

News Release



KOA CORPORATION
November 4, 2025

Kosei Mukaiyama
Representative Director, President & CEO

(Correction / Numerical Data Correction) Partial Correction to “Summary of Consolidated Financial Results for the Six Months Ended September 30, 2025 (Based on Japanese GAAP)”

KOA CORPORATION (the Company) announces that certain items in the “Summary of Consolidated Financial Results for the Six Months Ended September 30, 2025 (Based on Japanese GAAP)” disclosed on October 23, 2025, need to be corrected.

In addition, some figures have been revised, and the corrected data are provided below.

1. Reason for the correction

The Company has found that there was an error in the semi-annual consolidated statements of income in the “Summary of Consolidated Financial Results for the Six Months Ended September 30, 2025 (Based on Japanese GAAP)” disclosed on October 23, 2025.

Accordingly, the Company is correcting the related items as described below.

2. Details

The items to be corrected are underlined.

[Before correction]

- (2) Semi-annual consolidated statements of income and semi-annual consolidated statements of comprehensive income
(Semi-annual consolidated statements of income)

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
(Omitted)		
Selling, general and administrative expenses		
Sales commissions	495	515
Packing and transportation costs	293	324
Salaries and allowances	3,354	<u>2,327</u>
Provision for bonuses	638	<u>1,464</u>
Other	3,824	4,257
Total selling, general and administrative expenses	8,607	8,890
(Omitted)		

[After correction]

(2) Semi-annual consolidated statements of income and semi-annual consolidated statements of comprehensive income
(Semi-annual consolidated statements of income)

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
(Omitted)		
Selling, general and administrative expenses		
Sales commissions	495	515
Packing and transportation costs	293	324
Salaries and allowances	3,354	<u>3,171</u>
Provision for bonuses	638	<u>620</u>
Other	3,824	4,257
Total selling, general and administrative expenses	8,607	8,890
(Omitted)		

Note:

This document is a translation of the original Japanese document. In the case of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

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