

(Translation)

May 24, 2010

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 Change in Last Day of Business Year (Fiscal Period) and Adjustments to the
Forecasts of Whole-Year Operating Results and Dividends in Accordance with the
Change in Fiscal Period of the Company's Subsidiary (SEGA TOYS CO., LTD.)

Notice is hereby given that SEGA TOYS CO., LTD., a subsidiary of SEGA SAMMY HOLDINGS INC. (the "Company"), has made an announcement concerning the change of the last day of the business year (fiscal period) and adjustment to the forecasts of whole-year operating results and dividends in accordance with the change in fiscal period as described in the attachment hereto.

The adjustments to the forecasts of whole-year operating results and dividends of SEGA TOYS stem from the change in fiscal period. No adjustment will be made to SEGA TOYS' expected figures for the year from April 1, 2010 to March 31, 2011 publicized on May 10, 2010, or to the forecasts of the Company's operating results.

<<Attached material: Press release of SEGA TOYS CO., LTD.

“Notice of Change in Last Day of Business Year (Fiscal Period) and
Adjustments to the Forecasts of Whole-Year Operating Results and Dividends
in Accordance with the Change in Fiscal Period”>>

-END-

(Translation)

May 24, 2010

Dear Sirs,

Name of Company: SEGATOYS CO., LTD.
Name of Representative: Yoshiharu Suzuki,
President and CEO
(JASDAQ, Code No. 7842)
Further Inquiry: Akira Sugano,
Executive Vice President, Head of
Corporate Department
(TEL: 03-5774-3600)

Notice of Change in Last Day of Business Year (Fiscal Period) and Adjustments to the Forecasts of
Whole-Year Operating Results and Dividends in Accordance with the Change in Fiscal Period

Notice is hereby given that SEGA TOYS CO., LTD. (the "Company"), at the meeting of its Board of Directors held on May 24, 2010, resolved that it would change the last day of its business year (fiscal period) on the condition that a "partial change in the Articles of Incorporation" be approved at the 20th Ordinary General Meeting of Shareholders of the Company to be held on June 15, 2010 as described below.

Notice is also hereby given that the Company has made adjustments to the forecasts of its whole-year consolidated and non-consolidated operating results and dividends publicized on May 10, 2010 in accordance with the change in fiscal period as described below.

Description

1. Reason for changing the last day of the business year (fiscal period)

The Company's business year is defined as "one year from April 1 of every year to March 31 of the following year." However, in the toy industry to which the Company belongs, the shopping seasons for Christmas and the beginning of the year are the biggest selling seasons. Therefore, the recording of net sales is heavily concentrated in the third quarter (October through December). The fluctuation in operating results in the quarter has a huge impact on whole-year operating results. Also, as part of its medium-term management policy, the Company will review the conventional business structure of stand-alone toy sales in which hit stand-alone products are created and sold, and strive to create new business models, such as the "strategy of making products into platforms," in which products are created as platforms and diverse contents are provided, as well as the "strategy of making character content into cross media," which utilizes a mix of media. In order to further increase the certainty of business plans and efficiency of management hereafter, the Company wishes to change the fiscal period to one year from October 1 of every year to September 30 of the following year.

2. Content of change

Current: March 31 every year

Proposed change: September 30 every year

(Note) The current fiscal year, which will be the transitional period for the change in the last day of the business year (fiscal period), is expected to be a six-month fiscal period from April 1, 2010 through September 30, 2010.

3. Future Outlook

(1) Adjustment to the forecast of operating results

The forecast of whole-year operating results for the irregular six-month fiscal period ending September 2010 (from April 1, 2010 to September 30, 2010) and the forecast of consolidated and non-consolidated operating results for the first six months of the year ending September 2011 (from October 1, 2010 to March 31, 2011) are as follows.

The adjustments to the forecasts of whole-year operating results stem from the change in fiscal period. No adjustment will be made to the expected figures for the year from April 1, 2010 to March 31, 2011 publicized on May 10, 2010.

<Consolidated>

(million yen except when otherwise indicated)

	Net sales	Operating income	Ordinary income	Net income
Whole year ending September 2010 (from April 1, 2010 to September 30, 2011)	5,100	(320)	(340)	(320)
First six months of the year ending September 2011 (from October 1, 2010 to March 31, 2011)	6,900	720	690	400

<Non-consolidated>

(million yen except when otherwise indicated)

	Net sales	Operating income	Ordinary income	Net income
Whole year ending September 2010 (from April 1, 2010 to September 30, 2011)	4,900	(190)	(290)	(330)
First six months of the year ending September 2011 (from October 1, 2010 to March 31, 2011)	6,600	200	440	390

4. Adjustment to the dividend forecast

The dividend forecast for the irregular six-month fiscal period ending September 2010 (from April 1, 2010 to September 30, 2010) is as follows.

Furthermore, the first record date to arrive after the amendment to the Articles of Incorporation is September 30.

<Dividend forecast>

(yen)

Dividend per share			
(Record date)	End of first quarter	Year-end	Annual
Dividend forecast for the year ending September 2010	-	0.0	0.0

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