

May 15, 2025

## Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending June 30, 2025 (Nine Months Ended March 31, 2025) [IFRS]

Company name: Scala, Inc. Listing: Tokyo Stock Exchange  
 Stock code: 4845 URL: <https://scalagrp.jp/en/>  
 Representative: Hideaki Nitta, Director, Representative Executive Officer & President  
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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, 2024–March 31, 2025)

(Percentages represent year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent	
(IFRS)	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Mar. 31, 2025	7,261	2.0	629	–	603	–	527	–	534	–
Nine months ended Mar. 31, 2024	7,118	–	(747)	–	(772)	–	(1,629)	–	(1,627)	–
(Non-GAAP)	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Mar. 31, 2025	7,261	2.0	439	–	413	–	223	–	220	–
Nine months ended Mar. 31, 2024	7,118	–	(87)	–	(112)	–	(85)	–	(83)	–

	IFRS		Non-GAAP	
	Basic earnings per share	Diluted earnings per share	Basic earnings per share	Diluted earnings per share
	Yen	Yen	Yen	Yen
Nine months ended Mar. 31, 2025	30.81	30.81	12.70	12.70
Nine months ended Mar. 31, 2024	(93.85)	(93.85)	(4.79)	(4.79)

Notes: 1. Revenue, operating profit, and profit before tax for the nine months ended March 31, 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. Under non-GAAP measures, expenses related to office downsizing, impairment losses on goodwill and other items, and reversal of deferred tax assets of 1,276 million yen were deducted from the line items below operating profit for the nine months ended March 31, 2024.

Revenue from liquidation of business of 189 million yen was deducted from the line items below operating profit for the nine months ended March 31, 2025.

3. Under non-GAAP measures, profit from discontinued operations was deducted from the line items below profit.

### 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 Mar. 31, 2025	11,209	4,424	4,392	39.2	253.03
As of Jun. 30, 2024	12,699	4,569	4,338	34.2	250.01

### 3. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Jun. 30, 2024	–	18.75	–	18.75	37.50
Fiscal year ending Jun. 30, 2025	–	8.00	–		
Fiscal year ending Jun. 30, 2025 (forecasts)				8.00	16.00

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

#### 4. Consolidated Earnings Forecast for the Fiscal Year Ending June 30, 2025 under IFRS (July 1, 2024–June 30, 2025)

(Percentages represent year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	10,100	(5.7)	550	–	540	–	380	–	340	–	19.61

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

#### \* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly added: –

Excluded: 1 (SCSV-1 Investment Limited Partnership)

(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 Mar. 31, 2025: 17,760,959 shares As of Jun. 30, 2024: 17,753,459 shares

2) Number of treasury shares as of the end of the period

As of Mar. 31, 2025: 400,008 shares As of Jun. 30, 2024: 400,008 shares

3) Average number of shares outstanding during the period

Nine months ended Mar. 31, 2025: 17,357,703 shares Nine months ended Mar. 31, 2024: 17,339,790 shares

- 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 (May 15, 2025) and available on the Scala's website