Oct 02,2025

To Whom It May Concern,

Company Name: Gala Inc.
Representative: Hyunsu Kim, Group CEO
(Code: 4777, Standard Market)
Contact: Ichiro Ogasawara, Executive Officer and CFO
(TEL: 03-6822-6669)

[Correction]

Notice Regarding Partial Correction to "Announcement of Financial Information of Unlisted Parent Company, etc."

The Company hereby announces that certain items contained in the "Announcement of Financial Information of Unlisted Parent Company, etc." disclosed on April 27, 2023 and May 1, 2024, require correction.

We sincerely apologize for the errors and provide the details of the corrections below.

１. Reason for the Correction

Upon a careful review of the appropriateness of accounting treatment related to revenue recognition for the sale of licenses by consolidated subsidiaries of the unlisted parent company, it was determined that it is appropriate to change the accounting method from the gross basis to the net basis.

２. Details of the Correction

The sections subject to correction, along with the "before correction" and "after correction" contents, are presented in a comparative (tabular) format.

（１） Corrections on a Consolidated Basis

①Fiscal years ended December 31, 2022 (Originally disclosed on April 27, 2023)

Consolidated Statement of Financial Position

For the fiscal years ended December 31, 2022

Account item	Before Correction	After Correction
Inventories	26,858,500,785	25,949,971,304
Other current assets	152,718,694,176	153,627,223,657

Consolidated Statement of Income

For the fiscal years from January 1, 2022 to December 31, 2022

Account item	Before Correction	After Correction
Net sales	1, 265, 993, 986, 184	1, 142, 575, 485, 245
Cost of sales	1, 140, 282, 508, 806	1, 016, 864, 007, 867

②Fiscal years ended December 31, 2023 (Originally disclosed on May 1, 2024)

Consolidated Statement of Financial Position

As of December 31, 2022 (Previous fiscal year)

Account item	Before Correction	After Correction
Inventories	26, 858, 500, 785	25, 949, 971, 304
Other current assets	152, 718, 694, 176	153, 627, 223, 657

As of December 31, 2023 (Current fiscal year)

Account item	Before Correction	After Correction
Inventories	11, 705, 753, 460	6, 828, 670, 984
Other current assets	144, 513, 898, 270	149, 390, 980, 746

Consolidated Statement of Income

For the previous fiscal year (from January 1, 2022 to December 31, 2022**)**

Account item	Before Correction	After Correction
Net sales	1, 265, 993, 986, 184	1, 142, 575, 485, 245
Cost of sales	1, 140, 282, 508, 806	1, 016, 864, 007, 867

For the current fiscal year (from January 1, 2023 to December 31, 2023**)**

Account item	Before Correction	After Correction
Net sales	1, 426, 466, 987, 459	1, 321, 661, 584, 731
Cost of sales	1, 330, 509, 271, 741	1, 225, 538, 838, 431
Gross profit	95, 957, 715, 718	96, 122, 746, 300
Selling, general and administrative expenses	164, 935, 223, 080	165, 100, 253, 662

（2） Corrections on a Non-Consolidated Basis

Statement of Income

For the fiscal years from January 1, 2023 to December 31, 2023

Account item	Before Correction (Current Fiscal Year: 2023)	After Correction (Current Fiscal Year: 2023)
Net sales	839, 351, 294, 865	833, 664, 070, 481
Cost of sales	781, 660, 422, 583	775, 973, 198, 199

End