



June 24, 2013

Company Name: Universal Entertainment Corporation  
Name and Title of Representative: Jun Fujimoto  
Representative Director and President  
(JASDAQ Code: 6425)  
Contact: Nobuyuki Horiuchi, Assistant General Manager,  
PR & IR Office  
TEL: 81-3-5530-3055 (switchboard)

### 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, 2013. Details are as follows.

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

As of March 31, 2013

(1) Trade name	Okada Holdings GK
(2) Address	3-7-26 Ariake, Koto-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: 74.20%).
	Personal Relationship: An employee of the Company also serves as Operational Executor at Okada Holdings GK.
	Transactional Relationship: Leasing of real estate, etc.

2. Status by Owner, Status of Major Shareholders, Etc. and Status of Officers for Shares, Etc. of Parent Company, Etc.

(1) Status by Owner

As of March 31, 2013

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, 2013

Name	Address	Contribution amount (yen)	Ratio of contribution to total contribution amount (%)
Okada Holdings Limited	1401 Hutchison House, 10 Harcourt Road, Hong Kong	93,934,593,600	99.99
Total		93,934,593,600	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)	93,934,593,600
Total					93,934,593,600

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, 2013)

Assets		Liabilities	
Item	Amount	Item	Amount
	(Yen)		(Yen)
<b>Current Assets</b>	<b>2,254,989,599</b>	<b>Current liabilities</b>	<b>328,892,090</b>
Cash and deposits	762,989,599	Short-term loans payable	303,440,000
Advances paid	992,000,000	Unearned revenue	12,390,000
Suspense payments	500,000,000	Deposits received	1,419,690
		Appropriation for corporate taxes, etc.	11,642,400
<b>Noncurrent assets</b>	<b>101,912,921,150</b>	<b>Noncurrent liabilities</b>	<b>1,344,100,000</b>
Property, plant and equipment	1,559,374,550	Long-term loans payable	1,202,500,000
Buildings	438,974,550	Guarantee deposits	141,600,000
Land	1,120,400,000		
Investments and other assets	100,353,546,600		
Investment securities	100,353,546,600		
		<b>Total liabilities</b>	<b>1,672,992,090</b>
		<b>Net Assets</b>	
		<b>Member's equity</b>	<b>102,494,918,659</b>
		Capital stock	10,000,000
		Capital surplus	93,924,693,600
		Other capital surplus	93,924,693,600
		Retained earnings	8,560,225,059
		Other retained earnings	8,560,225,059
		Retained earnings brought forward	8,560,225,059
		Net income included therein	3,568,364,121
		<b>Total net assets</b>	<b>102,494,918,659</b>
<b>Total assets</b>	<b>104,167,910,749</b>	<b>Total liabilities and net assets</b>	<b>104,167,910,749</b>

Statement of Income  
From April 1, 2012 to March 31, 2013

Item	Amount	
		(Yen)
<b>Net sales</b>		
Rent income	148,680,000	148,680,000
Gross profit		148,680,000
<b>Selling, general and administrative expenses</b>		267,623,702
Operating losses		118,943,702
<b>Non-operating income</b>		
Interest income	93,419	
Dividends income	3,267,150,000	
Foreign exchange profit	71,767,128	
Miscellaneous income	381,529,162	3,720,539,709
<b>Non-operating expenses</b>		
Interest payable	21,589,486	21,589,486
Ordinary Income		3,580,006,521
Income before income taxes		3,580,006,521
Appropriation for income taxes		11,642,400
Net income		3,568,364,121