

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)	
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Notice of Recording Extraordinary Loss, Revision of Full-Year Earnings Forecasts and of Dividend Forecast

This is to provide notification that TOMY Company, Ltd. (hereinafter “TOMY”) has revised its consolidated earnings forecasts for the fiscal year ending March 31, 2013, which were announced on November 13, 2012, together with recorded extraordinary loss for the fourth quarter of the current fiscal year.

TOMY also notifies that the year-end dividend forecast has been revised, taking the above matters into consideration.

1. Details of extraordinary losses for the fourth quarter

TOMY will record total extraordinary losses of 7,430 million yen in the fourth quarter ending March 31, 2013 (excluding such extraordinary losses posted during the first 9 months ending December 31, 2012).

① Impairment losses on intangible fixed assets

TOMY will record the impairment losses of 5,870 million yen as extraordinary losses on some of the intangible fixed assets of its overseas subsidiary TOMY Holdings, Inc., after strict examination of their recoupabilities.

② Severance pay related to call for voluntary retirement

TOMY will record the severance expense of 1,020 million yen as extraordinary losses in association with the call for voluntary retirement announced on January 7, 2013.

③ Others

TOMY will record other expenses of total 540 million yen as extraordinary losses, including TOMY Holdings, Inc.’s officer retirement allowance of 220 million yen and tooling write-off of 170 million yen.

**2. Revision of consolidated earnings forecasts for the fiscal year ending March 31, 2013
(April 1, 2012 to March 31, 2013)**

(Millions of yen, except per-share data)

	Net Sales	Operating income	Ordinary income	Net income (△ : loss)	Net income per share (yen)
Previous forecasts (A)	170,000	5,100	4,300	600	6.37
Revised forecasts (B)	175,000	2,300	1,900	△7,100	—
Change (B - A)	5,000	△2,800	△2,400	△7,700	—
Change (%)	△2.9%	△54.9%	△55.8%	—	—
(Reference) Actual results for the fiscal year ended march 31, 2012	187,265	10,186	9,823	3,679	39.09

**3. Revision of non-consolidated earnings forecasts for the fiscal year ending March 31, 2013
(April 1, 2012 to March 31, 2013)**

(Millions of yen, except per-share data)

	Net Sales	Operating income	Ordinary income	Net income	Net income per share (yen)
Previous forecasts (A)	59,400	4,650	4,300	1,940	20.61
Revised forecasts (B)	60,000	5,900	5,800	3,000	31.87
Change (B - A)	600	1,250	1,500	1,060	—
Change (%)	1.0%	26.9%	34.9%	54.6%	—
(Reference) Actual results for the fiscal year ended March 31, 2012	71,208	8,309	8,266	3,206	34.06

(3) Reasons for the revision

① Full-year consolidated earnings forecasts

Net sales will be above the previous earnings forecasts announced on November 13th, 2012, thanks to the increased transaction of video games and software wholesale business. However, the operating income and ordinary income are expected to be below the previous earnings estimates, owing to stagnant sales of apparel business during the year-end and New Year sales season, write-down of inventory in association with the reorganization, and the unexpectedly weak sales at TOMY Holdings, Inc. stemming from cancellation of few new toy products and sluggish sales of baby products. Net profit is also

expected to deteriorate significantly, due to the recording of aforementioned extraordinary losses.

② Full-year non-consolidated earnings forecasts

TOMY's sales functions including the inventory management were transferred and integrated into TOMY Marketing Company, Ltd. which was newly established in October 2012 to strengthen the domestic sales system. TOMY has revised its non-consolidated earnings forecasts, mainly due to its gross margin rate being above previous projections

4. Revision of dividend forecast for the fiscal year ending March 31, 2013

	Dividend per share (yen)		
	Interim	Year-end	Total
Previous forecast (announced on May 10, 2012)	—	7 yen	14 yen
Revised forecast	—	3 yen	10 yen
Actual results for the fiscal year ending March 31, 2013	7 yen	—	—
(Reference) Actual results for the fiscal year ending March 31, 2013	7 yen	7 yen	14 yen

Reasons for the revision

TOMY regrets to announce the year-end dividend forecast to 3 yen per share and annual total dividend to 10 yen per share, considering the financial outlook mentioned above and its current financial conditions.

Note concerning forecasts of earnings

The forecast values that TOMY presents in this material have been determined based on currently available information, which contains various uncertainties. Accordingly, there will be times when the actual results differ from the forecasted results because of the effect of future events.