

(English Translation of the Japanese Press Release)

August 8, 2014

To all related parties:

Name of the Company: TOMY Company, Ltd.  
Name of the Representative: Kantaro Tomiyama  
President & CEO  
(Code No. 7867; The First Section of the Tokyo Stock Exchange)  
Further Inquiries: Kazuhiro Kojima  
Board Director  
Senior Executive Officer  
Chief Financial Officer  
(TEL: 03-5654-1548)

**(Corrections) Notice Concerning Partial Corrections to  
“CONSOLIDATED FINANCIAL RESULTS for the First Nine Months  
of the Fiscal Year Ending March 31, 2013 <under Japanese GAAP>”**

TOMY Company, Ltd. (hereinafter “Tomy”) has proceeded with operations to revise earnings summaries of previous fiscal years as announced in “Report Concerning Improper Accounting Practices at Tomy’s Consolidated Subsidiary” disclosed today. TOMY has now completed the operations to revise “CONSOLIDATED FINANCIAL RESULTS for the First Nine Months of the Fiscal Year Ending March 31, 2013 <under Japanese GAAP>” dated February 13, 2013, and it accordingly announces the details of the corrections.

The corrected document is attached and the places in the document where corrections were made are underlined.

End of notice

**Translation**

Notice: This English version is a translation of the original Japanese document and is only for reference purposes. In the case where any differences occur between the English version and the original Japanese version, the Japanese version will prevail.

[After Correction]



February 13, 2013

**CONSOLIDATED FINANCIAL RESULTS**  
**for the First Nine Months of the Fiscal Year Ending March 31, 2013**  
**<under Japanese GAAP>**

Company name: **TOMY COMPANY, LTD.**  
 Listing: First Section of the Tokyo Stock Exchange  
 Securities identification code: 7867  
 URL: <http://www.takaratomy.co.jp/>  
 Representative: Kantaro Tomiyama, President and CEO  
 Inquiries: Mitsuru Yoneyama, Head of Corporate Administration  
 TEL: +81-3-5654-1548 (from overseas)

Scheduled date to file quarterly securities report: February 14, 2013  
 Scheduled date to commence dividend payments: –  
 Supplementary material on quarterly financial results: None  
 Quarterly financial results presentation meeting: None

(in millions of yen with fractional amounts discarded, unless otherwise noted)

**1. Consolidated performance for the first nine months of the fiscal year ending March 31, 2013**  
**(From April 1, 2012 to December 31, 2012)**

**(1) Consolidated operating results (cumulative)** (Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2012	<u>141,900</u>	<u>(4.2)</u>	<u>5,014</u>	<u>(51.8)</u>	<u>4,943</u>	<u>(48.7)</u>	<u>1,249</u>	<u>(68.4)</u>
December 31, 2011	148,150	18.4	10,402	1.8	9,638	(6.5)	3,952	(57.7)

Note: Comprehensive income  
 Nine months ended December 31, 2012: 4,235 million yen [ 658.7%]  
 Nine months ended December 31, 2011: 558 million yen [(93.0)%]

	Net income per share	Diluted net income per share
Nine months ended	yen	yen
December 31, 2012	<u>13.28</u>	<u>10.93</u>
December 31, 2011	41.99	34.65

**(2) Consolidated financial position**

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	yen
December 31, 2012	<u>169,047</u>	<u>54,291</u>	<u>31.0</u>	<u>555.83</u>
March 31, 2012	156,654	51,805	31.6	525.46

Reference: Equity  
 As of December 31, 2012: 52,323 million yen  
 As of March 31, 2012: 49,465 million yen

## 2. Cash dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Year-end	Total
	yen	yen	yen	yen	yen
Fiscal year ended March 31, 2012	–	7.00	–	7.00	14.00
Fiscal year ending March 31, 2013	–	7.00	–		
Fiscal year ending March 31, 2013 (Forecast)				7.00	14.00

Note: Revisions to the cash dividend forecasts most recently announced: None

## 3. Consolidated earnings forecasts for the fiscal year ending March 31, 2013

(From April 1, 2012 to March 31, 2013)

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	yen
Fiscal year ending March 31, 2013	170,000	(9.2)	5,100	(49.9)	4,300	(56.2)	600	(83.7)	6.37

Note: Revisions to the consolidated earnings forecasts most recently announced: None

### \* Notes

- (1) **Changes in significant subsidiaries during the nine months under review** (changes in specified subsidiaries resulting in the change in scope of consolidation): None
- (2) **Application of specific accounting for preparing quarterly consolidated financial statements:**  
Yes
- (3) **Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements after error corrections**
  - A. Changes in accounting policies due to revisions to accounting standards: Yes
  - B. Changes in accounting policies due to other reasons: None
  - C. Changes in accounting estimates: Yes
  - D. Restatement of prior period financial statements after error corrections: None
- (4) **Number of issued shares (common stock)**
  - A. Total number of issued shares at the end of the period (including treasury stock)

As of December 31, 2012	96,290,850 shares
As of March 31, 2012	96,290,850 shares

- B. Number of treasury shares at the end of the period

As of December 31, 2012	2,155,339 shares
As of March 31, 2012	2,154,371 shares

- C. Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2012	94,136,059 shares
Nine months ended December 31, 2011	94,137,432 shares

\* Indication regarding execution of quarterly review procedures

The completion of quarterly review procedures in accordance with the Financial Instruments and Exchange Act is not required for preparing this quarterly financial results report. At the time of disclosure of this quarterly financial results report, the quarterly review procedures in accordance with the Financial Instruments and Exchange Act were incomplete.

\* Proper use of earnings forecasts, and other special matters

The earnings forecasts are based on information currently available to the Company and are subject to a number of uncertainties. Actual business and other results may differ due to various factors.

**Quarterly Consolidated Financial Statements**  
**(1) Consolidated balance sheets**

(Millions of yen)

	As of March 31, 2012	As of December 31, 2012
<b>Assets</b>		
Current assets		
Cash and deposits	37,684	24,312
Notes and accounts receivable-trade	23,597	<u>42,887</u>
Short-term investment securities	264	64
Merchandise and finished goods	15,850	20,751
Work in process	328	432
Raw materials and supplies	845	840
Deferred tax assets	3,165	3,763
Other	5,388	4,706
Allowance for doubtful accounts	(221)	(194)
Total current assets	<u>86,904</u>	<u>97,564</u>
Noncurrent assets		
Property, plant and equipment		
Buildings and structures	13,223	13,383
Accumulated depreciation	(7,515)	(7,676)
Accumulated impairment loss	(353)	(351)
Buildings and structures, net	<u>5,355</u>	<u>5,355</u>
Machinery, equipment and vehicles	1,750	1,880
Accumulated depreciation	(865)	(1,043)
Accumulated impairment loss	(0)	(0)
Machinery, equipment and vehicles, net	<u>884</u>	<u>836</u>
Tools, furniture and fixtures	25,192	23,822
Accumulated depreciation	(22,461)	(21,001)
Accumulated impairment loss	(83)	(69)
Tools, furniture and fixtures, net	<u>2,647</u>	<u>2,751</u>
Land	4,861	4,781
Lease assets	2,994	5,054
Accumulated depreciation	(1,432)	(1,987)
Lease assets, net	<u>1,562</u>	<u>3,067</u>
Construction in progress	185	274
Total property, plant and equipment	<u>15,498</u>	<u>17,068</u>
Intangible assets		
Goodwill	23,388	23,546
Other	21,090	21,241
Total intangible assets	<u>44,478</u>	<u>44,788</u>
Investments and other assets		
Investment securities	2,574	2,522
Deferred tax assets	2,774	2,577
Other	4,663	4,787
Allowance for doubtful accounts	(299)	(305)
Total investments and other assets	<u>9,713</u>	<u>9,582</u>
Total noncurrent assets	<u>69,689</u>	<u>71,438</u>

(Millions of yen)

	As of March 31, 2012	As of December 31, 2012
<b>Deferred assets</b>		
Bond issuance cost	60	43
Total deferred assets	60	43
Total assets	156,654	169,047
<b>Liabilities</b>		
<b>Current liabilities</b>		
Notes and accounts payable-trade	11,374	13,660
Short-term loans payable	3,798	9,801
Current portion of long-term loans payable	5,510	5,401
Current portion of bonds	1,050	990
Lease obligations	1,213	1,799
Accounts payable-other	4,864	5,625
Accrued expenses	5,627	6,403
Income taxes payable	579	3,518
Provision	607	699
Other	601	1,119
Total current liabilities	35,226	49,018
<b>Noncurrent liabilities</b>		
Bonds payable	990	270
Bonds with subscription rights to shares	12,300	12,300
Long-term loans payable	45,166	41,827
Lease obligations	506	1,127
Deferred tax liabilities	4,992	4,350
Deferred tax liabilities for land revaluation	553	551
Provision for retirement benefits	2,947	2,947
Other provision	255	252
Other	1,910	2,109
Total noncurrent liabilities	69,623	65,737
Total liabilities	104,849	114,756

(Millions of yen)

	As of March 31, 2012	As of December 31, 2012
Net assets		
Shareholders' equity		
Capital stock	3,459	3,459
Capital surplus	6,744	6,744
Retained earnings	44,336	<u>44,264</u>
Treasury stock	(1,321)	(1,321)
Total shareholders' equity	<u>53,219</u>	<u>53,146</u>
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	222	182
Deferred gains or losses on hedges	41	567
Revaluation reserve for land	63	68
Foreign currency translation adjustment	(4,081)	(1,640)
Total accumulated other comprehensive income	<u>(3,754)</u>	<u>(822)</u>
Subscription rights to shares	594	720
Minority interests	1,745	<u>1,247</u>
Total net assets	<u>51,805</u>	<u>54,291</u>
Total liabilities and net assets	<u>156,654</u>	<u>169,047</u>

**(2) Consolidated statements of income and consolidated statements of comprehensive income**  
**Consolidated statements of income (cumulative)**

(Millions of yen)

	Nine months ended December 31, 2011	Nine months ended December 31, 2012
Net sales	148,150	<u>141,900</u>
Cost of sales	99,457	<u>97,218</u>
Gross profit	48,692	<u>44,681</u>
Selling, general and administrative expenses		
Packing and transportation expenses	2,147	2,265
Warehousing expenses	2,789	3,189
Advertising expenses	6,748	7,270
Salaries, allowances and bonuses	11,147	10,933
Research and development expenses	1,755	1,811
Commission fee	2,016	1,945
Other	11,686	12,251
Total selling, general and administrative expenses	38,290	39,666
Operating income	10,402	<u>5,014</u>
Non-operating income		
Interest and dividends income	84	101
Amortization of negative goodwill	293	43
Rent income	123	144
Other	159	397
Total non-operating income	660	687
Non-operating expenses		
Interest expenses	518	616
Foreign exchange losses	679	–
Other	226	142
Total non-operating expenses	1,424	758
Ordinary income	9,638	<u>4,943</u>
Extraordinary income		
Gain on sales of noncurrent assets	40	3
Gain on reversal of subscription rights to shares	2	3
Insurance income	–	148
Gain on negative goodwill	–	304
Total extraordinary income	43	461



(Millions of yen)

	Nine months ended December 31, 2011	Nine months ended December 31, 2012
Extraordinary loss		
Loss on sales of noncurrent assets	4	1
Loss on retirement of noncurrent assets	62	92
Loss on valuation of investment securities	480	–
Impairment loss	9	16
Business structure improvement expenses	276	209
Settlement package	–	191
Loss on disaster	851	–
<u>Other</u>	<u>–</u>	<u>83</u>
Total extraordinary losses	<u>1,684</u>	<u>593</u>
Income before income taxes and minority interests	<u>7,997</u>	<u>4,810</u>
Income taxes	<u>3,998</u>	<u>3,502</u>
Income before minority interests	<u>3,998</u>	<u>1,308</u>
Minority interests in income	<u>46</u>	<u>58</u>
Net income	<u>3,952</u>	<u>1,249</u>

**Consolidated statements of comprehensive income (cumulative)**

(Millions of yen)

	Nine months ended December 31, 2011	Nine months ended December 31, 2012
Income before minority interests	3,998	<u>1,308</u>
Other comprehensive income		
Valuation difference on available-for-sale securities	145	(40)
Deferred gains or losses on hedges	(195)	525
Revaluation reserve for land	75	–
Foreign currency translation adjustment	(3,465)	2,441
Total other comprehensive income	<u>(3,440)</u>	<u>2,927</u>
Comprehensive income	<u>558</u>	<u>4,235</u>
Comprehensive income attributable to		
Comprehensive income attributable to owners of the parent	511	<u>4,177</u>
Comprehensive income attributable to minority interests	46	<u>58</u>

**(3) Consolidated statements of cash flows**

(Millions of yen)

	Nine months ended December 31, 2011	Nine months ended December 31, 2012
Net cash provided by (used in) operating activities		
Income before income taxes and minority interests	7,997	<u>4,810</u>
Depreciation and amortization	4,145	4,531
Impairment loss	9	16
Loss (gain) on valuation of investment securities	480	–
Amortization of goodwill	920	1,036
Amortization of negative goodwill	(293)	(43)
Gain on negative goodwill	–	(304)
Interest expenses	518	616
Decrease (increase) in notes and accounts receivable-trade	(14,175)	<u>(18,488)</u>
Decrease (increase) in inventories	1,156	(4,405)
Increase (decrease) in notes and accounts payable-trade	2,160	<u>2,017</u>
Increase (decrease) in accounts payable-other	(2,475)	674
Increase (decrease) in accrued expenses	(333)	539
Other, net	1,104	<u>555</u>
Subtotal	1,214	(8,443)
Interest and dividends income received	79	89
Interest expenses paid	(513)	(590)
Income taxes paid	(508)	(288)
Net cash provided by (used in) operating activities	272	(9,233)
Net cash provided by (used in) investing activities		
Proceeds from withdrawal of time deposits	–	360
Purchase of property, plant and equipment	(2,037)	(1,800)
Proceeds from sales of property, plant and equipment	680	141
Purchase of intangible assets	(724)	(622)
Purchase of investment securities	(5)	(10)
Purchase of investments in subsidiaries	(33,579)	–
Purchase of treasury stock of subsidiaries in consolidation	–	(280)
Other, net	(1,443)	(59)
Net cash provided by (used in) investing activities	(37,110)	(2,272)
Net cash provided by (used in) financing activities		
Net increase (decrease) in short-term loans payable	6,491	5,975
Proceeds from long-term loans payable	35,261	–
Repayment of long-term loans payable	(585)	(4,198)
Redemption of bonds	(980)	(780)
Cash dividends paid	(1,294)	(1,282)
Repayments of finance lease obligations	(1,067)	(1,888)
Other, net	(5)	(5)
Net cash provided by (used in) financing activities	37,819	(2,178)
Effect of exchange rate change on cash and cash equivalents	(416)	435
Net increase (decrease) in cash and cash equivalents	565	(13,249)
Cash and cash equivalents at beginning of period	29,038	36,522
Cash and cash equivalents at end of period	29,604	23,273