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January 30, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)



Company name: Scroll Corporation

Listing: Tokyo Stock Exchange

Securities code: 8005

URL: <https://www.scroll.jp/>

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President

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2025	65,920	4.9	4,727	(13.1)	5,063	(11.7)	2,151	(44.6)
December 31, 2024	62,842	3.4	5,442	10.3	5,734	12.6	3,885	12.3

Note: Comprehensive income

For the nine months ended December 31, 2025: ¥ 3,067 million [(19.7)%]
For the nine months ended December 31, 2024: ¥ 3,820 million [1.3%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended		
December 31, 2025	62.42	-
December 31, 2024	113.09	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of			
December 31, 2025	58,832	36,972	62.8
March 31, 2025	56,032	36,470	65.1

Reference: Equity

As of December 31, 2025: ¥ 36,972 million
As of March 31, 2025: ¥ 36,470 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended March 31, 2025	Yen -	Yen 24.00	Yen -	Yen 27.50	Yen 51.50
Fiscal year ending March 31, 2026	Yen -	Yen 29.50	Yen -		
Fiscal year ending March 31, 2026 (Forecast)				Yen 29.50	Yen 59.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	87,000	3.5	5,600	(7.5)	6,000	(6.6)	2,800	(34.4)	81.60

Note: Revisions to the financial result forecast most recently announced: Yes

*** Notes**

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

Newly included: - companies()
Excluded: - companies()

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of December 31, 2025	34,629,200 shares
As of March 31, 2025	34,415,000 shares

(ii) Number of treasury shares at the end of the period

As of December 31, 2025	667,899 shares
As of March 31, 2025	1,261 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2025	34,465,296 shares
Nine months ended December 31, 2024	34,357,505 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual results may differ from forecasts due to various factors in the future.

(How to obtain supplementary explanatory materials for financial results)

Financial results briefing materials will be disclosed on TDnet on the same day and posted on the Company's website.

Quarterly Consolidated Financial Statements
Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	8,125	7,735
Accounts receivable - trade	11,863	13,942
Inventories	8,646	9,346
Accounts receivable - other	10,154	8,736
Other	1,280	1,473
Allowance for doubtful accounts	(1,391)	(1,305)
Total current assets	38,679	39,927
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	5,697	5,463
Land	5,511	5,511
Other, net	672	1,292
Total property, plant and equipment	11,881	12,267
Intangible assets		
Goodwill	504	410
Other	601	542
Total intangible assets	1,106	952
Investments and other assets		
Other	5,099	6,940
Allowance for doubtful accounts	(734)	(1,256)
Total investments and other assets	4,364	5,684
Total non-current assets	17,352	18,904
Total assets	56,032	58,832
Liabilities		
Current liabilities		
Accounts payable - trade	2,625	3,075
Accounts payable - other	11,604	13,083
Income taxes payable	1,362	542
Provision for loss on business liquidation	-	1,002
Other provisions	665	340
Other	1,644	2,050
Total current liabilities	17,903	20,095
Non-current liabilities		
Provisions	52	54
Retirement benefit liability	1,423	1,481
Other	181	228
Total non-current liabilities	1,658	1,765
Total liabilities	19,561	21,860

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	6,116	6,229
Capital surplus	7,045	7,158
Retained earnings	22,019	22,202
Treasury shares	(1)	(823)
Total shareholders' equity	35,180	34,765
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,180	2,100
Deferred gains or losses on hedges	40	46
Foreign currency translation adjustment	69	59
Total accumulated other comprehensive income	1,290	2,206
Total net assets	36,470	36,972
Total liabilities and net assets	56,032	58,832

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Nine-Month Period

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	62,842	65,920
Cost of sales	36,354	38,036
Gross profit	26,487	27,883
Selling, general and administrative expenses	21,045	23,156
Operating profit	5,442	4,727
Non-operating income		
Interest income	19	50
Dividend income	81	111
Foreign exchange gains	37	15
Gain on adjustment of accounts payable	37	70
Recoveries of written off receivables	42	37
Other	96	68
Total non-operating income	315	354
Non-operating expenses		
Interest expenses	7	3
Expense related to restricted stock	4	4
Commission for purchase of treasury shares	-	6
Other	11	3
Total non-operating expenses	23	18
Ordinary profit	5,734	5,063
Extraordinary losses		
Loss on retirement of non-current assets	2	0
Impairment losses	-	548
Provision for loss on business liquidation	-	1,002
Total extraordinary losses	2	1,551
Profit before income taxes	5,732	3,511
Income taxes - current	1,920	1,684
Income taxes - deferred	(73)	(323)
Total income taxes	1,847	1,360
Profit	3,885	2,151
Profit attributable to owners of parent	3,885	2,151

Quarterly Consolidated Statement of Comprehensive Income
For the Nine-Month Period

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Profit	3,885	2,151
Other comprehensive income		
Valuation difference on available-for-sale securities	(121)	919
Deferred gains or losses on hedges	48	6
Foreign currency translation adjustment	6	(9)
Total other comprehensive income	(65)	916
Comprehensive income	3,820	3,067
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,820	3,067
Comprehensive income attributable to non-controlling interests	-	-