

May 1, 2014

Company Name: Universal Entertainment Corporation
Representative: Jun Fujimoto
Representative Director and President
(JASDAQ code: 6425)
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Notice of Dividend Distribution of Surplus

At the board of directors meeting held today, the company resolved to distribute dividends of its surplus, with March 31, 2014 as the record date, and thus this notice is being provided.

Description

1. Description of the dividends

	Determined Amount	Most Recent Dividend Forecast (announced May 20, 2013)	(Reference) Previous Year's Performance (year ending March 2013)
Record date	March 31, 2014	Same as at left	March 31, 2013
Dividend per share	25.00 yen	Undecided	20.00 yen
Total amount of dividends	1,834 million yen	--	1,467 million yen
Effective date	June 27, 2014	--	June 28, 2013
Dividend resource	Retained earnings	--	Retained earnings

2. Reason

It was decided to pay a dividend of 25 yen per share, with March 31, 2014 as the record date, in order to return profit to the shareholders.