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May 30, 2025

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Name of representative: Tomohisa Tsurumi, Representative Director and President
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Notice Regarding Issuance of New Shares as Restricted Stock Compensation

Scroll Corporation (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on May 30, 2025, to issuance of new shares as restricted stock compensation (the "Issuance of New Shares"), as described below.

1. Outline of the Issuance of New Shares

(1) Payment date	June 30, 2025
(2) Class and number of shares to be issued	157,000 shares of common stock of the Company
(3) Issue price	1,051 yen per share
(4) Total issue amount	165,007,000 yen
(5) Allottees etc.	4 Directors of the Company (excluding Directors who are members of the Audit and Supervisory Committee and Outside Directors); 30,000 shares 7 The Company's Group Officers who does not concurrently serve as a director of the Company; 35,000 shares 17 Segment Officers of the Company who does not concurrently serve as a director of the Company; 51,000 shares 41 Employees of the Company; 26,000 shares 20 Employees of certain subsidiaries of the Company; 15,000 shares
(6) Other	An Extraordinary Report under the Financial Instruments and Exchange Act has been filed with regard to the Issuance of New Shares.

2. Purpose and reason for the Issuance of New Shares

At a meeting of the Board of Directors held on May 10, 2022, the Company resolved to introduce a restricted stock compensation plan as a compensation plan for Directors of the Company (excluding Directors who are members of the Audit and Supervisory Committee and Outside Directors, hereinafter referred to as the "Eligible Directors") , The Company's Group Officer who does not concurrently serve as a Director of the Company and Segment Officer of the Company who does not concurrently serve as a Director of the Company and Employees of the Company and certain subsidiaries of the Company (hereinafter collectively referred to as the “Eligible Directors, etc.”) approved a resolution to introduce a restricted stock compensation plan (the “Plan”) as a compensation plan for Eligible Directors, etc. to provide them with incentives to continuously improve the corporate value of the Company and to further promote value sharing with shareholders.

In addition, at the 81st Ordinary General Meeting of Shareholders to be held on May 31, 2022, it was resolved that, based on this plan, it was approved that Eligible Directors will be paid an annual

monetary claim of up to 50 million yen as compensation to be used as assets to be contributed for the acquisition of restricted stock and that up to 50,000 shares of the Company's common stock will be issued or disposed of annually, and Eligible Directors until the time immediately following their retirement or resignation from their positions as officers or employees of the Company or its subsidiaries, as previously determined by the Board of Directors of the Company, etc.

At a meeting of the Board of Directors held on May 30, 2025, after consultation with the Nomination and Compensation Committee, and taking into consideration the purpose of the Plan, the Company's business conditions, the scope of responsibilities of each Eligible Director, and various other circumstances, and with the aim of further motivating each Eligible Director, the Company resolved that the Company or its subsidiaries will grant monetary compensation claims of 165,007,000 yen to 89 Eligible Directors, etc., and that Eligible Directors, etc. will pay all of these monetary compensation claims as assets contributed in kind, and 157,000 shares of common stock of the Company (the "Allotted Shares") will be allotted as restricted stock. The outline of the restricted stock allotment agreement (the "Allotment Agreement") to be concluded between the Company and the Eligible Directors, etc. is as described in 3. below.

3. Outline of the Allotment Agreement

(1) Restricted period of transfer

From June 30, 2025 (the "Payment Date") to the time immediately following the retirement or resignation of any director, executive officer, Group Officer who does not concurrently serve as a director of the Company or its subsidiary, or Segment Officer who does not concurrently serve as a director, employee, director, advisor or counselor, or any other similar position (provided, however, that if the time immediately following the relevant resignation or retirement is prior to the time of the conclusion of the first regular shareholders' meeting held after the payment date (provided that this shall not apply if the time of the conclusion of such regular shareholders' meeting is after the time of the conclusion of the business year in which the payment date falls plus three months), then the time of the conclusion of such regular shareholders' meeting)

(2) Conditions for cancellation of transfer restrictions

The period from the date of commencement of execution of duties by the Eligible Director, etc. to the time immediately preceding the conclusion of the first ordinary general meeting of shareholders to be held thereafter (however, if the Eligible Director, etc. are group officers or segment officers who do not concurrently serve as directors, or employees of the Company or its subsidiaries, the term "the period from the first day of the fiscal year that includes the date of the Ordinary General Meeting of Shareholders to the last day of the current fiscal year" shall be deemed to be replaced with "the period from the first day of the current fiscal year to the last day of the current fiscal year" and hereinafter referred to as the term "the Service Period") During the period of the Service Period, the Company or a subsidiary of the Company will lift the restriction on transfer of all of the Allotted Shares at the expiration of the Restriction Period on the condition that the employee has continuously held one of the following positions: director, executive officer, group officer not concurrently serving as a director, segment officer not concurrently serving as a director, employee, director, advisor or counselor, or other equivalent position.

(3) Treatment of Eligible Director, etc. who retire or resign due to the expiration of their term of office, mandatory retirement age, or other justifiable reasons during the term of this service provision

(1) Timing of cancellation of restrictions on transfers

If, during the Service Period, an eligible director, etc. resigns or retires from any of the positions of director, executive officer, group officer not concurrently serving as a director, segment officer not concurrently serving as a director, employee, director, advisor, or counselor or any other similar position at the Company or its subsidiary due to the expiration of his/her term of office, mandatory retirement age, or any other justifiable reason, the Company will cancel the restrictions on the transfer of shares. In the event of retirement or resignation due to expiration of term of office, mandatory retirement age or other justifiable reasons, the restrictions on transfer shall be lifted as of the time immediately following the retirement or resignation of the Eligible

Director, etc.

Furthermore, after the expiration of the term of the Service Period, if, as of the payment date, any of the company's group officers who does not concurrently serve as a director of the Company, segment officers of the Company who does not concurrently serve as a director of the Company and employees of the Company and certain subsidiaries of the Company or its subsidiary has resigned or retired from any of the positions of director, executive officer, the company's group officers who does not concurrently serve as a director of the Company, segment officers of the Company who does not concurrently serve as a director of the Company, auditor, employee, director, advisor, or counselor or any other similar position at the Company or its subsidiary due to the expiration of their term of office, retirement, death, or other valid reasons, the transfer restriction shall be lifted immediately upon such resignation or retirement.

(2) Number of shares subject to cancellation of transfer restrictions

The number of shares subject to the cancellation of the transfer restriction shall be the number of shares obtained by multiplying the number of Allotted Shares held at the time of such retirement or resignation as specified in (i) above by the number of months from the month including the Payment Date (however, if the Eligible Director, etc. is a Group Officer who does not concurrently serve as a Director or a Segment Officer who does not concurrently serve as a Director or an employee of the Company or its subsidiary, then "the Payment Date" shall be read as "the beginning of the fiscal year that includes the Payment Date") to the month including the date of retirement or resignation of Eligible Director, etc. divided by the number of months pertaining to the Service Period by 12 (if such number exceeds 1, the number shall be 1) (provided, however, that any fraction of the unit of shares resulting from the calculation shall be discarded).

(4) Acquisition by the Company without consideration

In the event that the Eligible Director, etc. commits an act in violation of laws and regulations during the Transfer Restriction Period, or in the event that certain events specified in the Allotment Agreement occur, the Company will naturally acquire all of the Allotted Shares held by the Eligible Director, etc. as of the relevant time without consideration. In addition, at the expiration of the transfer restriction period or at the time of cancellation of the transfer restriction stipulated in (3) above, the Company will naturally acquire without consideration the Allotted Shares for which the transfer restriction is not cancelled.

(5) Treatment in organizational restructuring, etc.

If, during the Restriction Period, matters relating to the merger agreement in which we become a corporation which ceases to exist, the share-for-share exchange agreement or the share-for-share transfer plan in which we become a wholly-owned subsidiary, or any other organizational restructuring, etc. are approved at the General Meeting of Shareholders of the Company (provided, however, that in the case where the approval of the relevant organizational restructuring, etc. is not required at the General Meeting of Shareholders of the Company, the Board of Directors meeting), the number of the allotted shares held at that time shall be multiplied by the number of months from the month including the Payment Date (however, if the Eligible Director, etc. is a Group Officer who does not concurrently serve as a Director or a Segment Officer who does not concurrently serve as a Director or an employee of the Company or its subsidiary, then "the Payment Date" shall be read as "the beginning of the fiscal year that includes the Payment Date") to the month including the date of retirement or resignation of Eligible Director, etc. divided by the number of months pertaining to the Service Period by 12 (if such number exceeds 1, the number shall be 1) (provided, however, that any fraction of the unit of shares resulting from the calculation shall be discarded) immediately before the business day prior to the effective day of organizational restructuring, etc. This transfer restriction is terminated. In addition, we will naturally acquire, free of charge, all of the Allotment Shares for which the transfer restrictions have not been lifted immediately after the release of the Transfer Restrictions.

(6) Management of shares

The Allotted Shares shall be managed in an exclusive account opened by the Eligible Director, etc. with Nomura Securities Co., Ltd. during the Restricted Transfer Period so that the Allotted Shares may not be transferred, pledged or otherwise disposed of during the Restricted Transfer

Period. In order to ensure the effectiveness of the restrictions on transfer, etc. of the Allotted Shares, the Company has entered into an agreement with Nomura Securities Co., Ltd. in relation to the management of the account for the Allotted Shares held by each Eligible Director, etc. The Eligible Director, etc. shall agree to the details of the management of such account.

(4) Basis and specifics of the calculation of the Issue price

In order to eliminate arbitrariness, the issue price for the Issuance of New Shares is set at 1,051 yen, which is the closing value of the Company's common stock on the Tokyo Stock Exchange Prime Market on May 29, 2025 (the business day immediately prior to the date of the Board of Directors' resolution). This is the market share value immediately prior to the date of the Board of Directors' resolution, and we believe that it is reasonable and does not constitute a particularly favorable value.