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October 31, 2025

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Notice Concerning Recording of Extraordinary Losses and Revisions to Full-Year Consolidated Results Forecasts

Scroll Corporation (the "Company") hereby announces that in its financial results for the second quarter of the fiscal year ending March 31, 2026, the Company has recorded the following extraordinary losses, including an impairment loss on goodwill. In addition, in light of the recording of this item and recent performance trends, the company revised the full-year consolidated results forecasts for the fiscal year ending March 31, 2026 (April 1, 2025 through March 31, 2026), which were disclosed on May 7, 2025, as described below.

1.Details of extraordinary losses

Our consolidated subsidiary, ZonExpert Co.,Ltd, has reviewed its business plan because it is no longer expected to generate the initially anticipated earnings. Accordingly, as a result of careful consideration of recoverability, the Company recorded an extraordinary loss of 548 million yen as impairment loss on goodwill in its financial results for the second quarter of the fiscal year ending March 31, 2026. Furthermore, the company has recorded an extraordinary loss of 151 million yen as business restructuring expenses.

2. Impact on Business Performance

The impact of the extraordinary losses on our business performance is reflected in the "Summary of Financial Results for the First Half of the Fiscal Year Ending March 31, 2026 [Japanese GAAP] (Consolidated)" released today.

3. Revisions to results forecasts for the fiscal year

Revisions to full-year consolidated results forecasts figure for the fiscal year ending March 31, 2026 (April 1, 2025 through March 31, 2026)

(1) Details of the revisions

	Consolidated net sales	Consolidated operating profit	Consolidated ordinary profit	Profit attributable to owners of parent	Consolidated earnings per share
Previously announced forecasts (A)	Millions of yen 85,000	Millions of yen 5,800	Millions of yen 6,000	Millions of yen 4,000	yen 116.23
Revised forecasts (B)	87,000	5,400	5,800	3,100	90.15
Change (B-A)	2,000	-400	-200	-900	—
Change (%)	2.4	-6.9	-3.3	-22.5	—
(Reference) Actual consolidated results for the previous fiscal year (Fiscal year ended March 31, 2025)	84,030	6,052	6,424	4,267	124.15

(2) Reason for revision

Regarding the consolidated earnings forecast for the fiscal year ending March 31, 2026, although net sales are expected to remain almost in line with the plan, operating profit and ordinary profit are expected to fall below the previously announced figures, as growth in the Solutions Business has been unable to offset the decline in orders in the Mail-order Business due to a drop in consumer confidence caused by soaring prices. In addition, the forecast for profit attributable to owners of parent has been revised downward due to the extraordinary losses announced today.

The above forecasts are based on information available as of the date of this announcement, and actual results may differ from these forecasts due to various factors.

4. Revision to dividends from surplus and Year-End dividend forecast

As this revisions to results forecasts is due to the impairment loss on goodwill and one-time loss associated with the business restructuring announced this time, and the Solutions Business, which is a growth driver, is performing well, the dividend forecast announced on May 7, 2025, will not be revised.

(Reference) Breakdown of annual dividends

	Dividend per share (Yen)		
	Second quarter-end	Fiscal-year end	Total
Previous forecasts		29.50	* 59.00
Actual results for the current fiscal year	29.50		
Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)	24.00	27.50	51.50

* Following the revision to results forecasts, we project an annual dividend of 59 yen per share. This is expected

to represent a dividend payout ratio of 65.4% and a DOE (Dividend on Equity) of 5.5%.