

May 9, 2025

To Whom It May Concern,

Company Name: Gala Inc.  
Representative: Hyunsu Kim, Group CEO  
(Code: 4777, Standard Market)  
Contact: Yuki Okamoto, Director and CFO  
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**Notice Regarding Recognition of Non-operating Income (Foreign Exchange Gains) and Non-operating Expenses (Valuation Loss on Cryptocurrencies)**

We hereby announce that Gala Inc. has recorded non-operating income (foreign exchange gains) and non-operating expenses (valuation loss on cryptocurrencies) in the consolidated financial results for the *three-month period ended March 31, 2025*, as outlined below.

**1. Recognition of Non-operating Income**

**Foreign Exchange Gains**

Due to recent fluctuations in exchange rates, foreign exchange gains of ¥21,884 thousand have been recorded.

**2. Recognition of Non-operating Expenses**

**Valuation Loss on Cryptocurrencies**

A valuation loss of ¥20,855 thousand on cryptocurrencies has been recorded. This loss was recognized as a result of revaluing the cryptocurrencies held by our consolidated subsidiary Gala Lab Corp. based on their market value at the end of the current first quarter.

**3. Impact on Full-year Consolidated Financial Results**

For further information on the impact of this matter on our full-year consolidated financial results, please refer to the “Consolidated Financial Results for the three-month period ended March 31, 2025 (Japanese GAAP)” released today.

End.