

November 14, 2025

Consolidated Financial Results for the First Quarter of the Fiscal Year Ending June 30, 2026 (Three Months Ended September 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 payment of dividend: –

Preparation of supplementary materials for financial results: Yes

Holding of financial results meeting: None

(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, 2025–September 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	%
Three months ended Sep. 30, 2025	1,863	0.8	(72)	–	(85)	–	(83)	–	(84)	–
Three months ended Sep. 30, 2024	1,848	–	30	–	19	–	(48)	–	(43)	–
(Non-GAAP)	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended Sep. 30, 2025	1,863	0.8	(67)	–	(79)	–	(78)	–	(78)	–
Three months ended Sep. 30, 2024	1,848	–	30	–	19	–	11	–	19	–

	IFRS		Non-GAAP	
	Basic earnings per share	Diluted earnings per share	Basic earnings per share	Diluted earnings per share
	Yen	Yen	Yen	Yen
Three months ended Sep. 30, 2025	(4.88)	(4.88)	(4.55)	(4.55)
Three months ended Sep. 30, 2024	(2.48)	(2.48)	1.14	1.14

Notes: 1. Revenue, operating income, and net income before tax for the three months ended September 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. M&A expenses of 5 million yen were deducted from operating income and the line items below for the three months ended September 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 Sep. 30, 2025	10,051	4,615	4,582	45.6	263.93
As of Jun. 30, 2025	10,222	4,835	4,803	47.0	276.70

3. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Jun. 30, 2025	–	8.00	–	8.50	16.50
Fiscal year ending Jun. 30, 2026	–				
Fiscal year ending Jun. 30, 2026 (forecasts)		8.50	–	8.50	17.00

Note: Revisions to the most recently announced dividend forecast: None

4. 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

Note: Revisions to the most recently announced earnings forecast: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly added: –

Excluded: –

(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 Sep. 30, 2025:	17,762,659 shares	As of Jun. 30, 2025:	17,761,859 shares
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2) Number of treasury shares as of the end of the period

As of Sep. 30, 2025:	400,014 shares	As of Jun. 30, 2025:	400,014 shares
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3) Average number of shares outstanding during the period

Three months ended Sep. 30, 2025:	17,361,897 shares	Three months ended Sep. 30, 2024:	17,353,822 shares
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- Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit firm: None

- 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 (November 14, 2025) and available on the Scala's website.