

Company Name:	Universal Entertainment Corporation
Representative:	Tomohiro Okada Representative Director & President (TSE STANDARD Code: 6425)
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## Notice Concerning Position of Special Revenue and Non-Operating Expense

Universal Entertainment Corporation (hereinafter referred to as “UEC”) hereby announces the position of special revenue (compensation income) and non-operating expense (foreign exchange loss) for the first quarter of the consolidated fiscal year 2025 (January 1, 2025 to March 31, 2025). Details are as follows.

### 1. Position of the Special Revenue (Compensation Income)

As announced in “(Progress of Disclosed Matter) Notice Regarding Action Taking Against Former Representative Director of the Company” on May 31, 2024, UEC had preserved the right to claim compensation for damages whenever the judgement is finalized by taking measures preserving the assets owned by Mr. Jun Fujimoto including but not limited to his real estate, 658,000 shares of the UEC’s shares, deposits, and directors’ remuneration by attachment.

In the first quarter of the current fiscal year, as announced in “(Addition of Disclosed Matter) Notice Regarding to Finalized Judgement in Shareholders’ Representative Suit Against Former Representative Director of UEC” on February 21, 2025, the judgment had been finalized and compensation for damage of 3,512 million yen had been collected and positioned as special revenue (compensation income).

### 2. Position of the Non-Operating Expense (Foreign Exchange Loss)

Affected by the recent depreciation of U.S. dollar against Japanese yen, UEC posted a foreign exchange loss of 5,338 million yen (1 U.S. dollar = 149.53 yen) in the first quarter of the consolidated fiscal year 2025. This was mainly due to the revaluation of foreign currency denominated assets held by UEC. The non-operating expense (foreign exchange loss) is due to the impact of exchange markets as of the end of the first quarter of the fiscal year 2025, and that corresponding amount will fluctuate depending on future conditions in exchange markets.

### 3. Effect on Business Results

The above special revenue and non-operating expense have been reflected in the “Summary of Financial Data and Business Results for the First Quarter of the Fiscal Year Ending December 31, 2025 (JP GAAP, Consolidated)” disclosed today.