

April 7, 2025

Company name: SALA Corporation
Name of representative: Goro Kamino, President and Representative Director, Group Representative and CEO
(Securities code: 2734; Tokyo Stock Exchange Prime Market, Nagoya Stock Exchange Premier Market)
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**Notice Concerning Revisions to Consolidated Earnings Forecasts
for the Six Months Ending May 31, 2025 and the Fiscal Year Ending November 30, 2025**

SALA Corporation (hereinafter, the “Company” or “we/our”) hereby announces that at a meeting of its Board of Directors held on April 7, 2025, it decided to revise the consolidated earnings forecasts for the six months ending May 31, 2025 and the fiscal year ending November 30, 2025, which were announced on January 14, 2025, based on the results of a careful examination on the impact of the earnings forecasts of YASUE Corp., which was made a consolidated subsidiary on December 26, 2024, and four subsidiaries of the said company, on the consolidated financial results. The details are as follows.

1. Revisions to consolidated earnings forecasts for the six months ending May 31, 2025 (from December 1, 2024 to May 31, 2025)

	Net sales (Millions of yen)	Operating profit (Millions of yen)	Ordinary profit (Millions of yen)	Profit attributable to owners of parent (Millions of yen)	Basic earnings per share (Yen)
Previously announced forecasts (A)	129,000	5,400	5,900	4,000	62.33
Revised forecasts (B)	133,000	5,500	6,000	4,000	62.33
Change (B-A)	4,000	100	100	0	—
Change (%)	3.1	1.9	1.7	0	—
(Reference) Actual results for the same period of the previous fiscal year (Six months ended May 31, 2024)	118,897	4,889	6,127	4,304	67.25

2. Revisions to consolidated earnings forecasts for the fiscal year ending November 30, 2025 (from December 1, 2024 to November 30, 2025)

	Net sales (Millions of yen)	Operating profit (Millions of yen)	Ordinary profit (Millions of yen)	Profit attributable to owners of parent (Millions of yen)	Basic earnings per share (Yen)
Previously announced forecasts (A)	254,000	7,000	7,500	5,000	77.91
Revised forecasts (B)	263,000	7,200	7,700	5,100	79.47
Change (B-A)	9,000	200	200	100	—
Change (%)	3.5	2.9	2.7	2.0	—
(Reference) Actual results for the previous fiscal year (Fiscal year ended November 30, 2024)	240,498	6,308	8,193	5,249	81.90

(Reasons for revisions to consolidated earnings forecasts for the six months ending May 31, 2025 and the fiscal year ending November 30, 2025)

The consolidated earnings forecasts for the six months ending May 31, 2025 and the fiscal year ending November 30, 2025, announced on January 14, 2025, did not take into account the impact of YASUE CORP. and its four subsidiaries, but now that the earnings outlook has become clear, the consolidated earnings forecasts have been revised as shown above.

Taking advantage of the said company becoming a consolidated subsidiary, the Company will generate synergy mainly by working to expand revenue opportunities in the reform business, etc. while mutually utilizing customer bases and revising the organizational structure, and has set its sights on making a quantum leap in growth in the housing and daily living related business field.