



June 30, 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  
Contact: Daisuke Jodai, General Manager of Accounting Department  
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## **(Progress of Disclosed Matter) Notice Concerning Completion of Share Transfer Resulting and Recording of Extraordinary Loss on Financial Results**

Scala, Inc. (the "Company") hereby announces that the transfer of shares of its consolidated subsidiary, Nihon Pet Small-amount Short-term insurance Company (hereinafter "Nihon Pet SSI"), was completed today, as detailed below.

This matter was previously announced in the releases (originally disclosed in Japanese) titled "Notice Concerning Change (Share Transfer) of a Consolidated Subsidiary (Specified Subsidiary)" dated February 28, 2025, and "(Update) Notice Concerning Postponement of the Execution Date of a Share Transfer of a Specified Subsidiary" dated March 27, 2025.

Furthermore, regarding the capital increase, which was previously undecided, the transfer was executed after the capital was increased to JPY 931 million, bringing the Company's holding to 109,444 shares (representing a 100% ownership of voting rights) prior to the transfer.

### **1. Outline of the Transferee**

(1) Company Name	Beisia Group Research Institute Co., Ltd.
(2) Location	1-2-1 Waseda-no-mori, Honjo-shi, Saitama, Japan
(3) Name and Title of Representative	Hiromasa Tsuchiya, President and Representative Director
(4) Business Activities	Strategic support for group companies, new business development
(5) Capital Stock	JPY 10 million
(6) Date of Establishment	January 2021

### **2. Future Outlook**

As a result of this share transfer, Nihon Pet SSI will be excluded from the Company's scope of consolidation.

Consequently, the Company expects to record an extraordinary loss of JPY 109 million on its non-consolidated financial results for the fiscal year ending June 30, 2025.

While the impact of this matter on the Company's consolidated financial results has been under careful examination, the Company has calculated its consolidated earnings forecast based on currently available information and projections. For details, please refer to the "Notice Concerning Revision of the Full-Year Consolidated Financial Results Forecast and Dividend Forecast" disclosed today.

Note: 1. The timely disclosures dated February 28, 2025, and March 27, 2025, referenced above, are available in Japanese only at the following URLs.

- February 28, 2025:

Title (Japanese): 連結子会社（特定子会社）の異動（株式譲渡）に関するお知らせ

URL: [https://scalagrp.jp/pdf/ir/news/20250228\\_IRNews.pdf](https://scalagrp.jp/pdf/ir/news/20250228_IRNews.pdf)

- March 27, 2025:

Title (Japanese): （開示事項の変更）特定子会社の株式譲渡の実行日延期に関するお知らせ

URL: [https://scalagrp.jp/pdf/ir/news/20250327\\_IRNews.pdf](https://scalagrp.jp/pdf/ir/news/20250327_IRNews.pdf)

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.