Note: This document has been translated from a part of the Japanese original. The fully translated version will be disclosed at a later date. These documents have been translated for reference purposes only. In the event of any discrepancy between these translated documents and their Japanese originals, the originals shall prevail.

October 30, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: Scroll Corporation
Listing: Tokyo Stock Exchange
Securities code: 8005
URL: https://www.scroll.jp/
Representative: Tomohisa Tsurumi President
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Scheduled date to file semi-annual securities report: November 6, 2026
Scheduled date to commence dividend payments: November 30, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and securities analysts)

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

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	43,170	1.4	3,211	4.6	3,577	8.5	2,799	82.0
September 30, 2025	42,569	4.0	3,069	(20.1)	3,297	(19.1)	1,537	(44.4)

Note: Comprehensive income For the six months ended September 30, 2026: ¥ 3,117 million [52.3%]
For the six months ended September 30, 2025: ¥ 2,047 million [(14.4)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	83.25	-
September 30, 2025	44.55	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	58,098	38,020	65.4
March 31, 2026	59,028	37,694	63.9

Reference: Equity
As of September 30, 2026: ¥ 38,020 million
As of March 31, 2026: ¥ 37,694 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	29.50	-	29.50	59.00
Fiscal year ending March 31, 2027	-	51.00			
Fiscal year ending March 31, 2027 (Forecast)			-	51.00	102.00

Note 1: Revisions to the forecast of cash dividends most recently announced: None

Note 2: Breakdown of the second quarter dividend for the fiscal year ending March 31, 2027 :

Ordinary dividend 48.50 yen

Commemorative dividend 2.50 yen

Breakdown of the year-end dividend (forecast) for the fiscal year ending March 31, 2027:

Ordinary dividend 48.50 yen

Commemorative dividend 2.50 yen

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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	90,000	1.6	6,100	6.5	6,500	5.4	4,700	69.7	141.26

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

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

(2) Adoption of accounting treatment specific to the preparation of semi-annual 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 September 30, 2026	34,022,500 shares
As of March 31, 2026	34,629,200 shares

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

As of September 30, 2026	1,108,387 shares
As of March 31, 2026	817,299 shares

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

Six months ended September 30, 2026	33,628,502 shares
Six months ended September 30, 2025	34,520,569 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* 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.

Semi-annual Consolidated Financial Statements

Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	10,721	10,488
Accounts receivable - trade	12,291	10,857
Inventories	7,734	8,385
Accounts receivable - other	8,375	8,285
Other	1,517	1,818
Allowance for doubtful accounts	(1,120)	(828)
Total current assets	39,519	39,006
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	5,388	5,338
Land	5,511	5,511
Other, net	1,643	1,537
Total property, plant and equipment	12,543	12,387
Intangible assets		
Goodwill	378	315
Other	512	489
Total intangible assets	890	804
Investments and other assets		
Other	7,528	7,318
Allowance for doubtful accounts	(1,453)	(1,418)
Total investments and other assets	6,075	5,899
Total non-current assets	19,508	19,092
Total assets	59,028	58,098
Liabilities		
Current liabilities		
Accounts payable - trade	2,826	2,283
Accounts payable - other	13,471	12,911
Income taxes payable	1,099	1,030
Provisions	515	514
Other	1,756	1,690
Total current liabilities	19,668	18,430
Non-current liabilities		
Provisions	53	1
Retirement benefit liability	1,360	1,369
Other	251	276
Total non-current liabilities	1,665	1,647
Total liabilities	21,333	20,077

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Net assets		
Shareholders' equity		
Share capital	6,229	6,229
Capital surplus	7,158	7,158
Retained earnings	22,819	23,620
Treasury shares	(1,001)	(1,794)
Total shareholders' equity	35,206	35,213
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,367	2,701
Deferred gains or losses on hedges	47	19
Foreign currency translation adjustment	73	86
Total accumulated other comprehensive income	2,488	2,807
Total net assets	37,694	38,020
Total liabilities and net assets	59,028	58,098

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Net sales	42,569	43,170
Cost of sales	24,239	24,924
Gross profit	18,329	18,246
Selling, general and administrative expenses	15,260	15,034
Operating profit	3,069	3,211
Non-operating income		
Interest income	36	56
Dividend income	56	65
Foreign exchange gains	31	25
Gain on adjustment of accounts payable	39	136
Recoveries of written off receivables	28	39
Other	43	100
Total non-operating income	235	425
Non-operating expenses		
Interest expenses	3	0
Expense related to restricted stock	1	2
Commission for purchase of treasury shares	-	55
Other	2	1
Total non-operating expenses	7	59
Ordinary profit	3,297	3,577
Extraordinary income		
Gain on sale of investment securities	-	558
Total extraordinary income	-	558
Extraordinary losses		
Loss on retirement of non-current assets	-	0
Impairment losses	548	-
Loss on liquidation of business	151	-
Total extraordinary losses	699	0
Profit before income taxes	2,597	4,135
Income taxes - current	1,168	919
Income taxes - deferred	(108)	416
Total income taxes	1,060	1,335
Profit	1,537	2,799
Profit attributable to owners of parent	1,537	2,799

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Profit	1,537	2,799
Other comprehensive income		
Valuation difference on available-for-sale securities	533	333
Deferred gains or losses on hedges	(8)	(28)
Foreign currency translation adjustment	(15)	13
Total other comprehensive income	509	318
Comprehensive income	2,047	3,117
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,047	3,117
Comprehensive income attributable to non-controlling interests	-	-

Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	2,597	4,135
Depreciation	441	396
Impairment losses	548	-
Amortization of goodwill	63	63
Share-based payment expenses	96	128
Increase (decrease) in allowance for doubtful accounts	461	(326)
Increase (decrease) in other provisions	(235)	(53)
Increase (decrease) in retirement benefit liability	29	9
Interest and dividend income	(92)	(122)
Interest expenses	3	0
Loss (gain) on sale of investment securities	-	(558)
Loss (gain) on sale and retirement of non-current assets	-	0
Loss on liquidation of business	151	-
Decrease (increase) in trade receivables	1,038	1,396
Decrease (increase) in inventories	(571)	(650)
Decrease (increase) in accounts receivable - other	1,355	80
Decrease (increase) in other current assets	51	156
Increase (decrease) in trade payables	(162)	(731)
Increase (decrease) in accrued liabilities	(512)	(36)
Increase (decrease) in other current liabilities	(125)	(39)
Other, net	(28)	0
Subtotal	5,111	3,847
Interest and dividends received	93	125
Interest paid	(3)	(0)
Income taxes paid	(1,329)	(1,018)
Income taxes refund	0	30
Net cash provided by (used in) operating activities	3,872	2,985
Cash flows from investing activities		
Decrease (increase) in time deposits	1,000	-
Purchase of property, plant and equipment	(357)	(621)
Purchase of intangible assets	(100)	(95)
Proceeds from sale of investment securities	-	657
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(458)	-
Other, net	(25)	(116)
Net cash provided by (used in) investing activities	58	(176)
Cash flows from financing activities		
Proceeds from short-term borrowings	1,700	-
Repayments of short-term borrowings	(1,700)	-
Purchase of treasury shares	(0)	(2,056)
Dividends paid	(944)	(995)
Other, net	(0)	(0)
Net cash provided by (used in) financing activities	(945)	(3,052)
Effect of exchange rate change on cash and cash equivalents	(12)	10
Net increase (decrease) in cash and cash equivalents	2,972	(232)
Cash and cash equivalents at beginning of period	5,625	10,721
Cash and cash equivalents at end of period	8,598	10,488