

**SQUARE ENIX HOLDINGS CO., LTD. REPORTS FINANCIAL RESULTS FOR  
THE NINE-MONTH PERIOD ENDED DECEMBER 31, 2010**

TOKYO, Japan – February 3, 2011-- SQUARE ENIX HOLDINGS CO., LTD. (the “Company”) today announced consolidated results for the nine-month period ended December 31, 2010. The Company is listed on the Tokyo Stock Exchange, First Section with the stock code “9684” and prepares its financial statements according to Japan GAAP.

<b>Key Figures</b>			
<i>(millions of yen, except percentages and per share data)</i>			
<u>9 months actual</u>	<u>9 mos. ended 12/10</u>	<u>9 mos. ended 12/09</u>	<u>YoY change</u>
Net sales	<b>98,183</b>	135,431	-28%
Operating income	<b>9,004</b>	21,414	-58%
Recurring income	<b>6,119</b>	21,036	-71%
Net income	<b>1,821</b>	7,797	-77%
EPS, basic	<b>15.83 yen</b>	67.77 yen	-77%
	<i>Forecast</i>	<i>Actual</i>	
<u>Full year</u>	<u>FY ending 3/11</u>	<u>FY ended 3/10</u>	<u>YoY change</u>
Net sales	130,000	192,257	-32%
Operating income	8,000	28,235	-72%
Recurring income	6,000	27,822	-78%
Net income	1,000	9,509	-89%
EPS, basic	8.69 yen	82.65 yen	-89%

For additional information, please refer to the full-length Consolidated Financial Results document here: <http://www.square-enix.com/11q3earnings.pdf>, or the Company's IR website: [www.square-enix.com/eng/ir](http://www.square-enix.com/eng/ir)

*Management comments from Yoichi Wada, President and Representative Director:*

“Responding to intensifying competition in the console game market, the company has implemented organizational changes in the third quarter while also working to better select and further strengthen our most competitive titles.

“In other platform areas including PCs and smartphones, we have created successful examples of new content such as ‘Nicotto Town’ and ‘SENGOKU IXA.’

“By pursuing these two independent markets, we are raising our ability to succeed in diverse business models.”

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About Square Enix Holdings Co., Ltd.

Square Enix Holdings Co., Ltd. with headquarters in Tokyo, Japan, is a holding company leading the Square Enix Group with a diverse range of content and service businesses. The Square Enix Group publishes, distributes and licenses entertainment content around the world under its internationally renowned brands including SQUARE ENIX®, EIDOS® and TAITO®. The Square Enix Group includes a global network of leading development studios located in North America, Europe and Japan. The Group boasts a valuable portfolio of intellectual property including: FINAL FANTASY®, which has sold over 97 million units worldwide, DRAGON QUEST®, which has sold over 54 million units worldwide and TOMB RAIDER®, which has sold over 35 million units worldwide, and the legendary SPACE INVADERS®.

More information on Square Enix Holdings Co., Ltd. can be found at <http://www.square-enix.com/eng/>

Disclaimer

The forward-looking statements in this document are based upon the information currently available, and necessarily include elements that are not entirely predictable. Actual results may differ from the forward-looking statements in this document.

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