



Aug 14, 2025

To whom it may concern:

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Listing: Tokyo Stock Exchange Prime Market
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Notice Regarding Formulation of Mid-Term Management Plan 2026-2028

Scala, Inc. (the "Company") hereby announces that at a meeting held on August 14, 2025, its Board of Directors resolved to approve the "Mid-Term Management Plan 2026-2028." The details are as follows.

1. Background and Purpose of the Mid-Term Management Plan 2026-2028

On August 14, 2024, the Company withdrew its "Mid-Term Management Plan 2024-2026," based on the business structure reforms announced in the "Notice of Revision to the Full-Year Consolidated Financial Forecast" on February 14, 2024, and has since been advancing these reforms. As a result, the Company has achieved profit growth that exceeded its initial targets.

With the new "Mid-Term Management Plan 2026-2028," the Company aims to achieve further profit growth by strengthening the growth potential of its core businesses through enhanced business portfolio management, while focusing on profitability and efficiency.

2. Financial Targets of the Mid-Term Management Plan

	FY2025 (Actual)	FY2026 (Forecast)	FY2027 (Forecast)	FY2028 (Forecast)
Revenue	Million yen 8,179	Million yen 8,800	Million yen 10,100	Million yen 11,800
Operating income (IFRS)	751	630	850	1,100
Operating income (Non-GAAP)	561	630	850	1,100

3. Further Information

For details of the "Mid-Term Management Plan 2026-2028," please refer to the (Summary) in the original Japanese disclosure.

Title (Japanese): 「中期経営計画 2026-2028」の策定に関するお知らせ

URL: https://scalagrp.jp/pdf/ir/release/midtermplan_20250814.pdf

Please note that the (Full Version) of this plan is scheduled to be released on the date of the Annual General Meeting of Shareholders.

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.