

August 14, 2025

Consolidated Financial Results for the Fiscal Year Ended June 30, 2025 [IFRS]

Company name: Scala, Inc. Listing: Tokyo Stock Exchange
 Stock code: 4845 URL: <https://scalagr.jp/en/>
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Scheduled date of Annual General Meeting of Shareholders: September 25, 2025
 Scheduled date of filing of Annual Securities Report: September 25, 2025
 Scheduled date of payment of dividend: September 26, 2025
 Preparation of supplementary materials for financial results: Yes
 Holding of financial results meeting: Yes (for institutional investors and analysts)
 (All amounts are rounded down to the nearest million yen.)

1. Management Performance under IFRS and Non-GAAP Measures

Consolidated Results of Operations (July 1, 2024–June 30, 2025) (Percentages represent year-on-year changes.)

	Revenue		Operating income		Net income before tax		Net income		Net income attributable to owners of parent	
(IFRS)	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Fiscal year ended Jun. 30, 2025	8,179	(0.2)	751	–	724	–	984	–	982	–
Fiscal year ended Jun. 30, 2024	8,193	–	(1,448)	–	(1,466)	–	(2,877)	–	(2,887)	–
(Non-GAAP)	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Fiscal year ended Jun. 30, 2025	8,179	(0.2)	561	–	534	–	382	–	370	–
Fiscal year ended Jun. 30, 2024	8,193	–	(25)	–	(43)	–	(188)	–	(211)	–

	IFRS		Non-GAAP	
	Basic earnings per share	Diluted earnings per share	Basic earnings per share	Diluted earnings per share
	Yen	Yen	Yen	Yen
Fiscal year ended Jun. 30, 2025	56.58	56.58	21.36	21.36
Fiscal year ended Jun. 30, 2024	(166.53)	(166.53)	(12.22)	(12.22)

Reference: Share of profit (loss) of investments accounted for using equity method (million yen)

Fiscal year ended Jun. 30, 2025: – Fiscal year ended Jun. 30, 2024: (14)

- Notes: 1. Revenue, operating income, and net income before tax for the fiscal year ended June 30, 2024 were reclassified by deducting the amounts of those from discontinued operations from the amounts of those from continuing operations. Because of this, these year-on-year changes are not presented.
2. Under non-GAAP measures, business restructuring expenses, impairment losses on goodwill and other items, and reversal of deferred tax assets of 1,521 million yen were deducted from operating income and the line items below for the fiscal year ended June 30, 2024.
 In addition, revenue from liquidation of business of 189 million yen and deferred tax assets for tax loss carried forward of 350 million yen were deducted from operating income and the line items below for the fiscal year ended June 30, 2025.
3. Under non-GAAP measures, net income from discontinued operations was deducted from net income and the line items below.

2. Consolidated Financial Position under IFRS

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets	Equity per share attributable to owners of parent
	Million yen	Million yen	Million yen	%	Yen
As of Jun. 30, 2025	10,222	4,835	4,803	47.0	276.70
As of Jun. 30, 2024	12,699	4,569	4,338	34.2	250.01

3. Consolidated Cash Flows under IFRS

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Million yen	Million yen	Million yen	Million yen
Fiscal year ended Jun. 30, 2025	589	778	(3,598)	4,586
Fiscal year ended Jun. 30, 2024	251	161	(1,348)	6,817

4. Dividends

	Dividend per share					Total dividends	Dividend payout ratio (consolidated)
	1Q-end	2Q-end	3Q-end	Year-end	Total		
	Yen	Yen	Yen	Yen	Yen	Million yen	%
Fiscal year ended Jun. 30, 2024	—	18.75	—	18.75	37.50	650	—
Fiscal year ended Jun. 30, 2025	—	8.00	—	8.50	16.50	286	29.2
Fiscal year ending Jun. 30, 2026 (forecasts)	—	8.50	—	8.50	17.00	295	—

5. Consolidated Earnings Forecast for the Fiscal Year Ending June 30, 2026 under IFRS (July 1, 2025–June 30, 2026)

(Percentages represent year-on-year changes.)

	Revenue		Operating income		Net income before tax		Net income		Net income attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	8,800	7.6	630	(16.2)	590	(18.6)	410	(58.3)	410	(58.2)	23.62

* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly added: —

Excluded: 2 (SCSV-1 Investment Limited Partnership, Nihon Pet Small-amount Short-term Insurance Company)

(2) Changes in accounting policies and accounting estimates

1) Changes in accounting policies required by IFRS: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

(3) Number of shares issued (common shares)

1) Number of shares issued as of the end of the period (including treasury shares)

As of Jun. 30, 2025: 17,761,859 shares As of Jun. 30, 2024: 17,753,459 shares

2) Number of treasury shares as of the end of the period

As of Jun. 30, 2025: 400,014 shares As of Jun. 30, 2024: 400,008 shares

3) Average number of shares outstanding during the period

Fiscal year ended Jun. 30, 2025: 17,358,527 shares Fiscal year ended Jun. 30, 2024: 17,341,863 shares

Reference: Summary of Non-consolidated Financial Results

Non-consolidated Financial Results for the Fiscal Year Ended June 30, 2025 (July 1, 2024–June 30, 2025)

(1) Non-consolidated Results of Operations

(Percentages represent year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Fiscal year ended Jun. 30, 2025	1,256	(22.6)	212	275.5	203	145.6	441	—
Fiscal year ended Jun. 30, 2024	1,622	49.6	56	—	83	—	(2,180)	—

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
Fiscal year ended Jun. 30, 2025	25.44		25.44	
Fiscal year ended Jun. 30, 2024	(125.75)		—	

Note: Diluted earnings per share for the fiscal year ended June 30, 2024 is not presented despite the existence of potential shares because net loss per share was reported.

(2) Non-consolidated Financial Position

	Total assets		Net assets		Equity ratio	Net assets per share
	Million yen		Million yen		%	Yen
As of Jun. 30, 2025	6,273		2,935		46.8	169.03
As of Jun. 30, 2024	9,043		2,926		32.3	168.56

Reference: Equity (Shareholders' equity + Valuation and translation adjustments) (million yen)

As of Jun. 30, 2025: 2,934

As of Jun. 30, 2024: 2,925

Reason for difference from previous year's non-consolidated financial results

In the fiscal year ended June 30, 2025, there was a decrease in revenue due to a decrease in collection of corporate expenses associated with sales and liquidation of subsidiaries and associates.

Regarding net income, there was a decrease in extraordinary losses from the previous fiscal year, in addition to a decrease in selling, general and administrative expenses due to business restructuring beginning to take effect. These factors explain the difference between the financial results for the fiscal year ended June 30, 2024 and those for the fiscal year ended June 30, 2025.

- The current consolidated financial results are not subject to the audit by certified public accountants or auditing firms.
- Explanation of appropriate use of earnings forecasts, and other special items

Cautionary statement with respect to forecasts

Forecasts of future performance in these materials are based on assumptions judged to be valid and information available to Scala's management at the time these materials were prepared, but are not promises by Scala regarding future performance. Actual results may differ significantly from these forecasts for a number of reasons.

How to view supplementary materials for financial results

Supplementary materials for the financial results will be disclosed today (August 14, 2025) and available on the Scala's website.