

Company Name:	Universal Entertainment Corporation
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Notice Concerning Position of Special Revenue (Gain on Sale of Non-Current Assets) and Decrease in Non-Operating Expense (Foreign Exchange Loss)

Universal Entertainment Corporation (hereinafter referred to as “UEC”) hereby announces the position of special revenue (gain on sale of non-current assets) and the decrease in non-operating expense (foreign exchange loss) for the third quarter of the consolidated fiscal year 2025 (July 1 to September 30, 2025). Details are as follows.

1. Position of the Special Revenue (Gain on Sale of Non-Current Assets)

The UEC group owns one business jet (Airbus S.A.S. A318-112). Following a comprehensive review of the aircraft’s operation and other related factors, UEC resolved to sell the aircraft. As a result, special revenue of 2,981 million yen (gain on sale of non-current assets) was recognized during the third quarter of the consolidated fiscal year 2025 (July 1, 2025 to September 30, 2025).

2. Decrease in Non-Operating Expense (Foreign Exchange Loss)

During the first half of the consolidated fiscal year 2025 (January 1 to June 30, 2025), UEC recognized a foreign exchange loss of 8,020 million yen. Due to subsequent fluctuations in foreign exchange rates, a foreign exchange gain of 2,422 million yen (1 U.S. dollar = 148.81 Japanese yen) was realized in the third quarter (July 1 to September 30, 2025). As a result, the cumulative foreign exchange loss for the first nine months of fiscal year 2025 (January 1 to September 30, 2025) amounted to 5,598 million yen.

The foreign exchange loss reflects the market conditions as of the end of the third quarter of fiscal year 2025, and the corresponding amount will fluctuate depending on future conditions in foreign 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 Third Quarter of the Fiscal Year Ending December 31, 2025 (JP GAAP, Consolidated)” disclosed today.