



Aug 14, 2025

To whom it may concern:

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Notice of Differences between Full-Year Consolidated Financial Forecast and Results for the Fiscal Year Ended June 2025

Scala, Inc. (the “Company”) hereby announces the following discrepancies between its consolidated results for the fiscal year ended June 30, 2025 (July 1, 2024, to June 30, 2025) and the financial forecast announced on June 30, 2025.

1. Differences between Consolidated Forecast and Actual Results for the Fiscal Year Ended June 30, 2025

(July 1, 2024 - June 30, 2025)

	Revenue	Operating income	Net income before tax	Net income	Net income attributable to owners of parent	Basic earnings per share
Previous Forecast (A)	Million yen 8,300	Million yen 760	Million yen 730	Million yen 540	Million yen 540	Yen 31.11
Actual Results (B)	8,179	751	724	984	982	56.58
Change (B-A)	-120	-8	-5	444	442	
Percentage Change (%)	-1.4	-1.1	-0.7	82.3	81.9	
(Reference) Results of the previous fiscal year (ended Jun. 30, 2024)	8,193	-1,448	-1,466	-2,877	-2,887	-166.53

(Note)

For prior year results (FY ended June 2024), revenue, operating income, and net income before tax have been reclassified to present figures from continuing operations, excluding discontinued operations.

(2) Reason for the Differences

The Company has been strengthening its earnings base through business structure reforms, leading to an outlook of stable performance.

Based on this improved outlook, the Company recorded deferred tax assets for the portion deemed recoverable, including for deferred tax expense 350 million yen. This is the primary reason for the differences, particularly in net income for the period and net income attributable to owners of parent.

Note: 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.