



June 30, 2025

To whom it may concern:

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Notice Concerning Revision of Full-Year Consolidated Financial Results Forecast and Dividend Forecast

Scala, Inc. (the “Company”) hereby announces a revision to its full-year consolidated financial results forecast and dividend forecast for the fiscal year ending June 30, 2025 (from July 1, 2024, to June 30, 2025), previously announced on August 14, 2024, as detailed below.

1. Revision of Financial Forecasts

(1) Revision of Consolidated Financial Forecasts for the Fiscal Year Ending June 30, 2025 (July 1, 2024 - June 30, 2025)

	Revenue	Operating profit	Profit before tax	Profit	Profit attributable to owners of parent	Basic earnings per share
Previous Forecast (A)	Million yen 10,100	Million yen 550	Million yen 540	Million yen 380	Million yen 340	Yen 19.61
Revised Forecast (B)	8,300	760	730	540	540	31.11
Change (B-A)	-1,800	210	190	160	200	
Percentage Change (%)	-17.80%	38.20%	35.20%	42.10%	58.80%	
(Reference) Results of the previous fiscal year (ended Jun. 30, 2024)	10,714	-2,155	-2,166	-2,877	-2,887	-166.53

(2) Reason for Revision

Since the previous fiscal year, the Company group has been implementing business structure reforms, including reducing fixed costs and scaling down unprofitable businesses, to strengthen the stable profit base of its core DX, EC, and Human Resources businesses.

As a result of these various proactive measures, operating profit returned to profitability in the second quarter, and the Company now expects an early and stable recovery in performance. Furthermore, as part of its ongoing business structure reforms, the Company has completed the transfer of shares of its consolidated subsidiary, Nihon Pet Small-amount Short-term insurance Company, as described in the release "(Progress of Disclosed Matter) Notice Concerning Completion of Share Transfer Resulting and Recording of Extraordinary Loss on Financial Results" disclosed today.

Consequently, this subsidiary will be classified as a discontinued operation, which causes a change in the forecast figures compared to the previous forecast. Accordingly, the Company has revised its full-year consolidated financial results forecast.

2. Revision of Dividend Forecast

(1) Revised Dividend Forecast

	Dividend per share (Yen)		
	2Q-end	Year-end	Total
Forecasts announced previously	-	8.00	16.00
Revised Forecast	-	8.50	16.50
Actual results for the current period (ended Jun. 30, 2025)	8.00		
Results of the previous fiscal year (ended Jun. 30, 2024)	18.75	18.75	37.50

(2) Reason for Revision

The Company positions the return of profits to shareholders as a key management policy and maintains a basic policy of providing stable dividends. Regarding the distribution of profits, the Company's policy is based on a payout ratio guideline of 50% of profit before tax, after considering the appropriate level of internal reserves for sustainable growth and excluding special factors such as gains from the sale of shares of subsidiaries.

Based on this policy and in light of the upward revision of the earnings forecast, the Company plans to revise its year-end dividend forecast to JPY 8.50 per share, an increase of JPY 0.50 per share from the previous forecast.

- Note: 1. The forecasts and other forward-looking statements contained in this document are based on information currently available to the Company and certain assumptions that are deemed to be reasonable. Actual results may differ materially from these forecasts due to various factors.
2. This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.