.3	⁽²⁾ 37.4	⁽²⁾ 29.5

⁽¹⁾ Payout ratio for the year ended March 2004 was computed including a commemorative dividend. ⁽²⁾ Consolidated payout ratio.

Other	1999.3	2000.3	2001.3	2002.3	2003.3	2004.3	2005.3	2006.3	2007.3	2008.3
Total number of shares issued and outstanding (shares) ⁽³⁾	200	200	2,320	2,930	32,300	161,500	347,000	347,000	347,000	347,000
Number of employees (people)	166	210	319	323	460	651	758	901	1,022	1,077

⁽³⁾ • October 2002 1:10 stock split • November 2003 1:5 stock split • September 2004 1:2 stock split



PS Field: Transition in the Number of machines Sold

(Unit: Machines)

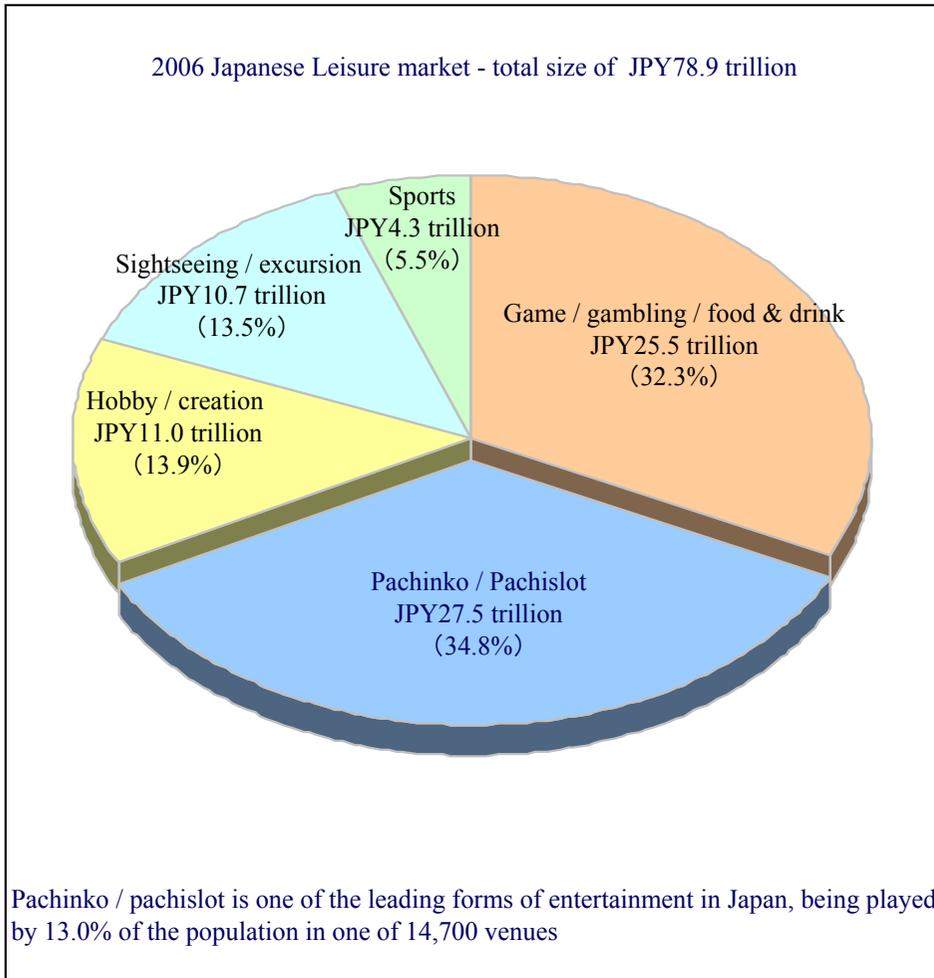
	Year Ended March 2004			Year Ended March 2005			Year Ended March 2006			Year Ended March 2007			Year Ended March 2008						
	1st Half	2nd Half	Total	1Q	2Q	1st Half	3Q	4Q	2nd Half	Total									
Number of machines sold	153,254	170,683	323,937	168,707	305,337	474,044	159,387	384,934	544,321	229,807	281,440	511,247	85,149	126,939	212,088	60,160	212,286	272,446	484,534
Sales ratio																			
Pachinko	42,575 27.8%	102,456 60.0%	145,031 44.8%	91,157 54.0%	190,943 62.5%	282,100 59.5%	74,344 46.6%	255,317 66.3%	329,661 60.6%	123,271 53.6%	222,552 79.1%	345,823 67.6%	27,774 32.6%	10,811 8.5%	38,585 18.2%	42,681 70.9%	192,715 90.8%	235,396 86.4%	273,981 56.5%
Pachislot	110,679 72.2%	68,227 40.0%	178,906 55.2%	77,550 46.0%	114,394 37.5%	191,944 40.5%	85,043 53.4%	129,617 33.7%	214,660 39.4%	106,53 46.4%	58,888 20.9%	165,424 32.4%	57,375 67.4%	116,128 91.5%	173,503 81.8%	17,479 29.1%	19,571 9.2%	37,050 13.6%	210,553 43.5%
Agency/distribution sales ratio																			
Agency sales	45,892 30.0%	105,718 62.0%	151,610 46.8%	92,584 54.9%	194,221 63.6%	286,805 60.5%	82,152 51.5%	273,980 71.2%	356,132 65.4%	127,081 55.3%	223,086 79.3%	350,167 68.5%	27,675 32.5%	12,445 9.8%	40,120 18.9%	44,281 73.6%	193,486 91.1%	237,648 87.2%	277,768 57.3%
Distribution sales	107,362 70.1%	64,965 38.0%	172,327 53.2%	76,123 45.1%	111,116 36.4%	187,239 39.5%	77,235 48.5%	110,954 28.8%	188,189 34.6%	102,726 44.7%	58,354 20.7%	161,080 31.5%	57,474 67.5%	114,494 90.2%	171,968 81.1%	15,879 29.4%	18,800 8.9%	34,798 12.8%	206,766 42.7%
Direct/Indirect sales ratio																			
Direct sale	98,305 64.2%	128,291 75.2%	226,596 70.0%	123,338 73.1%	239,310 78.4%	362,648 76.5%	112,917 70.8%	291,982 75.9%	404,899 74.4%	167,788 73.0%	218,503 77.6%	386,291 75.6%	68,170 80.1%	96,616 76.1%	164,786 77.7%	47,844 79.5%	167,548 78.9%	215,392 79.1%	380,178 78.5%
Indirect sales	54,949 35.9%	42,392 24.8%	97,341 30.1%	45,369 26.9%	66,027 21.6%	111,396 23.5%	46,470 29.2%	92,952 24.2%	139,422 25.6%	62,019 27.0%	62,937 22.4%	124,956 24.4%	16,979 19.9%	30,323 23.9%	47,302 22.3%	12,316 20.5%	44,738 21.1%	57,054 20.9%	104,356 21.5%



Appendix II

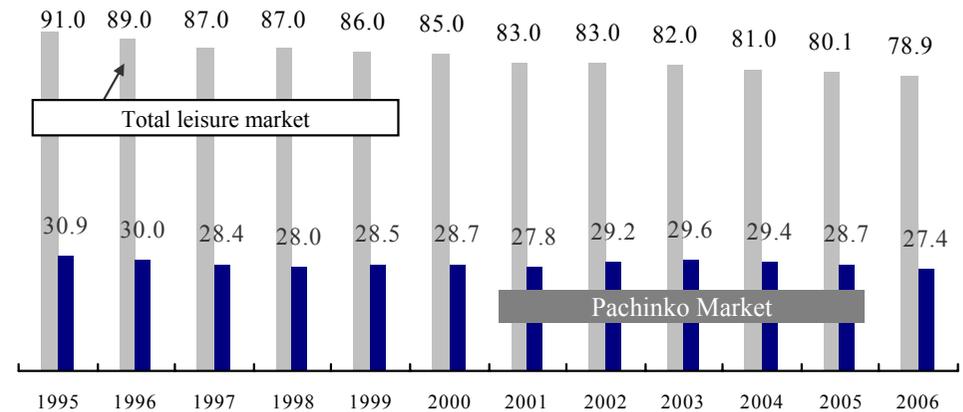
Japanese Leisure Market

Market Scale of Pachinko / Pachislot Industry



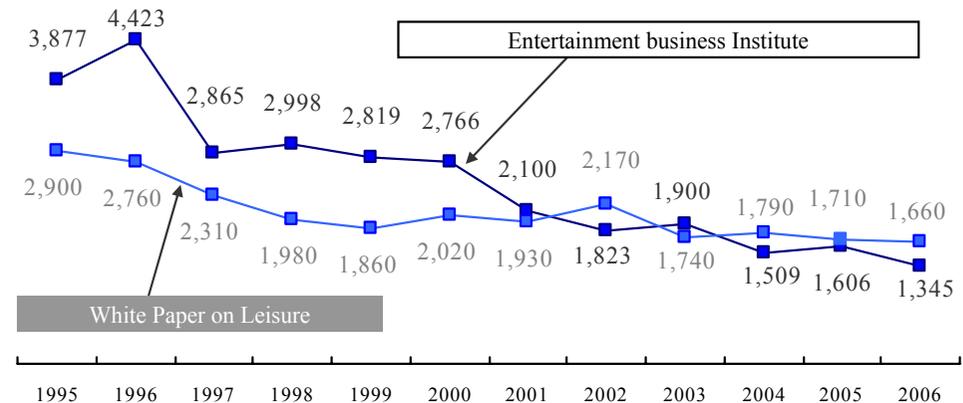
Changes in Pachinko Market

(Unit: ¥trillion)



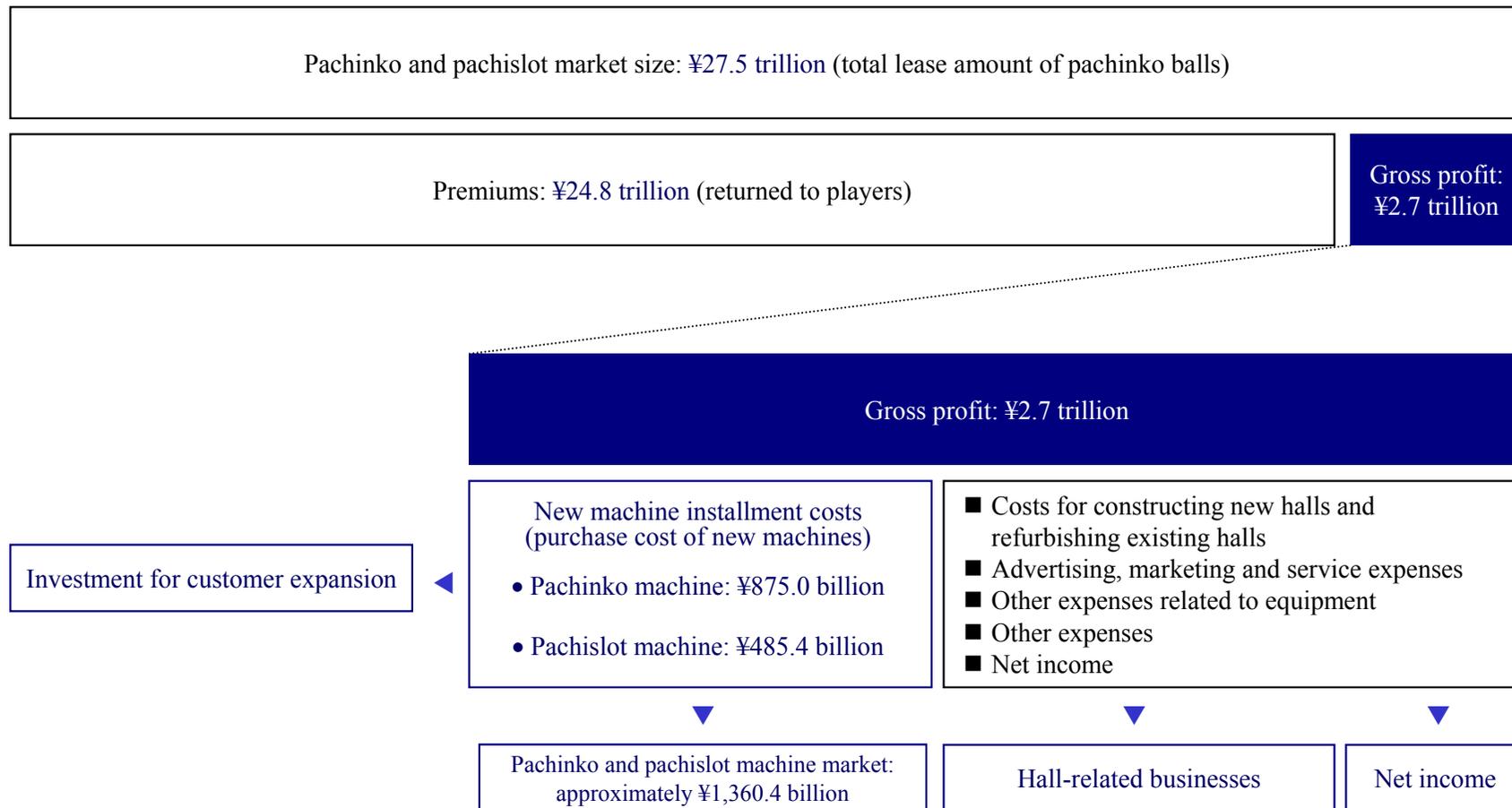
Changes in Number of Pachinko Players

(10,000 people)



Income Structure of Pachinko Industry (FY2006)

Income Structure of Pachinko Halls



Players in the Pachinko/Pachislot Industry

Players

Machine manufacturers

(As of March 31, 2008)



- 31 pachinko machine manufacturers
- Over 60 pachislot machine manufacturers
- Regulated

Example: Sammy Corporation, SANKYO CO., LTD., KYORAKU SANGYO

Parts and software manufacturers

- Software for graphics chips and liquid crystal displays
- Parts of pachinko and Pachislot machines and other items

Example: Axell Corporation and EIZO NANA O CORPORATION

Pachinko Hall Operators



- Around 13,585 in Japan (2007)
- Neighbourhood based
- Large number of small owner operators but some significant chains
- Constant need to attract and retain players
- 'Fickle' client base
- High machine turnover (every 12 months)
- On average, each machine pays for itself in 3-6 weeks
- Regulated

Example: Dynam Co., Ltd.; Maruhan Corporation; and Gaia

Peripheral equipment makers and others

- Unit and pachinko hall computers
- Free gifts, equipment and other items

Example: Daikoku Denki Co., Ltd. and Japan Cash Machine Co., Ltd.

Direct sales
40% for pachinko and 20% for Pachislot

Distributors

- Usually paid via a commission from manufacturers but may also have a resale model for pachislot
- Network of salesmen
- Not directly regulated

Indirect sales
60% for pachinko and 80% for Pachislot

Recent trend of Pachinko industry

● July Introduction of revised Pachinko and Pachislot machines regulation

2004

2005

● May Introduction of revised Entertainment Business Control Law; Restricted Pachinko parlor business (Severer penalties)

2006

2007

2008

[Pachinko industry change]

● July Revised regulation → Deregulation

Nikkoso, an organization of pachinko machine manufacturers

revised internal regulation

Abolition of classification

Lowest bound jackpot 1/360-1/500

● October Nikkoso, an organization of pachinko machine manufacturers

revised internal regulation

Lowest bound jackpot 1/500-1/400 Self-imposed control

● November A new model adapted to the new regulations

was released "CRF Dai Yamato 2 (SANKYO)"



Jackpot trend
1/400-1/500

Jackpot trend
1/300-1/400

Jackpot trend
1/300-1/350

[Pachislot industry change]

● July Restraining the nature of gambling, the revised regulations for pachinko and pachislot machines were introduced

Setting upper bound jackpot

SECTA's simulation test introduced

● September A new model adapted to the new regulations was released "Neon Genesis Evangelion (Bisty)"



● October The full-scale shift to regulation five machines was completed

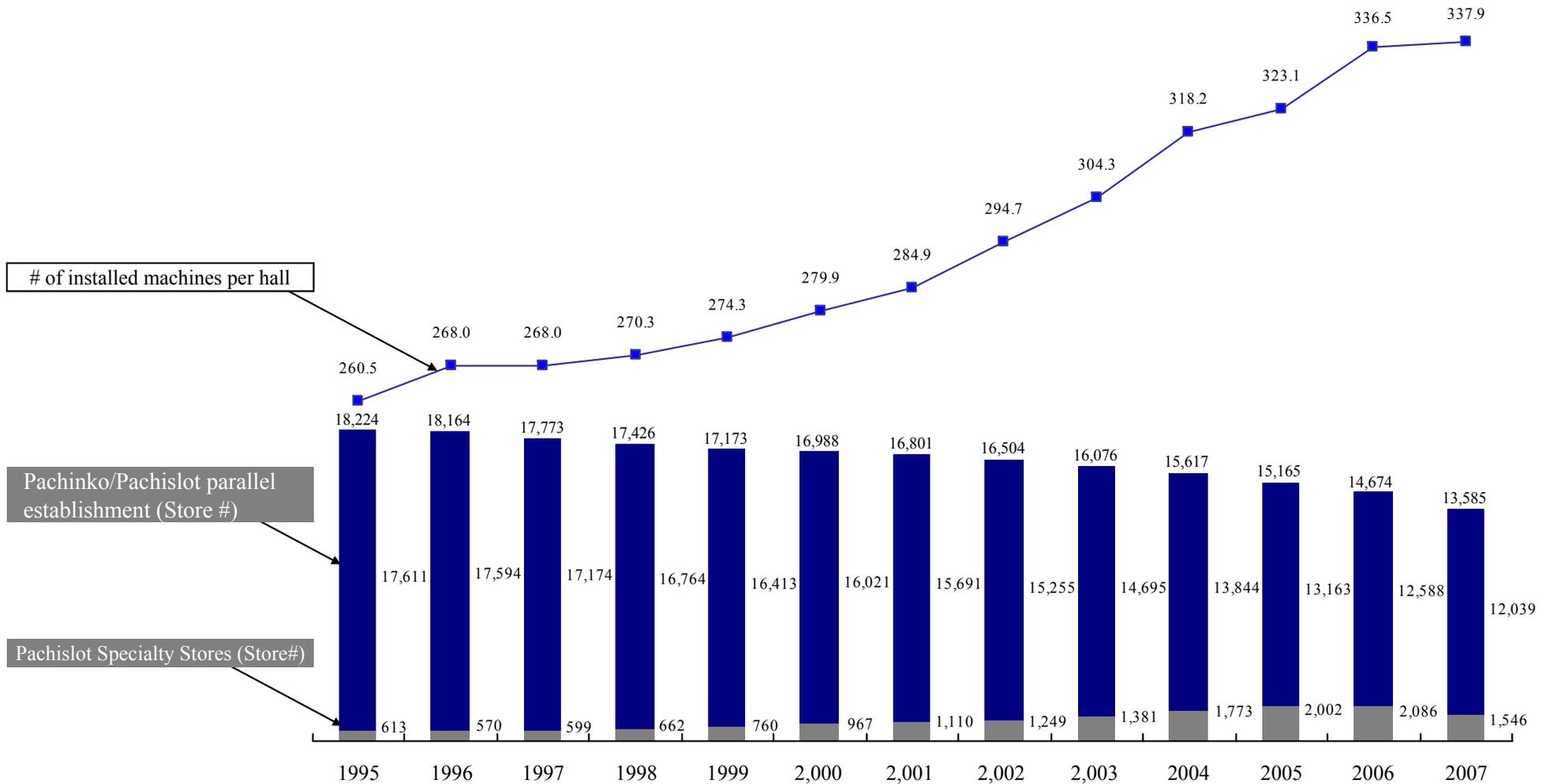
● March Regulations and interpretations were partially revised/ Entertainment level is accelerating by the revised technical interpretations

More entertainment machines from gambling machines by shifting to regulation 5

Regulation 5 era; more gaming and entertainment machines

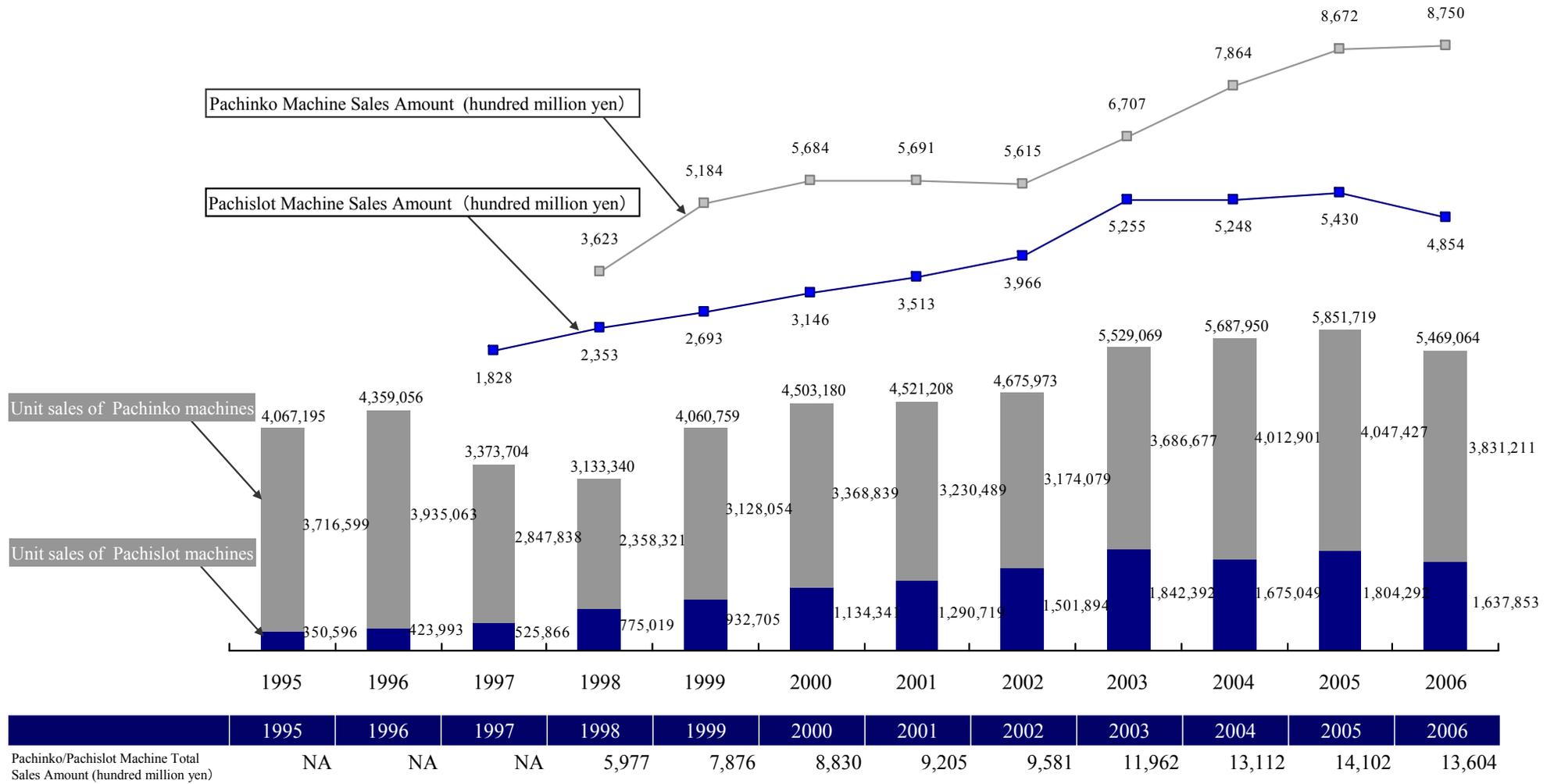


Number of Pachinko Halls and Installed Machines Per Hall



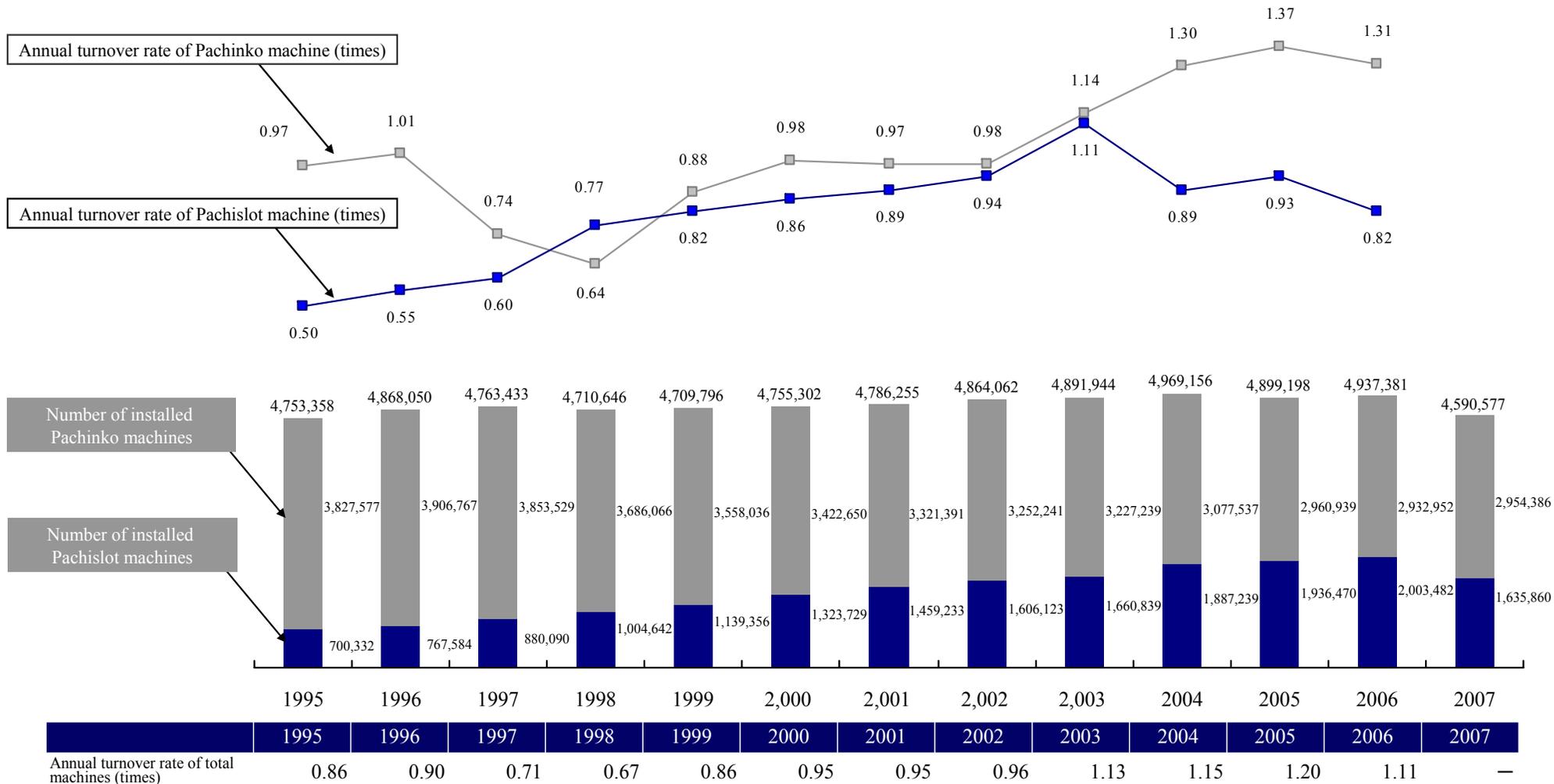
Source: "Trend and market share of Pachinko related makers 2007" by Yano Research Institute

Unit Sales and Sales Amount of Pachinko/Pachislot Machines





Number of Installed Pachinko/Pachislot Machines and Annual Turnover Rate



Source: "Trend and market share of Pachinko related makers 2007" by Yano Research Institute

Market Share by Manufacturers

Unit Sales Share - Pachinko Machine

Ranking	2000		2001		2002		2003		2004		2005		2006	
	Manufacturer	Market share	Manufacturer	Market share	Manufacturer	Market share								
1	SANKYO	18.6%	Sanyo	18.9%	Sanyo	16.4%	Sanyo	25.2%	Sanyo	22.9%	Sanyo	24.7%	Sanyo	23.1%
2	Sanyo	15.1%	SANKYO	17.3%	SANKYO	14.8%	SANKYO	16.4%	SANKYO	21.1%	SANKYO	18.2%	KYORAKU	20.9%
3	Heiwa	11.7%	Heiwa	10.8%	Heiwa	10.0%	Daiichi Shokai	9.5%	* Heiwa	8.7%	KYORAKU	9.6%	SANKYO	16.6%
4	Daiichi Shokai	7.4%	Daiichi Shokai	10.3%	KYORAKU	8.1%	Heiwa	7.1%	Daiichi Shokai	7.6%	Newgin	7.9%	Newgin	6.6%
5	Sofia	5.9%	KYORAKU	7.6%	Daiichi Shokai	7.9%	Sammy	6.7%	Newgin	6.9%	Sammy	7.1%	Daiichi Shokai	5.1%

*The number of sales of Heiwa in FY2004 is converted for 15 months for the accounting period change.

*SANKYO sales includes Bisty

Unit Sales Share - Pachislot Machine

Ranking	2000		2001		2002		2003		2004		2005		2006	
	Manufacturer	Market share												
1	Aruze	36.2%	Sammy	32.8%	Sammy	31.1%	Sammy	32.1%	Sammy	40.4%	Sammy	33.6%	Sammy	31.9%
2	Yamasa	17.6%	Yamasa	17.8%	Yamasa	20.4%	Olympia	18.5%	Olympia	16.4%	Daito Giken	13.0%	Daito Giken	12.2%
3	Sammy	13.5%	Aruze	16.1%	Aruze	19.8%	Aruze	13.6%	Yamasa	8.9%	Olympia	10.3%	Yamasa	10.5%
4	Olympia	8.8%	Olympia	8.5%	Olympia	11.7%	Yamasa	11.9%	Daito Giken	7.8%	Yamasa	8.3%	Olympia	9.6%
5	Net	4.4%	Pioneer	5.0%	Pioneer	3.3%	Daito Giken	4.8%	Aruze	4.6%	SANKYO	6.1%	Kita Denshi	9.4%

*Sammy sales includes Rodeo

*SANKYO sales includes Bisty

*Aruze sales includes Eleco, Mizuho and Macy

*Olympia sales includes Heiwa



Disclaimer

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.