

June 24, 2025

To whom it may concern:

Company name: Scala, Inc.

Representative: Hideaki Nitta, Director, Representative Executive Officer & President

Security code: 4845

Listing: Tokyo Stock Exchange Prime Market

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Notice Regarding Receipt of Dividends from Consolidated Subsidiaries

Scala, Inc. (the "Company") hereby announces that it expects to receive dividends from two of its consolidated subsidiaries. This initiative is aimed at optimizing group-wide capital efficiency and enhancing financial management.

As this matter falls under the requirements for the submission of an Extraordinary Report pursuant to Article 24-5, Paragraph 4 of the Financial Instruments and Exchange Act and Article 19, Paragraph 2, Item 12 of the Cabinet Office Ordinance on Disclosure of Corporate Affairs, etc., the details are described below.

1. Overview of Dividends

(1) Total amount of dividends: 250 million yen

(2) Scheduled date of receipt: June 27, 2025

(3) Dividend-paying entities: Two consolidated subsidiaries

2. Impact on Financial Results

The dividends received will be recorded as net sales on the Company's non-consolidated statement of income for the fiscal year ending June 30, 2025.

Since the dividends are from a consolidated subsidiary, there will be no impact on the consolidated financial results for the same period.

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.