



June 29, 2012

Company Name: Universal Entertainment Corporation  
Name and Title of Representative: Jun Fujimoto  
Representative Director and President  
(JASDAQ Code: 6425)  
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### Announcement Regarding Settlement of Accounts of Unlisted Parent Company, Etc.

Universal Entertainment Corporation (hereinafter referred to as the "Company") hereby announces the settlement of accounts of Okada Holdings GK, an unlisted parent company of the Company, for the fiscal year ending March 31, 2012. Details are as follows.

#### 1. Overview of Unlisted Parent Company, Etc.

As of March 31, 2012

(1) Trade name	Okada Holdings GK
(2) Address	1-10-6-406 Hiroo, Shibuya-ku, Tokyo
(3) Names and titles of representatives	Okada Holdings Limited, Managing Partner/Representative Employee Takashi Usami, Operational Executor
(4) Business activities	Investment in securities, leasing of real estate, etc.
(5) Capital	10 million yen
(6) Relationship with Company	Capital Relationship: Okada Holdings GK holds 54,452,500 shares of the Company's common stock (ratio of voting rights held: 73.28%).
	Human Relationship: An employee of the Company also serves as Operational Executor at Okada Holdings GK.
	Transaction Relationship: Leasing of real estate, etc.

\*On April 13, 2012, Okada Holdings GK changed its address to 3-7-26 Ariake, Koto-ku, Tokyo.

2. Status of Shares, Etc. According to Owner, Status of Major Shareholders, Etc. and Status of Officers at Parent Company, Etc. in Question  
 (1) Status According to Owner

As of March 31, 2012

Category	Contribution Status							Total
	Government and local public bodies	Financial institutions	Financial instruments dealers	Other entities	Foreign corporations, etc.		Individuals, etc.	
					Non-individuals	Individuals		
Number of contributors	---	---	---	---	2	---	---	2
Ratio of contribution amount (%)	---	---	---	---	100.00	---	---	100.00

(2) Status of Major Shareholders, Etc.

As of March 31, 2012

Name	Address	Contribution amount (yen)	Ratio of contribution to total contribution amount (%)
Okada Holdings Limited	1401 Hutchison House, 10 Harcourt Road, Hong Kong	97,234,593,600	99.99
Total		97,234,593,600	99.99

(3) Status of Officers

Title	Name and date of establishment	Background summary		Term of service	Contribution amount (yen)
Managing Partner/ Representative Employee	Okada Holdings Limited (Takashi Usami, Operational Executor) September 13, 2010	October 8, 2010	Assumed posts of Managing Partner/ Representative Employee of Okada Holdings GK	(Note 1)	97,234,593,600
Total					97,234,593,600

Note 1: As Okada Holdings GK is a limited liability company, there is no designated term of service for the posts of Managing Partner/Representative Employee stated above.

Note 2: Under the Companies Act (Articles 598 and 599), as the posts of managing partners/representative employees at limited liability companies are expected to be assumed by corporations, the status of the applicable corporation in this instance has been indicated above.

3. Financial Statements of the Parent Company, Etc.

**Balance Sheet**  
(As of March 31, 2012)

Assets		Liabilities	
Item	Amount	Item	Amount
	(Yen)		(Yen)
<b>Current Assets</b>	<b>2,027,104,484</b>	<b>Current liabilities</b>	<b>317,156,496</b>
Cash and deposits	1,035,104,484	Short-term loans payable	303,440,000
Advances paid	992,000,000	Accrued expenses	78,066
<b>Noncurrent assets</b>	<b>101,925,706,550</b>	Unearned revenue	12,390,000
Property, plant and equipment	1,571,331,950	Deposits received	38,430
Buildings	450,931,950	Appropriation for corporate taxes, etc.	1,210,000
Land	1,120,400,000	<b>Noncurrent liabilities</b>	<b>1,409,100,000</b>
Investments and other assets	100,354,374,600	Long-term loans payable	1,267,500,000
Investment securities	100,353,546,600	Guarantee deposits	141,600,000
Lease deposits	828,000	<b>Total liabilities</b>	<b>1,726,256,496</b>
		<b>Net Assets</b>	
		<b>Member's equity</b>	<b>102,226,554,538</b>
		Capital stock	10,000,000
		Capital surplus	97,224,693,600
		Other capital surplus	97,224,693,600
		Retained earnings	4,991,860,938
		Other retained earnings	4,991,860,938
		Retained earnings brought forward	4,991,860,938
		Net loss included therein	4,962,704,386
		<b>Total net assets</b>	<b>102,226,554,538</b>
<b>Total assets</b>	<b>103,952,811,034</b>	<b>Total liabilities and net assets</b>	<b>103,952,811,034</b>

Statement of Income  
From April 1, 2011 to March 31, 2012

Item	Amount	
		(Yen)
<b>Net sales</b>		
Rent income	121,083,810	121,083,810
Gross profit		121,083,810
<b>Selling, general and administrative expenses</b>		486,270,105
Operating losses		365,186,295
<b>Non-operating income</b>		
Interest income	12,322	
Dividends income	5,445,250,000	5,445,262,322
<b>Non-operating expenses</b>		
Interest payable	11,221,837	
Amortization expenses of deferred assets	249,400	11,471,237
Ordinary income		5,068,604,790
<b>Extraordinary losses</b>		
Loss on sales of noncurrent assets	104,690,404	104,690,404
Income before income taxes		4,963,914,386
Appropriation for income taxes		1,210,000
Net income		4,962,704,386