

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.

October 31, 2025

Company name: Scroll Corporation
Name of representative: Tomohisa Tsurumi, Representative
Director and President
(Ticker symbol: 8005; TSE Prime)
Inquiries: Yasunori Sugimoto, Director and
General Manager of Corporate
Management Department
(Telephone: +81-53-464-1114)

Notice of Revision of Basic Policy on Shareholder Returns (Introduction of a Progressive Dividend)

Scroll Corporation (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on today, to change the basic policy on shareholder returns and introduce a progressive dividend, as described below.

1. Reason of revision

The Company promotes ROE-oriented management and aims to maximize direct profit returns and shareholder value over the medium to long term, recognizing the return of profits to shareholders as one of the most important management issues.

The Company has decided to introduce a progressive dividend to clarify its stance on continuous and stable profit returns to shareholders from a medium to long term perspective.

We are considering comprehensively enhancing our future shareholder returns—including raising our DOE standard and dividend payout ratio—while maintaining financial soundness. We will promptly disclose the new policy as soon as it is determined. As we continue our efforts to enhance corporate value, we would like to ask for the continued support of our shareholders.

2. Details of revision

(1) Before the change

- (i) Regarding dividends, our basic target is to implement with a consolidated dividend payout ratio of 50% while setting a minimum dividend on equity ratio (DOE) of 4%.
- (ii) While continuing to implement growth investments aimed at maximizing corporate value and provide stable profit distribution, we will also flexibly acquire treasury shares and other measures to return value to our shareholders, targeting a total payout ratio of approximately 60% by the end of FY2029.

(2) After the revision

- (i) Regarding dividends, our basic target is to implement a progressive dividend, based on the principle of providing stable and continuous payments.
- (ii) While continuing to implement growth investments aimed at maximizing corporate value and provide stable profit distribution, we will also flexibly acquire treasury shares and other measures to return value to our shareholders.

3. Effective date

Effective from the dividend for the fiscal year ending March 31, 2026).

(Reference) Annual dividend forecast

There is no revision to the dividend forecast announced on May 7, 2025. The Company plans to pay an annual dividend of 59 yen per share. (Payout ratio 65.4%, equivalent to DOE 5.5%)