

(Translation)

April 27, 2009

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: Koichiro Ueda,
General Manager of Group
Communications Office
(TEL: 03-6215-9955)

Notice of Adjustment to the Forecasts of Whole-Year Operating Results
(Consolidated/Non-Consolidated) for the Year Ending March 31, 2009
of the Company's Subsidiary (SEGATOYS CO., LTD.)

Notice is hereby given that SEGATOYS CO., LTD., a subsidiary of SEGA SAMMY HOLDINGS INC. (the "Company") made an announcement on adjustment to the forecasts of its whole-year operating results for the year ending March 31, 2009 (from April 1, 2008 to March 31, 2009) publicized on February 10, 2009 as described in the attachment hereto.

The adjustment will have no significant effect on the operating results of the Company and no adjustment will be made to the forecasts of the operating results of the Company by this adjustment.

<<Attached material: Press release of SEGATOYS CO., LTD.
"Notice of Adjustment to the Forecasts of Whole-Year Operating
Results (Consolidated/Non-Consolidated) for the Year Ending March
31, 2009">>

- END -



(Translation)

April 27, 2009

Dear Sirs,

Name of Company: SEGATOYS CO., LTD.
 Name of Representative: Isao Kokubun,
 President and Representative Director
 (JASDAQ, Code No. 7842)
 Further Inquiry: Yoshiharu Yamashige,
 Corporate Officer and General
 Manager, Corporate Department
 (TEL: 03-5822-6244)

Notice of Adjustment to the Forecasts of Whole-Year Operating
 Results (Consolidated/Non-Consolidated) for the Year Ending March 31, 2009

Notice is hereby given that SEGA TOYS CO., LTD. (the "Company"), in consideration of the recent development of its business performance, has made an announcement on adjustment to the forecasts of its whole-year operating results for the year ending March 31, 2009 (from April 1, 2008 to March 31, 2009) publicized on February 10, 2009 as described below.

Description

1. Adjustment to the forecast of the consolidated operating results for the year ending March 31, 2009 (from April 1, 2008 to March 31, 2009):

(million yen except otherwise indicated)

	Net sales	Operating income	Ordinary income	Net income	Net income per share (yen)
Previously publicized forecast (A)	19,370	126	20	0	0.00
Adjusted forecast (B)	18,947	(87)	(98)	(114)	(5.30)
Amount of increase or decrease (B-A)	(-)422	(-)213	(-)118	(-)114	—
Rate of increase or decrease (%)	(-)2.2%	—	—	—	—
(For reference) Operating results for the previous year (from April 1, 2007 to March 31, 2008)	16,816	(690)	(759)	(814)	(37.88)

2. Adjustment to the forecast of the non-consolidated operating results for the year ending March 31, 2009 (from April 1, 2008 to March 31, 2009):

(million yen except otherwise indicated)

	Net sales	Operating income	Ordinary income	Net income	Net income per share (yen)
Previously publicized forecast (A)	17,680	169	166	77	3.58
Adjusted forecast (B)	17,371	81	100	28	1.30
Amount of increase or decrease (B-A)	(-)308	(-)87	(-)65	(-)49	—
Rate of increase or decrease (%)	(-)1.7%	(-)51.7%	(-)39.6%	(-)63.7%	—
(For reference) Operating results for the previous year (from April 1, 2007 to March 31, 2008)	14,116	(785)	(770)	(817)	(38.06)

3. Reason for the adjustment

- (1) Reason for the adjustment to the forecast of consolidated operating results:

With regard to the whole-year consolidated operating results for the year ending March 31, 2009, the Company has determined that it is highly possible that the forecasts thereof will inevitably be affected by a decline in personal consumption that has become more distinct due to an economic recession and a hard time the Company has had with the sales for the year-end and new-year shopping season in the domestic market.

Net sales are expected to fall below the previous forecast a little bit. With regard to profits, domestic sales, which generate higher profit margins, are expected to fall below the previous forecast publicized on February 10 by 6% and TAIYO CO., LTD, the Company's subsidiary, has faced a drop in earnings. Consequently, both operating income and ordinary income are expected to fall below the previous forecast.

- (2) Reason for the adjustment to the forecast of non-consolidated operating results:

With regard to the whole-year non-consolidated operating results for the year ending March 31, 2009, the Company has determined that it is highly possible that the forecasts thereof will inevitably be affected by a decline in personal consumption that has become more distinct due to an economic recession and a hard time the Company has had with the sales for the year-end and new-year shopping season in the domestic market.

Net sales are expected to fall below the previous forecast a little bit. With regard to profits, domestic sales, which generate higher profit margins, are expected to fall below the

previous forecast publicized on February 10 by 5% though there was foreign exchange gain by continuous appreciation of the yen. Consequently, both operating income and ordinary income are expected to fall below the previous forecast.

- * The above forecasts of operating results are made based on the information available to management as of the date hereof. Actual results may differ from the projected figures due to a variety of factors in the future.

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