



February 13, 2015

Company name: Universal Entertainment Corporation  
Representative: Jun Fujimoto  
Representative Director and President  
JASDAQ code: 6425  
Contact: PR & IR Office  
Tel: +81 3 5530 3055 (switchboard)

## Announcement on Dividend Distribution of Surplus (Special Dividend)

Universal Entertainment Corporation (hereinafter referred to as the “Company”) hereby announces that at the meeting of its Board of Directors held today, the Company resolved to conduct a dividend distribution of its surplus (in the form of a special dividend) with March 5, 2015 as an extraordinary record date.

### 1. Description of Dividend Distribution

	Amount Determined	Most Recent Dividend Forecast	Reference: Actual Dividends during Previous Fiscal Year
Extraordinary Record Date	March 5, 2015	-	-
Dividends per Share	30 yen	-	-
Total Amount of Dividends	2,201 million yen (*Note)	-	-
Effective Date	May 8, 2015	-	-
Dividend Resource	Retained earnings	-	-

\*Note: The total amount of dividends indicated above is equivalent to dividends per share multiplied by 73,383,846 shares; namely, the difference between the total number of outstanding shares (80,195,000) and the number of treasury stocks as of December 31, 2014 (6,811,154).

### 2. Reason

The Company made the conservative decision not to distribute dividends for the Second Quarter with September 30 as the record date, because of the changes made to administration methods for model tests, it needed to carefully ascertain the impact those changes would have on its future development framework.

However, the situation surrounding the Company’s Pachislot and Pachinko Business in the immediate term has been progressing favorably as orders received for the Pachislot title “Million God: Kamigami No Gaisen,” the latest entry in the mega-hit Million God series have been brisk.

Having taken into consideration this brisk performance of its core business in the immediate term, the Company has decided to distribute dividends to shareholders as of March 5, 2015, which it has established as an extraordinary record date for this fiscal year only.

Reference: Dividend Forecast

	Dividends per Share (Yen)			
Record Date	End of Second Quarter (September 30, 2014)	Extraordinary (March 5, 2015)	End of Fiscal Year (March 31, 2015)	Total
Dividend Forecast		30 yen	-	-
Actual Dividends during Current Fiscal Year	0 yen			
Actual Dividends During Previous Fiscal Year	0 yen		25 yen	25 yen

\*The Company has yet to determine the year-end dividend that it will distribute to its shareholders as of March 31, 2015.