STANDARD

March 19, 2026

Company Name: Universal Entertainment Corporation
Representative: Tomohiro Okada
Representative Director & President
(TSE STANDARD Code: 6425)
Contact: Daisuke Shibata
Corporate Planning Office
(https://uct.universal-777.com/m/contact-en)

(Correction) Notice Regarding Partial Correction of "Notice Concerning Decrease in Non-Operating Expenses (Foreign Exchange Losses) and Position of Extraordinary Losses (Impairment Losses)"

Universal Entertainment Corporation hereby announces correction to the information of "Notice Concerning Decrease in Non-Operating Expenses (Foreign Exchange Losses) and Position of Extraordinary Losses (Impairment Losses) released on Feburary 12, 2026. The correction is indicated with underline, and details are as follows.

1. Reason for the Correction

Following a detailed review of the underlying fair value of our associates, we determined that an accounting adjustment was necessary and have therefore revised the amount of loss on valuation of shares of subsidiaries and associates recorded on a non-consolidated basis. As this correction relates to a loss on valuation of a consolidated subsidiary, it has no impact on our consolidated financial statements.

2. Details of the Correction

【Before Correction】

2. Position of the Extraordinary Losses (Impairment Losses)

Furthermore, in the non-consolidated financial statements, extraordinary losses were recorded, primarily consisting of a loss on valuation of shares of subsidiaries and associates of <u>144,195</u> million yen due to the recognition of impairment losses in the Integrated Resort (IR) business, a provision for allowance for doubtful accounts of subsidiaries and associates of 21,147 million yen, and an impairment loss of 4,338 million yen.

【After Correction】

2. Position of the Extraordinary Losses (Impairment Losses)

Furthermore, in the non-consolidated financial statements, extraordinary losses were recorded, primarily consisting of a loss on valuation of shares of subsidiaries and associates of <u>148,970</u> million yen due to the recognition of impairment losses in the Integrated Resort (IR) business, a provision for allowance for doubtful accounts of subsidiaries and associates of 21,147 million yen, and an impairment loss of 4,338 million yen.

3. Others

Certain portions of the content in the "Financial Data and Business Results for the Fiscal Year Ended December 31, 2025 (JP GAAP, Consolidated)" announced on February 12, 2026. For details, please refer to the '(Correction / Correction of Numerical Data) Notice Regarding Partial Correction of "Financial Data and Business Results for the Fiscal Year Ended December 31, 2025 (JP GAAP, Consolidated)"' announced today.