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May 7, 2026

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Notice Regarding Changes to the Basic Policy on Shareholder Returns and the Dividend Forecast for the Fiscal Year Ending March 31, 2027 (40th Anniversary Commemorative Dividend for Listing on the Tokyo Stock Exchange First Section) and the Discontinuation of the Shareholder Benefits Program

Scroll Corporation (the "Company") hereby announces that at a meeting of the Board of Directors held on today, the Company has resolved to change its basic policy on shareholder returns, as well as to announce the dividend forecast for the fiscal year ending March 31, 2027 (40th anniversary commemorative dividend for listing on the Tokyo Stock Exchange First Section) and to discontinue the shareholder benefits program, as detailed below.

1. Changes to the basic policy on shareholder returns

(1)Reasons for the change

We have established a medium- to long-term vision with a target date of FY2029, when the Company will celebrate its 90th anniversary, and we are promoting management that prioritizes ROE with the aim of maximizing shareholder value over the medium to long term. We have decided to revise our basic policy on shareholder returns in order to further enhance shareholder returns and improve capital efficiency.

(2)Details of the changes

(Before the change)

(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.

(After the change)

(i)Regarding dividends, toward achieving the ROE of 15% or higher set forth in our medium- to- long-term vision (FY2029), we will implement a progressive dividend, based on whichever is higher: consolidated dividend payout ratio of 60% or consolidated dividend on equity (DOE) of 8.5%.

(ii)After implementing growth investments aimed at maximizing corporate value and ensuring a stable distribution of profits, if there is further room for additional returns, we will flexibly undertake measures such as share buybacks to return value to our shareholders.

(3)Regarding the timing of the changes
This will take effect starting with the dividend for the fiscal year ending March 31, 2027.
* We plan to pay an annual dividends of 59 yen for the fiscal year ending March 31, 2026. (Consolidated dividend payout ratio: 73.1%; equivalent to a DOE of 5.4%)

2.Dividends forecast for the fiscal year ending March 31, 2027 (Payment of the 40th anniversary commemorative dividend for listing on the Tokyo Stock Exchange First Section)
Our company was listed on the Tokyo Stock Exchange First Section (now the TSE Prime Market) in FY1986, and this fiscal year marks our 40th anniversary. Accordingly, we have decided to pay a commemorative dividend for the fiscal year ending March 31, 2027. Regarding dividends for the fiscal year ending March 31, 2027, in addition to the annual dividends of 97.00 yen (interim: 48.50 yen, year-end: 48.50 yen) based on a dividend on equity (DOE) of 8.5%, we plan to pay a commemorative dividend of 5.00 yen per share (interim: 2.50 yen, year-end: 2.50 yen).

(Annual dividends forecast for the fiscal year ending March 31, 2027)

	Dividends per share[yen]		
	End of the second quarter	End of term	Annual
Forecast for the current period	51.00 (Ordinary : 48.50) (Commemorative : 2.50)	51.00 (Ordinary : 48.50) (Commemorative : 2.50)	102.00 (Ordinary : 97.00) (Commemorative : 5.00)
Results for the Previous Period	29.50	29.50	59.00

3. Regarding the discontinuation of the shareholder benefits program
(1) Reasons for discontinuation
We would like to express our gratitude to our shareholders for their continued support. Since 2005, we have operated the shareholder benefits program with the aim of enhancing the appeal of investing in our stock and encouraging many shareholders to hold their shares over the medium to long term. After careful consideration of how to provide more equitable returns to our shareholders, we have decided to discontinue the shareholder benefits program and focus our efforts on returning profits to shareholders through dividends and other means.
We will continue to regard the return of profits to our shareholders as a key management priority and remain committed to achieving sustainable growth and enhancing corporate value. We kindly ask for your understanding in this matter.

(2) Effective date of discontinuation
This program will be discontinued upon delivery of the shareholder benefits (scheduled to be dispatched in mid-June 2026) to shareholders holding 100 shares (one unit) or more as of March 31, 2026, as recorded in the shareholder registry.