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## Announcement Regarding Posting of Non-Operating Income (Foreign Exchange Gains)

Universal Entertainment Corporation (hereinafter referred to as the “Company”) hereby announces that for its cumulative third quarter of the fiscal year ending March 31, 2015 (April 1, 2014 to December 31, 2014), the Company has posted non-operating income (foreign exchange gains). Details are as follows.

### 1. Details of Non-Operating Income (Foreign Exchange Gains)

Due to recent fluctuations in going exchange rates, the Company posted 5,573 million yen in foreign exchange gains under non-operating income for its cumulative third quarter of the fiscal year ending March 31, 2015. Said foreign exchange gains primarily occurred when the Company re-evaluated foreign currency-denominated claims and obligations in its possession using going exchange rates as of the end of the third quarter. Evaluations shall fluctuate again depending on the situation surrounding going exchange rates in the future.

Moreover, as the majority of said foreign exchange gains are set off when accounted for on a consolidated basis, the amount of foreign exchange gains posted for the consolidated cumulative third quarter of the fiscal year ending March 31, 2015 comes to 1,182 million yen.

### 2. Future Prospects

There is no change for the Company’s business results forecast for the full fiscal year ending March 31, 2015. In the case where it becomes necessary to modify the business forecast, it will be announced immediately.