Notes to Consolidated Financial Statements

TOMY COMPANY, LTD. and its consolidated subsidiaries
For the fiscal year ended March 31, 2011

1. Basis of Presenting the Consolidated Financial Statements

The accompanying consolidated financial statements have been prepared in accordance with the provisions set forth in the Japanese Financial Instruments and Exchange Act and its related accounting regulations and in conformity with accounting principles generally accepted in Japan ("Japanese GAAP"), which are different in certain respects as to the application and disclosure requirements of the International Financial Reporting Standards.

In preparing these consolidated financial statements, certain reclassifications and rearrangements have been made to the consolidated financial statements issued in Japan in order to present them in a form which is more familiar to readers outside Japan. In addition, certain reclassifications have been made in the 2009 financial statements to conform to the classifications used in 2010.

The consolidated financial statements are stated in Japanese yen, the currency of the country in which TOMY COMPANY, LTD. (the "Company") is incorporated and operates.

2. Scope of Consolidation

The consolidated financial statements as of March 31, 2011 include the accounts of the Company and 24 significant subsidiaries (together, the "Group").

(1) Number of consolidated subsidiaries: 24

Names of sign.ificant consolidated subsidiaries are as follows:

T-ARTS Company, Ltd.	TOMY TEC CO., LTD.
U-ACE COMPANY, LTD.	TOYS UNION CO., LTD.
KIDDY LAND CO., LTD.	TOMY UK LTD.
TOMY FRANCE SARL.	TOMY (HONG KONG) LTD.
TOMY (THAILAND) LTD.	

(2) Number of unconsolidated subsidiaries: 5

(3) Number of affiliates which are accounted for by the equity method: nil

(4) Number of affiliates which are not accounted for by the equity method: 4

3. Significant Accounting Policies

(1) Valuation standard and valuation method applicable to important assets

a. Short-term investment securities

Held-to-maturity securities:

Held-to-maturity securities are stated at amortized cost using the straight-line method.

Available-for-sale securities:

Securities with quoted market values

Securities with quoted market values are stated at fair value on the consolidated account settlement date. (Net unrealized gains and losses on available-for-sale securities are reported directly to net assets. The costs of these securities are calculated based on the moving-average cost method.)

Securities without quoted market values

Securities without quoted market values are stated on a cost basis using the moving-average cost method.

In addition, equity investments in business investment and other associations are based on the most recent financial statements available to management with adjustments made to investment securities for gains or losses from investment in anonymous associations attributable to the Company and net unrealized gains or losses in available-for-sale securities included in gains or losses in business investment and other association and unrealized gains or losses of other securities.

b. Derivatives

Derivative financial instruments are stated at fair value.

c. Inventory

The Company and domestic consolidated subsidiaries:

Inventory is stated principally at cost, cost being determined by the gross average method. (The balance sheet amounts are determined by writing down the book value according to the decrease in profitability.) The inventory of certain subsidiaries, however, is stated at cost, cost being determined by the retail inventory method. (The balance sheet amounts are determined by writing down the book value according to the decrease in profitability.)

Foreign consolidated subsidiaries:

The inventory of foreign consolidated subsidiaries is stated at the lower of cost or market using the first-in, first-out method.

(2) Depreciation of important depreciable assets

a. Property, plant and equipment (excluding lease assets)

The Company and domestic consolidated subsidiaries:

Depreciation of property, plant and equipment (excluding lease assets) is calculated by the declining-balance method. (However, depreciation of buildings (excluding structures), acquired on or after April 1, 1998, is calculated by the straight-line method.)

Estimated useful lives of principal assets are presented as follows:

Buildings	2 to 65 years
Tools, furniture and fixtures	2 to 20 years

Foreign consolidated subsidiaries:

Depreciation of property, plant and equipment is calculated by the straight-line method based on the estimated useful lives of each asset.

b. Intangible assets (excluding lease assets)

Amortization of intangible assets (excluding lease assets) is calculated by the straight-line method.

In addition, amortization of internal-use software is calculated by the straight-line method over the useful life of the asset estimated by the Company (within five years).

c. Lease assets

Depreciation of lease assets is calculated using the straight-line method with the lease periods as their useful lives and no residual value. Finance leases that do not involve the transfer of ownership of leased property to the lessee and for which the commencement date of the lease transaction is prior to March 31, 2008 are accounted for in the same manner as ordinary rental transactions.

(3) Accounting policies for important deferred assets

Bond issuance cost

Amortization of bond issuance cost is calculated by the straight-line method based on the bond redemption period.

(4) Accounting policies for important provisions

a. Allowance for doubtful accounts

The Company and domestic consolidated subsidiaries:

The Company and its domestic consolidated subsidiaries provide for doubtful accounts relating to monetary receivables held as of the end of the consolidated fiscal year based on the historical bad-debt rate for normal receivables, and the amount deemed necessary to cover individual accounts estimated to be uncollectible.

Foreign consolidated subsidiaries:

Foreign consolidated subsidiaries provide for doubtful individual accounts based on the amount deemed necessary to cover individual accounts estimated to be uncollectible taking into consideration collectability.

b. Provision for directors' bonuses

The Company and domestic consolidated subsidiaries:

The Company and domestic consolidated subsidiaries provide for directors' bonus payments at an estimated amount to be paid for the consolidated fiscal year under review.

c. Provision for retirement benefits

The Company provides for retirement benefits for employees based on the calculated amount of retirement benefit obligations and accrued pension assets as of the end of the consolidated fiscal year under review. Actuarial gains or losses are amortized in the consolidated fiscal year following the consolidated fiscal year in which the gain or loss is recognized primarily by the straight-line method over the periods which are shorter than the average remaining years of service (five years) of the eligible employees.

d. Provision for directors retirement benefits

Domestic consolidated subsidiaries provide for accrued directors' retirement benefits at an estimated amount deemed necessary as of the end of the consolidated fiscal year according to internal regulations.

e. Provision for sales returns

Domestic consolidated subsidiaries provide for losses due to sales returns after the end of the consolidated fiscal year to an estimated amount deemed necessary based on past sales return data.

f. Allowance for recall

The Company provides for an allowance for the voluntary recall of products to an amount that is reasonably estimated and deemed as necessary as of the end of the consolidated fiscal year.

g. Allowance for investment loss

The Company provides for an allowance for investment loss relating to investments in affiliated companies to an amount deemed necessary after taking into account subject assets and other details.

(5) Standards for the translation of important assets and liabilities denominated in foreign currencies into Japanese yen

All monetary assets and liabilities denominated in foreign currencies are translated into Japanese yen at the exchange rates prevailing as of the consolidated account settlement date. The resulting transaction gains or losses are included in the determination of net income. Assets and liabilities of foreign and other subsidiaries are translated into Japanese yen based on the exchange rates prevailing as of the consolidated account settlement date. Revenue and expenses of foreign and other subsidiaries are translated into Japanese yen based on the average exchanges rates over the term. Differences arising from such translations are included in both foreign currency translation adjustment and minority interests in the net assets section of the balance sheet.

(6) Important hedge accounting methods

a. Methods of hedge accounting

In principle, deferred hedge accounting has been adopted. Interest rate swap transactions that qualify for special treatment are accounted for by the special accounting method.

b. Hedging instruments and hedged items

Hedging instruments:

- Forward exchange contracts
- Currency options
- Currency swaps
- Interest rate swaps

Hedging items:

- Monetary assets and liabilities denominated in foreign currencies
- Variable interest rate debt

c. Hedging policy

Hedging with a certain range is undertaken to mitigate foreign exchange and interest rate volatility risks.

d. Methods of assessing hedging effectiveness

Steps are taken to assess the hedging effectiveness of hedging instruments and hedged items. However, details of hedging effectiveness are omitted in those instances where there is a high correlation between hedging instruments and related hedged items with respect to important terms and conditions including principal, interest rate and term.

(7) Goodwill amortization method and period

Goodwill and negative goodwill are amortized using the straight-line method over a period of five to 10 years. For immaterial amounts, goodwill and negative goodwill are charged in full to income at the time they occur.

(8) The scope of cash and cash equivalents in the consolidated statements of cash flows

Cash and cash equivalents in the consolidated statements of cash flows include cash on hand, readily available deposits and short-term investments with original maturities not exceeding three months, which are highly liquid and virtually risk-free with respect to change of value.

(9) Important items in the preparation of other consolidated financial statements

Accounting methods for consumption and other taxes

Consumption taxes are excluded from items in the consolidated financial statements.

4. Notes to Consolidated Balance Sheet

(1) Land revaluation

In accordance with the Law Concerning Land Revaluation (Law No. 34 promulgated on March 31, 1998 and last revised on March 31, 2001) land used for business activities was revalued on March 31, 2002.

Pursuant to the partial revision of the Law Concerning Land Revaluation (Law No. 24 promulgated on March 31, 1999), the income tax effect of the difference between the book value and the revalued amount has been presented under liabilities as deferred tax liabilities for land revaluation, and the amount of deduction has been presented under net assets as revaluation reserve for land.

Revaluation method

Under Article 2, Paragraph 4 of the Ordinance Implementing the Law Concerning land Revaluation (Article 119 of the 1998 Cabinet Order promulgated on March 31, 1998), the land price for revaluation was determined based on the official notice prices assessed and published by the Chief Officer of the National Tax Administration, as provided for by Article 16 of the Law Concerning Public Notification of Land Prices. The appropriate adjustments were made to reflect these official notice prices.

Date of revaluation	March 31, 2002

The fair value of land used for business activities after revaluation as of the end of the period was below the book value of land used for business activities after revaluation by ¥699 million.

(2) Assets pledged as collateral and collateralized liabilities

Assets pledged as collateral and the relevant liabilities are presented as follows:

a. Assets pledged as collateral

Time deposits	¥ 410 million
Buildings and structures	¥ 203 million
Land	¥ 444 million
Investment securities	¥ 272 million
Total	¥1,330 million

b. Liabilities for which the above assets are pledged as collateral

Notes and accounts payable—trade	¥1,417 million
Short-term loans payable	¥1,000 million
Current portion of long-term loans payable	¥ 114 million
Accounts payable—other	¥ 0 million
Long-term loans payable	¥ 337 million
Total	¥2,869 million

(3) Assets relating to unconsolidated subsidiaries and affiliated companies

Investment securities (shares) ¥57 million

(4) Goodwill and negative goodwill are presented as offsetting items.

Goodwill	¥ 652 million
Negative goodwill	¥(467) million
After offset	¥ 185 million

(5) The Company has entered into an agreement with four banks under which it will be provided with a commitment line of credit. This initiative was undertaken to ensure the efficient procurement of working capital. The unused balance under this commitment line of credit as of the end of the fiscal year under review was as follows:

Total commitment line of credit	¥5,000 million
Amount drawn (used)	¥ — million
Difference	¥5,000 million

5. Notes to Consolidated Statement of Income

(1) Selling, general and administrative (SG&A) expenses and research and development (R&D) expenses included in manufacturing expenses for the period under review ¥2,205 million

(2) Breakdown of gain on sales of noncurrent assets is presented as follows:

Buildings and structures	¥ 2 million
Machinery, equipment and vehicles	¥21 million
Tools, furniture and fixtures	¥ 1 million
Land	¥ 2 million
Total	¥27 million

(3) Breakdown of loss on sales of noncurrent assets is presented as follows:

Machinery, equipment and vehicles	¥ 0 million
Tools, furniture and fixtures	¥ 6 million
Land	¥731 million
Total	¥737 million

(4) Breakdown of loss on retirement of noncurrent assets is presented as follows:

Buildings and structures	¥151 million
Tools, furniture and fixtures	¥ 69 million
Intangible assets	¥ 54 million
Total	¥275 million

(5) Impairment loss

The Group reported an impairment loss in connection with the following asset groups:

Millions of yen

Application	Type	Location	Impairment loss
Retail stores included in assets used in business activities	Buildings and structures; tools, furniture and fixtures; other	Yokohama, Kanagawa Prefecture; Hamamatsu, Shizuoka Prefecture; other	45
Assets for lease	Buildings and structures	Tamura-gun, Fukushima Prefecture	52
Idle assets	Buildings and structures; land	Shimotsuga-gun, Tochigi Prefecture; Fukuoka, Fukuoka Prefecture	22

Assets used for business activities are grouped according to their connection with each business and according to each individual property with respect to stores and assets for lease. For idle assets, the smallest units are the individual properties themselves.

With respect to the aforementioned stores used for business activities as well as assets for lease, the Group continues to incur operating losses. At the same time, estimated future cash flows fall below the book values of each asset. Accordingly, book values have been written down to their recoverable amounts with the amount of write-down (impairment loss) totaling ¥120 million recorded as an extraordinary loss.

Furthermore, recoverable values were measured using their net sale values. Net sale values are calculated using projected sales amounts.

(6) The period-end amount of inventories is the amount after writing down the book value in line with the decline in profitability. The amount of reversal of the loss on valuation of inventories (¥269 million) is included in the cost of sales.

6. Lease Transactions

Finance lease transactions (lessees' accounting)

Finance leases that do not involve the transfer of ownership of leased property to the lessee

Lease assets

Property, plant and equipment

Mainly molds for manufacturing use in the toy business

7. Financial Instruments

Matters relating to the status of financial instruments

Approach toward financial instruments

In addition to borrowing from banks, the Group issues bonds and bonds with subscription rights to shares to fund the essential requirements of mainly its toy business operations. At the same time, the Group invests temporary surplus funds in safe and secure financial assets. The Group utilizes derivatives to offset the risk of interest rate fluctuation with respect to its borrowings as well as the risk of foreign currency exchange rate fluctuation at the time of claim and obligation settlement. The Group does not use derivatives for speculative purposes.

8. Short-Term Investment Securities

(1) Available-for-sale securities

Millions of yen

	Type	Carrying value	Acquisition cost	Difference
Securities whose carrying value exceeds their acquisition cost	(1) Stock	751	427	323
	(2) Bonds	—	—	—
	(3) Other	—	—	—
	Subtotal	751	427	323
Securities whose carrying value does not exceed their acquisition cost	(1) Stock	1,370	1,712	(342)
	(2) Bonds	—	—	—
	(3) Other	—	—	—
	Subtotal	1,370	1,712	(342)
	Total	2,121	2,140	(19)

Note: Short-term investment securities with no market value for which it is deemed difficult to measure a fair value and accordingly carried at their acquisition cost not included in available-for-sale securities in the table above are presented as follows:

Millions of yen

	Carrying value
Unlisted stocks	775

(2) Short-term investment securities for which an impairment loss was recognized

Acquisition cost data presented in the table is the book value after recognizing an impairment loss. An impairment loss was recognized during the fiscal year under review and loss on valuation of investment securities recorded totaling ¥565 million (representing ¥47 million applicable to available-for-sale securities including stocks with fair values and ¥517 million in stocks without fair values).

With respect to impairment losses, in the event that the fair value as of the end of the period falls by 50% or more of the acquisition cost, the total amount is recorded as an impairment loss. In the event that the fair value as of the end of the period falls by between 30% and 50% of the acquisition cost, an amount deemed necessary is recognized as an impairment loss taking into consideration collectability.

9. Derivative Transactions

(1) Derivative transactions for which hedge accounting has not been adopted

Not applicable

(2) Derivative transactions for which hedge accounting has been adopted

Contract amounts or amounts equivalent to the principal identified in each contract as of the consolidated account settlement date by hedge accounting method are presented as follows:

a. Currency-related transactions

Millions of yen

Method of hedge accounting	Type of transaction	Major hedged items	Contract amount	Contract amount exceeding one year	Fair value
Appropriation treatment	Forward foreign exchange contracts: Buy: USD	Foreign currency denominated claims and obligation (accounts, receivable, accounts payable, other)	14,559	2,943	(672)
	Sterling pound		32	—	(1)
	EUR		29	—	(1)
	Thai baht		1,100	—	5
	Sell: USD		623	—	23
Deferral hedge accounting	Currency option transactions Buy: USD		33,260	—	92
Total			49,604	2,943	(553)

Note: Calculation method for fair value

Fair value is calculated based on the fair value identified by the financial institution counterparty.

b. Interest-related transactions

Millions of yen

Method of hedge accounting	Type of transaction	Major hedged items	Contract amount	Contract amount exceeding one year	Fair value
Special treatment	Interest rate swap transactions Pay fixed / receive floating	Long-term loans payable	175	175	(Note)

Note: The fair value of interest rate swaps which are accounted for using the special treatment is included in that of the corresponding hedged long-term loans payable.

10. Retirement Benefits

(1) Overview of retirement benefit plans adopted

The Company and its domestic consolidated subsidiaries maintain employees' pension fund and retirement lump sum plans as defined benefit plans.

In addition, the Company has adopted an approved retirement annuity plan.

Certain consolidated subsidiaries have adopted defined contribution pension plans.

(2) Amounts of retirement benefit obligation

Retirement benefit obligation	¥(3,004) million
Pension assets	¥ 339 million
Unfunded retirement benefit obligation	¥(2,664) million
Unrecognized actuarial gain or loss	¥ 159 million
Provision for retirement benefits	¥(2,504) million

The Company and domestic consolidated subsidiaries have adopted a comprehensively established employees' pension fund. The amount of pension assets has not been included in the aforementioned data because of the difficulty in reasonably calculating the amount corresponding to the own contributions.

In addition, the simplified method has been adopted to calculate the retirement benefit obligation at consolidated subsidiaries.

(3) Matters relating to multiple business proprietor plans

a. Matters relating to the status of overall plan reserves (as of March 31, 2010)

Millions of yen

	Tokyo Jitsugyo Kosei Nenkin Kikin	EAST JAPAN PLASTIC INDUSTRY Pension Fund	Other
Pension assets	136,596	77,362	167,029
Amount of calculated pension financing benefit obligation	191,928	112,083	196,877
Difference	(55,331)	(34,721)	(29,848)

b. The Group's premium contribution ratio as a proportion of the overall plan (as of March 31, 2010)

Tokyo Jitsugyo Kosei Nenkin Kikin	4.66%
EAST JAPAN PLASTIC INDUSTRY Pension Fund	1.82%
Other	0.27%

(4) Retirement benefit expense	¥488 million
Service cost	¥425 million
Interest cost	¥ 31 million
Expected return on plan assets	¥ (8) million
Amortization of actuarial gain or loss	¥ 39 million

Note: Employee pension fund is not included.

Retirement benefit expenses of consolidated subsidiaries that have adopted the simplified method are recorded as service cost.

(5) Assumptions used in accounting for retirement benefit obligations

Attribution of retirement benefit obligation: the straight-line method over the estimated years of service of the eligible employees

Discount rate	2.0%
Expected rate of return on plan assets	2.5%
Amortization period of actuarial gain or loss	5 years

11. Stock Options

(1) The account and the amount of stock options charged as expenses for the fiscal year ended March 31, 2011

Selling, general and administrative expenses	¥179 million

(2) The amount of stock options charged as income due to their forfeiture resulting from non-use

Extraordinary income	¥0 million

12. Tax-Effect Accounting

(1) Significant components of deferred tax assets and liabilities

Deferred tax assets:

Loss on valuation of inventories	¥ 577 million
Allowance for doubtful accounts	¥ 406 million
Income taxes payable	¥ 17 million
Accrued bonuses	¥ 663 million
Provision for retirement benefits	¥ 993 million
Provision for directors' retirement benefits	¥ 248 million
Retirement of unrealized inventory profit	¥ 24 million
Loss carryforwards	¥ 9,977 million
Depreciation and amortization	¥ 334 million
Loss on valuation of investment securities	¥ 1,849 million
Impairment loss	¥ 164 million
Other	¥ 1,222 million
Total gross deferred tax assets	¥16,479 million
Valuation allowance	¥ (6,955) million
Total deferred tax assets	¥ 9,523 million

Deferred tax liabilities:

Reserve for advanced depreciation of noncurrent assets	¥ (130) million
Valuation difference on available-for-sale securities	¥ (27) million
Other	¥ (176) million
Deferred tax liabilities for land revaluation	¥ (632) million
Total deferred tax liabilities	¥ (966) million
Net deferred tax assets	¥8,557 million

Note: Net deferred tax assets as of March 31, 2011 are reflected in the following accounts in the consolidated balance sheet:

Current assets — deferred tax assets	¥3,606 million
Noncurrent assets — deferred tax assets	¥5,586 million
Current liabilities — deferred tax liabilities	¥ (2) million
Noncurrent liabilities — deferred tax liabilities	¥ (0) million
Noncurrent liabilities — Deferred tax liabilities for land revaluation	¥ (632) million

(2) The reconciliation between the effective tax rates reflected in the consolidated financial statements and the statutory tax rate is summarized as follows:

Statutory tax rate of the Company	40.5 %
(Reconciliation)	
Permanent nondeductible expenses such as entertainment expenses	3.5 %
Nondeductible income such as dividends received	(3.3)%
Increase (decrease) in valuation allowance	(56.5)%
Inhabitants' tax lump-sum payments	0.7 %
Other	0.2 %
Effective tax rates after adoption of tax-effect accounting	(15.0)%

13. Segment Information

(1) Net sales by geographical segment

Millions of yen

	Japan	Europe	North America	Asia	Total
Net sales					
Sales to outside customers	143,863	8,704	665	6,257	159,490
Intersegment sales and transfers	1,126	6	7	23,147	24,288
Total	144,989	8,710	673	29,404	183,778
Segment income (loss)	12,522	(205)	1	1,259	13,578
Segment assets	55,622	3,286	170	8,958	68,037
Other items	3,383	39	17	109	3,549
Depreciation Increase in property, plant and equipment as well as intangible assets	2,981	265	5	103	3,355

Note: The amount of liabilities by segment is determined by the Board of Directors meeting as appropriate, but is not disclosed periodically.

(2) Net sales by market

Millions of yen

Japan	Europe	North America	Asia	Other	Total
128,110	11,455	9,790	9,060	1,083	159,490

14. Per Share Information

The fiscal year ended March 31, 2011 (April 1, 2010 to March 31, 2011)	
Net assets per share Earnings per share Earnings per diluted share	¥501.54 ¥ 94.85 ¥ 78.26

Note: Earnings per share and earnings per diluted share are calculated on the following basis.

The fiscal year ended March 31, 2011 (April 1, 2010 to March 31, 2011)	
Earnings per share	
Net income (millions of yen)	8,929
Amount not applicable to shareholders of common stock (millions of yen)	—
Net income applicable to common stock (millions of yen)	8,929
Average number of shares for the period (thousand shares)	94,139
Earnings per diluted share	
Net income adjustment amount (millions of yen)	3
(Of which is interest expense after deducting the amount equivalent to tax)	(3)
Increase in the number of common stock (thousand shares)	20,009
Overview of diluted stock is not included in calculations for earnings per diluted share due to the absence of stock with a potential dilutive effect.	The Company Six series of new share subscription rights Number of diluted stock 4,685 thousand shares

Corporate/Stock Information

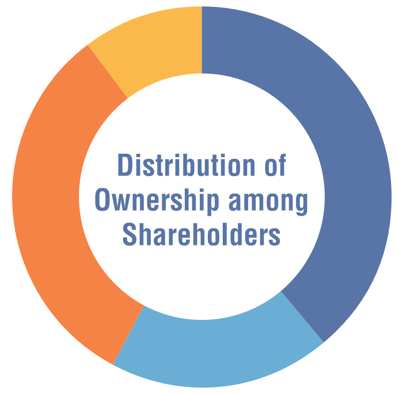
(As of March 31, 2011)

Corporate Information

Company Name	TOMY COMPANY, LTD.
Head Office	7-9-10 Tateishi, Katsushika-ku, Tokyo 124-8511, Japan
Date of Establishment	January 17, 1953
Paid-in Capital	¥3,459 million
Business Domain	Planning, manufacturing and selling of products such as toys, general merchandise, card games, and baby care products, etc.
Number of Employees	2,535 (consolidated), 667 (non-consolidated)
Banks	Sumitomo Mitsui Banking Corporation, Mizuho Bank, Ltd., Bank of Tokyo-Mitsubishi UFJ, Ltd., The Shoko Chukin Bank, Ltd., Resona Bank, Limited, The Chuo Mitsui Trust and Banking Company, Limited, Mizuho Trust & Banking Co., Ltd., Shinsei Bank, Limited, The Norinchukin Bank, The Tokyo Tomin Bank, Limited, The Ashikaga Bank, Ltd.

Stock Information

Number of Shares Authorized	384,000,000
Number of Shares Issued	96,290,850
Trading Unit of Shares	100
Number of Shareholders	72,694



Major Shareholders

Name	Number of shares held	%
Marunouchi Capital Fund I	14,443,700	15.34
Kantaro Tomiyama	4,800,108	5.10
Index Corporation	4,707,996	5.00
Tomy Insurance, Ltd.	4,619,952	4.91
The Master Trust Bank of Japan, Ltd. (Trust Account)	4,567,600	4.85
TPG Richmont I, L. P.	4,450,100	4.73
Japan Trustee Services Bank, Ltd. (Trust Account)	2,218,800	2.36
Japan Trustee Services Bank, Ltd. (Trust Account 9)	1,608,100	1.71
Akie Tomiyama	1,483,101	1.58
Trust and Custody Services Bank, Ltd. Pension Trust Account	982,400	1.04

Note: Percentage of shares held is calculated after the exclusion of 2,152,810 shares of treasury stock.

Bonds with Subscription Rights to New Shares

Bonds	Class of shares to be issued	Issue price of subscription rights	Issue price of share (Yen)	Total amount of issue price (Millions of yen)	Total amount of shares issued through exercise of subscription rights (Millions of yen)	Ratio of the grant of subscription rights (%)	Exercise period of subscription rights
Yen-denominated convertible bond due 2012	TOMY Company, Ltd. common stock	Gratis	616	7,000	—	100	From March 23, 2008 to March 23, 2012
Convertible bond due 2014	TOMY Company, Ltd. common stock	Gratis	613	4,900	—	100	From June 11, 2010 to June 10, 2014
Unsecured convertible bond due 2024	TOMY Company, Ltd. common stock	Gratis	613	400	—	100	From June 11, 2010 to June 10, 2024

Group Companies (As of August 1, 2011)

Japan

- T-ARTS Company, Ltd.
- TOMY TEC CO., LTD.
- TINKERBELL INC.
- WAKO COMPANY, LTD.
- TATSUNOKO PRODUCTION COMPANY, LTD.
- T-ENTAMEDIA Company, Ltd.
- TOMY KOSAN CO., LTD.
- TOMY MARKETING COMPANY, LTD.
- U-ACE COMPANY, LTD.
- TOYS UNION CO., LTD.
- KIDDY LAND CO., LTD.
- T2 ENGINEERING CO., LTD.
- Tomy Logistics Co., Ltd.
- TOMY BUSINESS SERVICE*

*Abbreviated name of the company

Overseas

- TOMY International, Inc.
- TOMY EUROPE*
- TOMY Australia PTY., LTD.
- TOMY (SHANGHAI) LTD.
- TOMY (HONG KONG) LTD.
- TOMY (SHENZHEN) LTD.
- TOMY (THAILAND) LTD.

*Refers to the TOMY Group's companies in Europe.

Note: Only significant subsidiaries are listed.