(Translation)

April 26, 2013

Dear Sirs,

Name of Company: SEGA SAMMY HOLDINGS INC.
Name of Representative: Hajime Satomi, Chairman, President and Representative Director (CEO)
(Code No. 6460, Tokyo Stock Exchange 1st Section)
Further Inquiry: Seiji Shintani, Executive Officer General Manager of Group Executive Office and Group Communications Office (TEL: 03-6215-9955)

Notice of Recognition of Deferred Tax Assets and Adjustment to the Forecast of Consolidated Operating Results for the Year Ended March 31, 2013

It is hereby notified that SEGA SAMMY HOLDINGS INC. (the "Company") has made an adjustment to the forecast of its consolidated operating results for the year ended March 31, 2013, publicized on February 5, 2013, as described below.

Description

Adjustment to the forecast of full-year consolidated operating results for the year ended March 31, 2013 (from April 1, 2012 to March 31, 2013)

(Unit: million yen unless otherwise indicated)

	Net sales	Operating income	Ordinary income	Net income	Net income per share (yen)
Previously publicized forecast (A)	320,000	15,000	16,000	12,500	51.24
Adjusted forecast (B)	321,400	19,000	20,500	33,000	135.25
Amount of increase or decrease (B-A)	1,400	4,000	4,500	20,500	
Rate of increase or decrease (%)	0.4	26.7	28.1	164.0	
(For reference) Operating results for the previous fiscal year (from April 1, 2011 to March 31, 2012)	395,502	58,384	58,164	21,820	86.73

1. Reasons for the adjustment to the forecast of operating results

It has turned out that the Company will incur a loss for Corporation Tax Act for the fiscal year ended March 2013 in accordance with the completion of liquidation of one of the consolidated subsidiaries in the U.S. Of the loss, the Company has decided to record the portions anticipated to be eliminated from the future taxable income against the loss as deferred tax assets, after having considered such factors as the outlook of its operating results and estimated taxable income and carefully examined its ability to realize the benefits of the deferred tax assets. This will result in decrease in the total amount of corporate tax and other taxes by approximately 14.5 billion yen.

Moreover, pursuant to the Defined-Benefit Corporate Pension Act in force, a consolidated subsidiary of the Company has received approval from the Minister of Health, Labour and Welfare for the return of benefit obligations related to past employee service under the substitutional portion of the welfare pension fund. Accordingly, based on No. 44-2 of the Practical Guideline on Accounting Standards for Retirement Benefits (Interim Report) by the accounting system committee of the Japanese Institute of Certified Public Accountants, the said consolidated subsidiaries of the Company will derecognize the retirement benefit obligations and the plan asset in the refundable amount for the substitutional portions, and record 6.3 billion yen as extraordinary income for the gains resulting from returning the substitutional portion.

As a result of the above, net income for the fiscal year ended March 2013 is expected to significantly surpass the previously publicized forecast and is forecast to be 33.0 billion yen. Meanwhile, net sales should primarily be in line with the previously publicized forecast. On the other hand, operating income of 19 billion yen (up 4 billion from the previous publicized forecast), and ordinary income of 20.5 billion yen (up 4.5 billion from the previous publicized forecast) are projected for the fiscal year ended March 2013 due to the saving of operating expense.

As for dividend, the Company has made no change to its forecast of year-end dividends at 20 yen per share and an annual total of 40 yen per share.

*The above figures and forecasts of operating results are based on information available to management as of the date hereof. In the future, actual results may differ from the projected figures due to various factors.

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