



May 12, 2017

Company name	Universal Entertainment Corporation
Representative	Jun Fujimoto Representative Director and President (JASDAQ Code : 6425)
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Change of Accounting Period (End of Fiscal Year)

The company hereby announces that, at the Meeting of the Board of Directors, it has been resolved to change the accounting period (the last day of the fiscal year) as follows, subject to the approval of "Partial Amendments to the Articles of Incorporation" at the 44th annual General Shareholders Meeting to be held in June 29th, 2017.

1. Reason for Change

With the opening of OKADA MANILA®, the importance of the performance of our overseas subsidiaries is beginning to steadily increase, and it is expected that this importance will continue to increase in the future. In this light, the change is based on a management decision to unify our accounting periods in order to reflect the performance of our domestic and overseas subsidiaries in a timely manner in our consolidated financial reports and to deliver improved management transparency through the timely and accurate collection and disclosure of management data as well as more useful budgeting and financial data for investors and stakeholders.

2. Details of Accounting Period Change

Current: Each March 31

After Change: Each December 31

Note: The 45th fiscal year, which will be the current term during the change, is planned as a period of nine months, from April 1, 2017 through December 31, 2017.

3. Future Outlook

For the business forecast for the 45th fiscal year, please refer to the Consolidated Financial Results published today.

4. Changes to the Articles of Incorporation

The proposed amendment to the Articles of Incorporation implementing the change in accounting period (end of the fiscal year) will be submitted as a proposal at the 44th annual General Shareholders Meeting to be held in June 29th 2017. The proposal shall be disclosed promptly after the "Partial Change to the Articles of Incorporation" resolution has been approved at the Meeting of the Board of Directors, to be held in late May 2017.