



Aug 14, 2025

To whom it may concern:

Company name:	Scala, Inc.
Representative:	Hideaki Nitta, Director, Representative Executive Officer & President
Security code:	4845
Listing:	Tokyo Stock Exchange Prime Market
Contact:	Daisuke Jodai, General Manager of Accounting Department Tel: +81-(0)3-6418-3960

## **Notice of Reduction of Legal Capital Reserve and Retained Earnings Reserve**

Scala, Inc. (the “Company”) hereby announces that at a meeting of its Board of Directors held on August 14, 2025, the Company resolved to propose the “Reduction of Legal Capital Reserve and Retained Earnings Reserve” at the Annual General Meeting of Shareholders scheduled for September 25, 2025. The details are as follows.

### **1. Purpose of the Reduction of Reserves**

The purpose of this reduction is to strengthen the Company’s financial position and ensure flexibility and agility for future capital policies, including shareholder returns.

### **2. Amount of Reserves to be Reduced**

Legal Capital Reserve: 34,675,476 yen (the entire amount)

Retained Earnings Reserve: 13,888,040 yen (the entire amount)

### **3. Method of the Reduction of Reserves**

Based on the provisions of Article 448, Paragraph 1 of the Companies Act, the Company will reduce the Legal Capital Reserve and Retained Earnings Reserve and transfer the entire amounts to Other Capital Surplus and Other Retained Earnings, respectively.

### **4. Schedule for the Reduction of Reserves**

(1) Date of the Board of Directors' resolution: August 14, 2025

(2) Date of resolution at the Annual General Meeting of Shareholders(scheduled):  
September 25, 2025

(3) Public notice for creditor objections(scheduled): September 26, 2025

(4) Last day for creditor objections(scheduled): October 27, 2025

(5) Effective date(scheduled): October 28, 2025

## 5. Future Outlook

As this is a reclassification of accounts within the net assets section of the balance sheet, there will be no impact on the Company's financial results.

This reduction is conditional upon the approval of the proposal at the Annual General Meeting of Shareholders.

Note: This document has been translated from the Japanese original for reference purposes only.

In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.