

**Consolidated Financial Results
for the Nine-Month Period Ended December 31, 2010 (Japan GAAP)**

February 3, 2011

Company name: SQUARE ENIX HOLDINGS CO., LTD.
Shares traded: Tokyo Stock Exchange, First Section
Company code: 9684
Company URL: <http://www.square-enix.com/eng>
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Financial report (Shihanki-Hokokusho) submission: February 10, 2011
Cash dividend payment commencement: -
Supplementary quarterly materials prepared: Yes
Quarterly results presentation held: No

(Amounts under one million yen are rounded down)

1. Consolidated Financial Results (April 1, 2010 to December 31, 2010)

(1) Consolidated Financial Results (cumulative)

(Millions of yen and year-on-year changes in percents)

	Net sales		Operating income		Recurring income		Net income	
Nine months ended	%		%		%		%	
December 31, 2010	98,183	(27.5)	9,004	(58.0)	6,119	(70.9)	1,821	(76.6)
December 31, 2009	135,431	30.9	21,414	67.7	21,036	97.3	7,797	48.2

	Earnings per share (basic)	Earnings per share (diluted)
Nine months ended	yen	yen
December 31, 2010	15.83	15.81
December 31, 2009	67.77	67.72

(2) Consolidated Financial Position

(Millions of yen, ratios in percents and per share data)

	Total assets	Net assets	Equity ratio	Net assets per share
As of			%	yen
December 31, 2010	213,368	147,778	68.5	1,270.26
March 31, 2010	270,529	154,258	56.4	1,326.82

Note: Total equity As of December 31, 2010: 146,170 million yen
 As of March 31, 2010: 152,680 million yen

2. Dividends

	<i>Dividends per share</i>				
	1Q	2Q	3Q	Year-end	Total
	yen	yen	yen	yen	yen
Fiscal year ended March 31, 2010	-	10.00	-	25.00	35.00
Fiscal year ending March 31, 2011	-	10.00	-		
Fiscal year ending March 31, 2011 (projection)				20.00	30.00

Note: Change in dividend projection from previous announcement: No

3. Consolidated Forecasts (April 1, 2010 to March 31, 2011)

(Millions of yen, year-on-year changes in percents and per share data)

	Net sales	Operating income	Recurring income	Net income	Earnings per share
Fiscal year ending	%	%	%	%	yen
March 31, 2011	130,000 (32.4)	8,000 (71.7)	6,000 (78.4)	1,000 (89.5)	8.69

Note: Change in consolidated forecasts from previous announcement: No

4. Other (for additional details, refer to "Other Information" on page 4 of the Supplemental Information)

- (1) Significant changes among major subsidiaries during the period: No
(Resulting in changes in the scope of consolidation for specific subsidiaries in the period under review)
- (2) Use of simplified or special accounting treatment: Yes
(Adoption of simplified or special accounting treatment in the preparing quarterly financial statements)
- (3) Changes in accounting policies, procedures, and methods of presentation for consolidated financial statements
 1. Changes associated with revision in accounting standards: Yes
 2. Other changes: No
- (4) Outstanding shares (common stock)
 1. Number of shares issued and outstanding (including treasury stock):

As of December 31, 2010	115,370,596
As of March 31, 2010	115,370,596
 2. Number of treasury stock:

As of December 31, 2010	298,983
As of March 31, 2010	297,765
 3. Average number of shares during the period (cumulative):

Nine-month period ended December 31, 2010	115,072,268
Nine-month period ended December 31, 2009	115,053,114

Disclaimer: (1) This document is a translation of the Japanese language "Kessan Tanshin" prepared in accordance with the guidelines of the Tokyo Stock Exchange. The Japanese language document shall prevail in the event any differences or discrepancies exist between this English translation and the original. (2) At the time of disclosure of this report, review procedures for quarterly financial statements pursuant to the Financial Instruments and Exchange Law had not been completed. (3) 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. (4) Please refer to "Qualitative information on consolidated business forecasts" on page 4 of the Supplemental Information for additional information related to Group forecasts.

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1. Qualitative Information on Consolidated Results for the Nine-Month Period Ended December 31, 2010

(1) Qualitative information on consolidated business results

The Square Enix Group (the "Group") is continuing determined efforts to strengthen the competitiveness and profitability of its business segments of Digital Entertainment, Amusement, Publication and Merchandising.

Net sales for the nine-month period ended December 31, 2010 totaled ¥98,183 million (a decrease of 27.5% from the same period of the prior fiscal year), operating income amounted to ¥9,004 million (a decrease of 58.0% from the same period of the prior fiscal year), recurring income amounted to ¥6,119 million (a decrease of 70.9% from the same period of the prior fiscal year) and net income amounted to ¥1,821 million (a decrease of 76.6% from the same period of the prior fiscal year).

A discussion of results by segment for the nine-month period ended December 31, 2010 follows.

Digital Entertainment

The Digital Entertainment segment plans, develops, distributes and operates digital entertainment content primarily in the form of games. Digital entertainment content is offered to meet customer lifestyles across a variety of usage environments such as consumer game consoles (including handheld game machines), personal computers and mobile phones.

During the nine-month period ended December 31, 2010, while "DRAGON QUEST MONSTERS: Joker 2" released in April and "Kane & Lynch 2: Dog Days" released in August became million sellers, the segment experienced weakness in sales of console games.

In content for other platforms such as PCs and smartphones, successes are emerging such as the Group's virtual community portal site called "Nicotto Town," where cumulative IDs have exceeded 700,000 in December. Further, our online simulation game called "SENGOKU IXA", in partnership with Yahoo! Japan, launched fee-based services in August and continues to enjoy robust growth.

Net sales and operating income in the Digital Entertainment segment totaled ¥50,574 million and ¥11,161 million, respectively.

Amusement

The Amusement segment consists of the operation of amusement facilities and the planning, development and distribution of arcade game machines and related products for amusement facilities.

During the nine-month period ended December 31, 2010, amusement facilities operations met difficult market conditions with continued profit improvement efforts.

Net sales and operating income in the Amusement segment totaled ¥34,416 million and ¥2,072 million, respectively.

Publication

The Publication segment includes comic books, game strategy books and comic magazines.

During the nine-month period ended December 31, 2010, the Group had favorable results supported by continued strong comic book sales accelerated by TV broadcasting animation programs of popular titles. Net sales and operating income in the Publication segment totaled ¥10,871 million and ¥2,791 million, respectively.

Merchandising

The Merchandising segment includes the planning, production, distribution and licensing of derivative products of titles owned by the Group.

Net sales and operating income in the Merchandising segment totaled ¥2,324 million and ¥580 million, respectively.

(2) Qualitative information on consolidated financial position

As of December 31, 2010, total current assets were ¥161,672 million (a decrease of 24.2% compared to March 31, 2010), total non-current assets were ¥51,696 million (a decrease of 9.6%), total current liabilities were ¥23,202 million (a decrease of 69.2%), total non-current liabilities were ¥42,388 million (an increase of 3.4%) and net assets were ¥147,778 million (a decrease of 4.2%).

The main factors affecting net assets during the nine-month period ended December 31, 2010 were changes in net income, dividends from retained earnings and foreign currency translation adjustments.

Consolidated Cash Flow

As of December 31, 2010, cash and cash equivalents totaled ¥104,904 million.

Cash flows during the nine-month period ended December 31, 2010 as well as the principal factors behind these cash flows are described below.

i. Net cash provided by operating activities

Income before income taxes and minority interests was ¥5,055 million for the nine-month period ended December 31, 2010, a decrease of ¥11,203 million compared to the same period of the prior fiscal year. Depreciation and amortization was ¥4,711 million (a decrease of ¥983 million compared to the prior fiscal year). Accounts receivable decreased by ¥10,343 million (¥26,209 million positive cash impact compared to prior fiscal year). Inventories increased by ¥5,831 million (¥8,306 million negative cash impact compared to

the prior fiscal year). Accounts payable decreased ¥2,070 million (¥603 million negative cash impact compared to the prior fiscal year). Income taxes paid were ¥4,001 million (a decrease of ¥2,618 million compared to the prior fiscal year). Refunded income taxes were ¥1,311 million (an increase of ¥1,311 million compared to the prior fiscal year). As a result, net cash provided by operating activities during the nine-month period ended December 31, 2010 totaled ¥9,016 million (an increase of ¥5,634 million compared to the prior fiscal year).

ii. Net cash used in investing activities

Net cash and cash equivalents provided by investing activities totaled ¥32,116 million (compared to net cash used in investing activities of ¥17,948 million in the same period of the previous fiscal year).

The main factors were proceeds from redemption of securities of ¥35,000 million, proceeds from return of rental deposits of ¥1,236 million and payments for acquiring property and equipment of ¥3,438 million.

iii. Net cash used in financing activities

Net cash used in financing activities totaled ¥42,304 million (an increase of ¥38,968 million compared to the same period of the prior fiscal year). The main factors were payments for redemption of bonds of ¥37,000 million, payments for dividends of ¥3,974 million and payments of short-term loans of ¥1,327 million.

(3) Qualitative information on consolidated business forecasts

The Group is prepared to meet the new business environment that is expanding our customer base through the proliferation of broadband networks to homes and a wider selection of digital entertainment platforms. We view this change as an opportunity to capture new profit sources and are making every effort to expand our financially well-established network related businesses to have our Group's attractive content enjoyed by an ever-growing number of customers.

The Group's consolidated forecasts for the fiscal year ending March 31, 2011 are unchanged from those disclosed on December 16, 2010.

2. Other Information

(1) Significant changes among subsidiaries during the period

None

(2) Use of simplified or special accounting treatment

i. Use of simplified accounting treatment

1. Valuation of inventory

A rational computation method based on actual ending inventory of the previous period was adopted instead of a physical stock inventory method.

2. Calculation methods for depreciation allowances of fixed assets

For assets to which the declining balance method is applied, depreciation allowance is calculated by the amount distributed proportionally for that consolidated fiscal year.

3. Methods for calculating deferred income tax assets and deferred tax liabilities

In assessing the collectability of deferred tax assets, future performance forecasts and tax planning in the previous fiscal year are utilized based on a determination that there has been no marked change in the operating environment since the end of the previous fiscal year and that there has been no marked change with respect to the occurrence of temporary differences.

ii. Use of special accounting treatment

None

(3) Changes in accounting policies, procedures, and methods of presentation for consolidated financial statements

i. Application of Accounting Standard for Asset Retirement Obligations

Effective from the first quarter of the fiscal year ending March 31, 2011, "Accounting Standard for Asset Retirement Obligations" (ASBJ Statement No.18, issued March 31, 2008) and "Guidance on Accounting Standard for Asset Retirement Obligations" (ASBJ Guidance No. 21, issued March 31, 2008) have been applied. Accordingly, in the nine-month period ended December 31, 2010, operating income and recurring income each decreased ¥32 million, while income before income taxes and minority interests decreased ¥495 million. In addition, the amount of asset retirement obligation change was ¥649 million following the application of the accounting standard and guidance.

ii. Application of Accounting Standard for Equity Method of Accounting for Investments and Practical Solution on Unification of Accounting Policies Applied to Associates Accounted for Using the Equity Method

Effective from the first quarter of the fiscal year ending March 31, 2011, "Accounting Standard for Equity Method of Accounting for Investments" (ASBJ Statement No.16, issued March 10, 2008) and "Practical Solution on Unification of Accounting Policies Applied to Associates Accounted for Using the Equity Method" (ASBJ PITF No.24, issued March 10, 2008) have been applied.

These changes had no impact on recurring income and income before income taxes and minority interests in the nine-month period ended December 31, 2010.

(4) Subsequent events affecting going concern assumptions

None

3. Consolidated Financial Statements

(1) Consolidated Balance Sheets

(Millions of yen)

	As of December 31, 2010	As of March 31, 2010
Assets		
Current assets		
Cash and deposits	106,251	111,211
Notes and accounts receivable	18,801	30,682
Short-term investment securities	-	35,000
Merchandise and finished goods	3,386	3,237
Work in progress	295	54
Raw materials and supplies	538	469
Content production account	20,575	16,025
Other	12,103	17,199
Allowance for doubtful accounts	(280)	(533)
Total current assets	161,672	213,347
Non-current assets		
Property and equipment	18,526	18,850
Intangible assets		
Goodwill	8,562	10,233
Other	9,699	11,390
Total intangible assets	18,261	21,623
Investments and other assets	14,908	16,707
Total non-current assets	51,696	57,182
Total assets	213,368	270,529

(Millions of yen)

	As of December 31, 2010	As of March 31, 2010
Liabilities		
Current liabilities		
Notes and accounts payable	8,372	10,666
Short-term loans	1,264	2,808
Current portion of corporate bonds	-	37,000
Accrued income taxes	1,200	4,090
Reserve for bonuses	614	1,571
Allowance for sales returns	2,407	4,046
Allowance for game arcade closings	167	321
Asset retirement obligations	56	-
Other	9,118	14,753
Total current liabilities	23,202	75,257
Non-current liabilities		
Corporate bonds	35,000	35,000
Allowance for employees' retirement benefits	2,803	2,170
Allowance for directors' retirement benefits	262	250
Allowance for game arcade closings	589	645
Asset retirement obligations	594	-
Other	3,137	2,947
Total non-current liabilities	42,388	41,013
Total liabilities	65,590	116,271
Net assets		
Shareholders' equity		
Common stock	15,204	15,204
Capital surplus	44,444	44,444
Retained earnings	96,619	98,848
Treasury stock	(858)	(856)
Total shareholders' equity	155,410	157,641
Valuation and translation adjustments		
Unrealized loss on revaluation of other investment securities	(67)	(9)
Foreign currency translation adjustments	(9,172)	(4,951)
Total valuation and translation adjustments	(9,239)	(4,960)
Stock acquisition rights	823	715
Minority interests in consolidated subsidiaries	783	861
Total net assets	147,778	154,258
Total liabilities and net assets	213,368	270,529

(2) Consolidated Statements of Income

	<i>(Millions of yen)</i>	
	Nine months ended December 31, 2010	Nine months ended December 31, 2009
Net sales	98,183	135,431
Cost of sales	57,130	72,891
Gross profit	41,052	62,540
Reversal of allowance for sales returns	4,046	4,863
Provision for allowance for sales returns	2,407	3,574
Net gross profit	42,691	63,829
Selling, general and administrative expenses	33,687	42,414
Operating income	9,004	21,414
Non-operating income		
Interest income	151	117
Dividends received	14	14
Amortization of negative goodwill	-	45
Miscellaneous income	86	126
Total non-operating income	252	303
Non-operating expenses		
Interest expenses	70	8
Investment loss on equity method	-	49
Commissions paid	33	56
Foreign exchange loss	3,011	555
Miscellaneous loss	21	12
Total non-operating expenses	3,136	682
Recurring income	6,119	21,036
Extraordinary gain		
Gain on sale of property and equipment	1	32
Reversal of allowance for doubtful accounts	47	42
Gain on reversal of stock acquisition rights	96	-
Reversal of foreign currency translation adjustments	317	-
Other	147	47
Total extraordinary gain	610	122
Extraordinary loss		
Loss on disposal of property and equipment	441	282
Loss on sale of investment securities	-	0
Severance payments associated with business restructuring	-	1,982
Loss associated with business restructuring	-	1,535
Acquisition costs	-	817
Loss on adjustment for changes of accounting standard for asset retirement obligations	462	-
Loss on content	443	-
Other	339	282
Total extraordinary loss	1,686	4,899
Income before income taxes, minority interests and distribution of loss in partnership (tokumei-kumiai)	5,043	16,258
Distribution of loss in partnership (tokumei-kumiai)	(11)	(0)
Income before income taxes and minority interests	5,055	16,259
Current income taxes	189	8,302
Income taxes for prior periods	-	982
Deferred income taxes	3,035	(839)
Total income taxes	3,224	8,446
Net income before minority interests	1,830	-
Minority interests in consolidated subsidiaries	9	15
Net income	1,821	7,797

(3) Consolidated Statements of Cash Flows

(Millions of yen)

	Nine months ended December 31, 2010	Nine months ended December 31, 2009
Cash flows from operating activities		
Income before income taxes and minority interests	5,055	16,259
Depreciation and amortization	4,711	5,695
Amortization of goodwill	1,120	1,264
Reversal of foreign currency translation adjustments	(317)	-
Loss on adjustment for changes of accounting standard for asset retirement obligations	462	-
Increase (decrease) in allowance for doubtful accounts	(283)	(248)
Increase (decrease) in reserve for bonuses	(956)	(704)
Increase (decrease) in allowance for sales returns	(1,329)	(1,128)
Increase (decrease) in allowance for employees' retirement benefits	633	557
Increase (decrease) in allowance for directors' retirement benefits	11	10
Increase (decrease) in allowance for game arcade closings	(166)	(166)
Interest and dividends income	(166)	(131)
Interest expenses	70	8
Foreign exchange loss (gain)	2,913	802
Investment loss (gain) on equity method	-	49
Loss on disposal of property and equipment	441	282
Decrease (increase) in accounts receivable	10,343	(15,866)
Decrease (increase) in inventories	(5,831)	2,474
Increase (decrease) in accounts payable	(2,070)	(1,466)
Other	(3,046)	2,174
Subtotal	11,596	9,865
Interest and dividends income received	179	143
Interest paid	(69)	(8)
Income taxes paid	(4,001)	(6,619)
Refunded income taxes	1,311	-
Net cash provided by operating activities	9,016	3,381
Cash flows from investing activities		
Payments for acquiring property and equipment	(3,438)	(4,754)
Proceeds from sale of property and equipment	12	147
Payments for acquiring intangible assets	(248)	(225)
Proceeds from redemption of securities	35,000	-
Proceeds from sale of investment securities	-	7
Payments for purchase of investments in subsidiaries	(20)	-
Payments for rental deposits	(142)	(292)
Proceeds from return of rental deposits	1,236	960
Investments in time deposits	(534)	(1,501)
Proceeds from time deposits	539	110
Payments for purchase of investments in subsidiaries resulting in change in scope of consolidation	-	(12,369)
Payments for loans	(3)	(7)
Proceeds from recovery of loans	9	55
Other	(293)	(79)
Net cash provided by (used in) investing activities	32,116	(17,948)

	<i>(Millions of yen)</i>	
	Nine months ended December 31, 2010	Nine months ended December 31, 2009
Cash flows from financing activities		
Proceeds from short-term loans	-	2,930
Payments for short-term loans	(1,327)	(26)
Payments for long-term loans	-	(2,989)
Proceeds from issuances of shares	-	139
Payments for redemption of bonds	(37,000)	-
Payments for acquisition of treasury stock	(2)	(3)
Payments for dividends	(3,974)	(3,386)
Other	0	0
Net cash provided by (used in) financing activities	(42,304)	(3,335)
Effect of exchange rate changes on cash and cash equivalents	(3,539)	(157)
Net increase (decrease) in cash and cash equivalents	(4,711)	(18,060)
Cash and cash equivalents at beginning of the year	109,717	111,875
Increase in cash and cash equivalents due to inclusion of newly consolidated subsidiaries in the scope of consolidation	-	65
Decrease in cash and cash equivalents due to exclusion of subsidiaries from the scope of consolidation	(101)	(495)
Cash and cash equivalents at end of period	104,904	93,385

(4) Going concern assumptions

None

(5) Segment Information

Consolidated Business Segment Information

Nine-month period ended December 31, 2009

(Millions of yen)

	Games	Amusement	Publication	Mobile phone content	Merchandising	Total	Eliminations or unallocated	Consolidated total
Sales and operating income								
Net sales								
(1) Sales to outside customers	72,971	39,245	11,251	7,503	4,459	135,431	-	135,431
(2) Intersegment sales	1	-	-	0	1	3	(3)	-
Total	72,972	39,245	11,251	7,503	4,461	135,434	(3)	135,431
Operating income	18,084	1,987	3,061	3,167	1,691	27,992	(6,578)	21,414

Notes:

1. The classification of business segments is made according to the types of products and services.

2. Major products offered by each business segment:

<i>Segment</i>	<i>Major Products</i>
Games	Games, online games
Amusement	Amusement facility operation and rental, sales of amusement game machines
Publication	Magazine comics, serial comics, game-related books
Mobile phone content	Content for mobile phones
Merchandising	Derivative products such as character merchandise

3. The Square Enix group (the "Group") has been making determined effort to strengthen the foundation and profitability of its business segments of Games (offline), Games (online), Mobile Phone Content, Publication, Amusement and Others under this new established holding company since October 2008. Based on the changes in corporate structure as well as adjustment and strengthening its business foundation, the Group has decided to change its business segments to Games, Amusement, Publication, Mobile Phone Content and Merchandising, starting from the fiscal year ended March 31, 2010.

4. Change in allocation of operating expenses:

While all of the expenses for the administration department of Taito Corporation was included in the Amusement the past, these expenses have been included in Eliminations or unallocated since the first quarter ended in June 30, 2009. The changes to allocation was made to deliver a clearer view of administrative expenses in each segment. The operating expenses for the administration department of Taito Corporation are as follows:

Nine-month period ended December 31, 2009: 1,683 million yen

5. Due to the acquisition of Eidos Ltd. in the first quarter of the fiscal year ended March 31, 2010, the amount of total assets for the Game segment increased by 34,026 million yen.

Consolidated Geographic Segment Information

Nine-month period ended December 31, 2009

(Millions of yen)

	Japan	North America	Europe	Asia	Total	Eliminations or Unallocated	Consolidated total
Sales and operating income (loss)							
Net sales							
(1) Sales to outside customers	109,985	13,820	11,375	249	135,431	-	135,431
(2) Intersegment sales	2,921	2,097	4,198	59	9,277	(9,277)	-
Total	112,906	15,918	15,573	309	144,708	(9,277)	135,431
Operating income (loss)	21,291	954	(888)	11	21,368	46	21,414

- Notes:
- The classification of geographic segments is made according to geographical distances.
 - Main countries included in each segment:
 - North America: United States of America, Canada
 - Europe: United Kingdom, France, Germany, others
 - Asia: China, South Korea
 - Due to the acquisition of Eidos Ltd. in the first quarter of the fiscal year ended March 31, 2010, Canada is added to the North America segment and France, Germany and others are added to the Europe segment.

Consolidated Overseas Sales

Nine-month period ended December 31, 2009

(Millions of yen, except percentages)

	North America	Europe	Asia	Total
I. Overseas sales	14,452	11,567	1,019	27,039
II. Consolidated sales	-	-	-	135,431
III. Percentage of overseas sales to consolidated sales (%)	10.7	8.5	0.8	20.0

- Notes:
- The classification of geographic segments is made according to geographical distances.
 - Main countries included in each segment:
 - North America: United States of America, Canada
 - Europe: United Kingdom, France, Germany, others
 - Asia: China, South Korea, Taiwan, others
 - Overseas sales represent sales of the Company and its consolidated subsidiaries to countries and areas outside of Japan.

Segment Information

1. Outline of reporting segments

The Group's reporting segments are business units for which discrete financial data is available and periodically reviewed by the Board of Directors in the determination of resource allocation as well as the evaluation of business performance.

Under internationally renowned brands such as SQUARE ENIX, TAITO and EIDOS the Square Enix Group strives to offer high quality entertainment content and services through a variety of usage environments to match customer lifestyles.

To this end, the Group offers entertainment content and services in a variety of forms including: (1) interactive digital content for game consoles, personal computers and mobile phones in the "Digital Entertainment" segment; (2) amusement facility operation as well as the sales and rental of arcade game machines in the "Amusement" segment; (3) publication of comic books, game strategy books and comic magazines in the "Publication" segment; and (4) planning, production, distribution and licensing of derivative products in the "Merchandising" segment. These four classifications serve as the Group's reporting segments.

2. Information on sales and income by reporting segment

Nine-month period ended December 31, 2010

(Millions of yen)

	Reporting Segments					Total	Adjustment (Note 1)	Consolidated total (Note 2)
	Digital Entertainment	Amusement	Publication	Merchandising				
Sales and operating income								
Net sales								
(1) Sales to outside customers	50,574	34,416	10,871	2,322	98,183	-	98,183	
(2) Intersegment sales	0	0	-	2	2	(2)	-	
Total	50,574	34,416	10,871	2,324	98,186	(2)	98,183	
Operating income	11,161	2,072	2,791	580	16,604	(7,600)	9,004	

Notes: 1. Segment adjustments (7,600 million yen) include amortization of goodwill (1,120 million yen) and unallocated corporate operating expenses (6,513 million yen).

2. Operating income for segments are adjusted in operating income on the quarterly consolidated statements of income.

3. Information on fixed assets, impairment loss and goodwill by reporting segment

None

(Additional information)

Effective from the first quarter ended June 30, 2010, "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 disclosures about standard for disclosures about segments of an enterprise and related information" (ASBJ Guidance No. 20 of March 21, 2009) have been adopted.

(6) Material changes in shareholders' equity

None