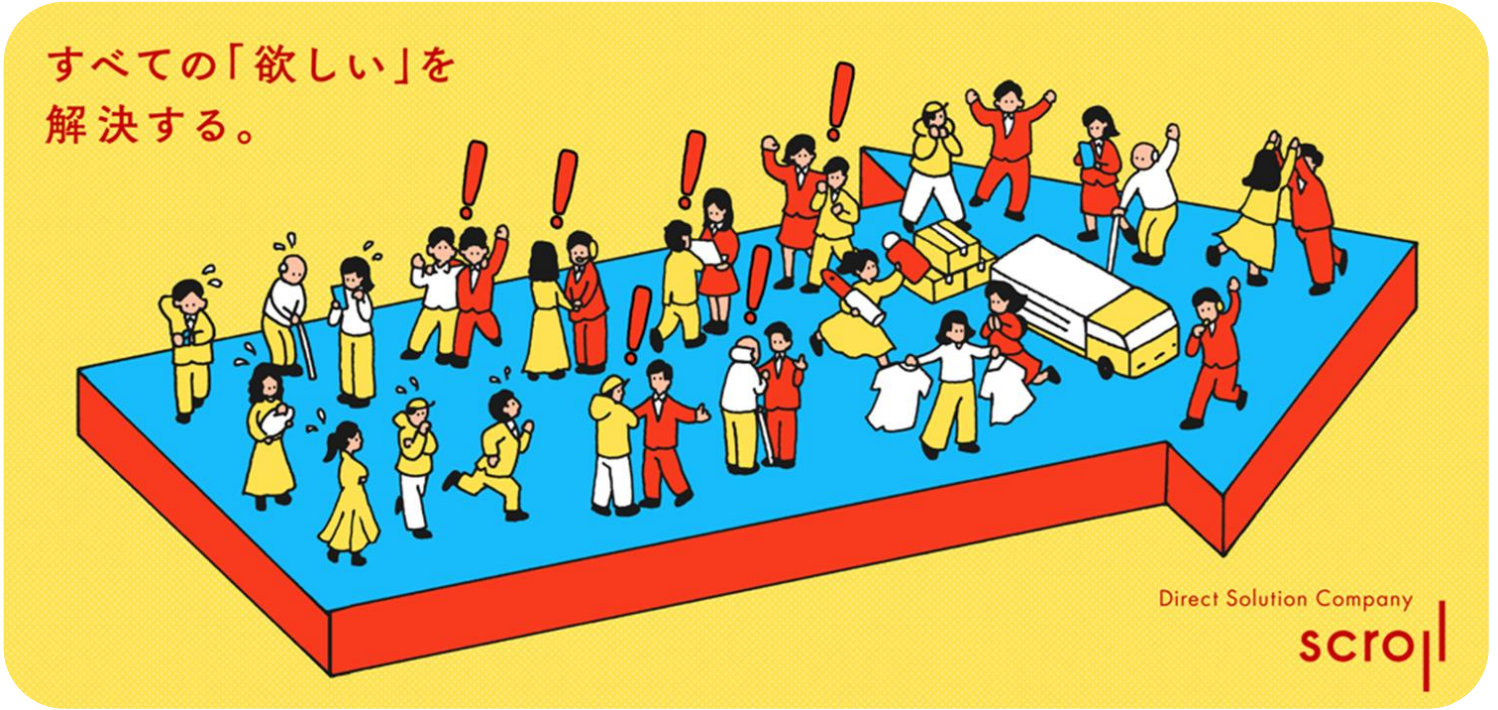
FY2026 Second Quarter Financial Results

1H FY2026
(From April 1, 2026, to September 30, 2026)



Scroll Corporation
TSE Prime Market: 8005

Notice:
This document is an excerpt translation of the original Japanese document and is only for reference purposes. In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

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SECTION 01

Overview of Consolidated Financial Results for the Second Quarter of FY2026 (FY2026 First Half)

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1H Consolidated Financial Highlights

Financial overview: Higher sales and profits

- **Net sales:** The Solutions Business drove revenue growth.
- **Ordinary profit:** Profit increased as growth in the Solutions Business and structural reforms in the E-commerce Business offset struggles in the Mail-order Business.
- **Net income:** Significant profit increase driven by an extraordinary gain in Q1 and the rebound from a prior-year extraordinary loss.

(Millions of yen)	1H FY2025	1H FY2026	Change	Change(%)
Net sales	42,569	43,170	+601	+1.41%
Operating profit	3,069	3,211	+141	+4.61%
Ordinary profit	3,297	3,577	+279	+8.49%
Profit attributable to owners of parent	1,537	2,799	+1,261	+82.04%
Earnings per share	¥44.55	¥83.25	+¥38.70	–

＊Yen(¥) denotes Japanese yen. The same notation is used on all pages below.

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FY2026 Management Plan: Progress Update

Net sales

■ FY2026 full-year forecast

90,000 million yen

↓

■ FY2026 1H results

43,170 million yen



Ordinary profit

■ FY2026 full-year forecast

6,500 million yen

↓

■ FY2026 1H results

3,577 million yen



Capital policy and shareholder returns

■ ROE target

15.0% or more

Medium- to long-term vision quantitative targets (FY2029)

■ Shareholder return policy (through FY2029)

Consolidated payout ratio of 60% or DOE of 8.5%

Progressive dividends based on the higher of the two

■ FY2026 annual dividend forecast

102 yen/share (Including a commemorative dividend of 5.0 yen)

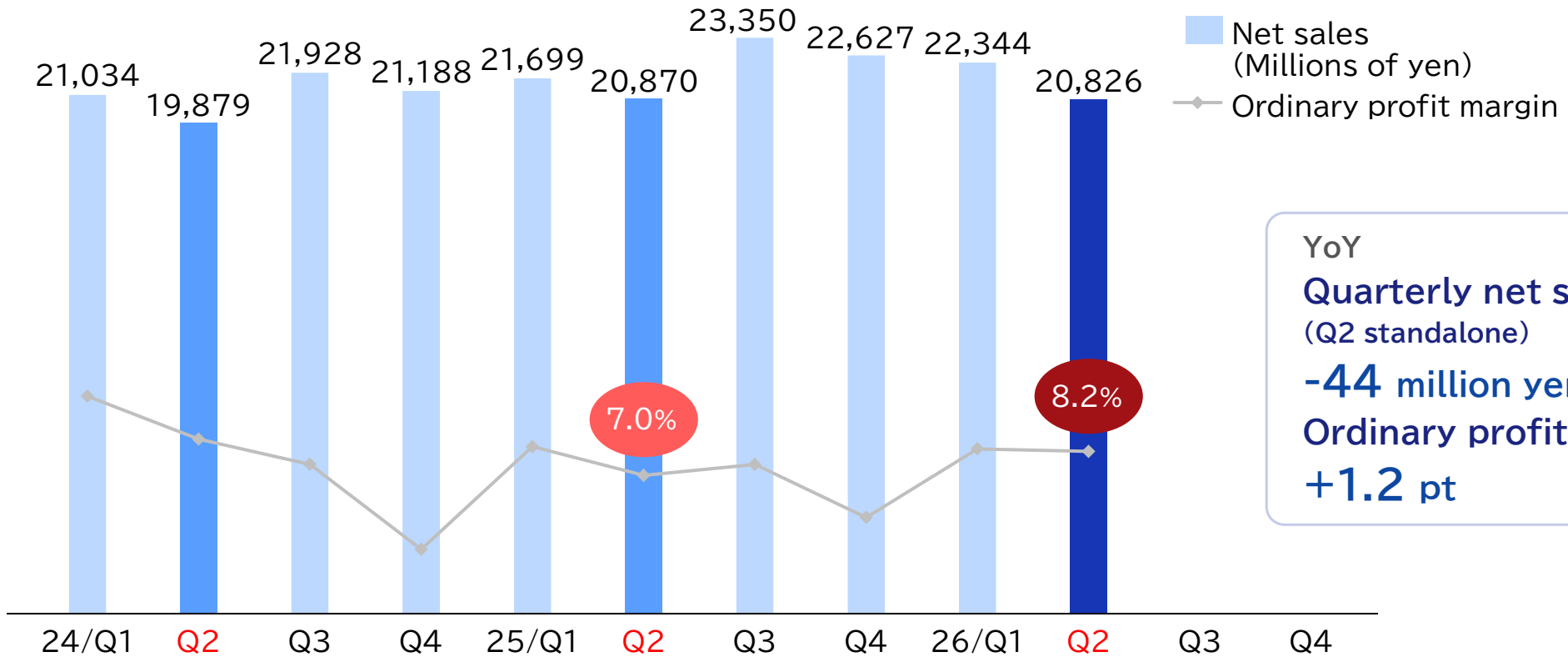
(Maintain a high level of shareholder return)

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Quarterly Net Sales Trends

Maintained net sales roughly on par with the previous year

In Q2 standalone, net sales decreased slightly, but the ordinary profit margin improved.



YoY

Quarterly net sales
(Q2 standalone)
-44 million yen

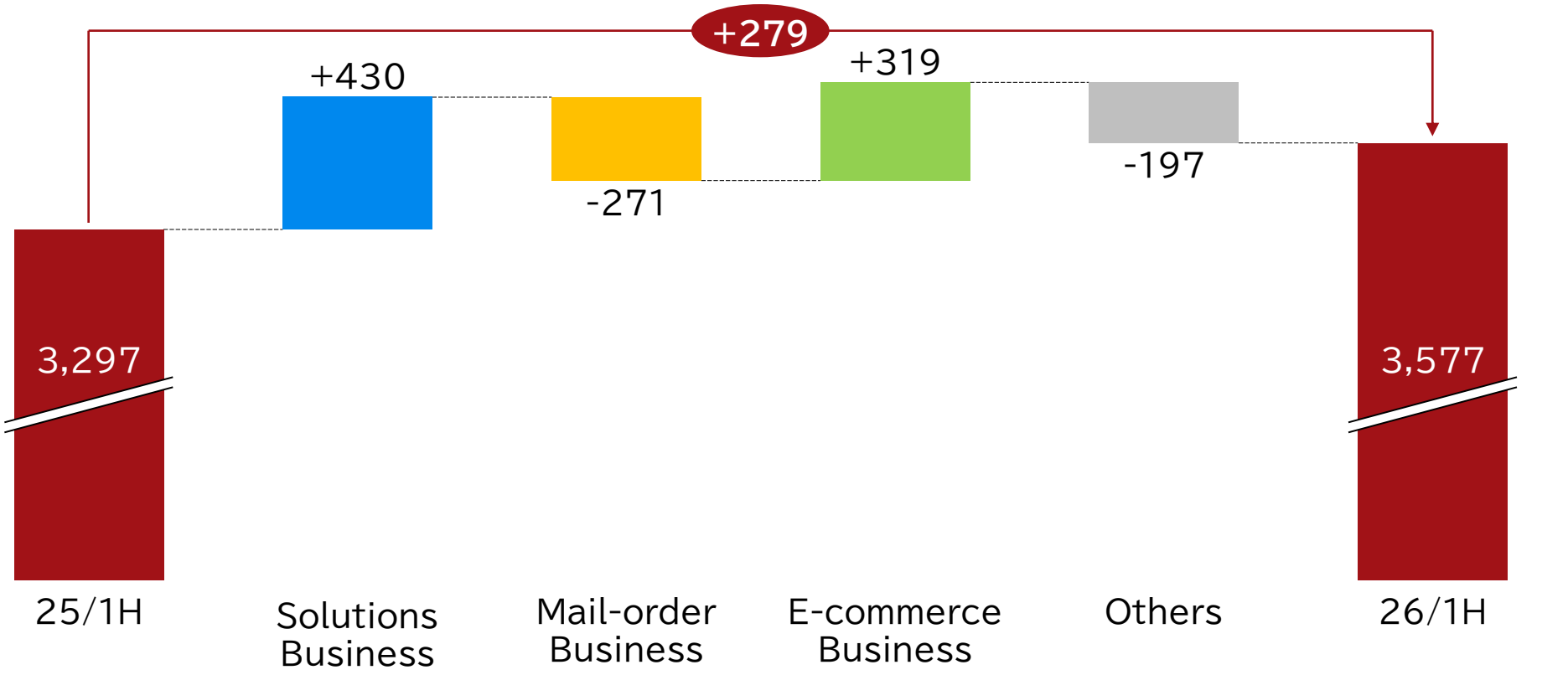
Ordinary profit margin
+1.2 pt

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Analysis of Changes in 1H Ordinary Profit

Despite weak performance in the Mail-order Business, overall consolidated profit increased, driven by growth in the Solutions Business and steady progress in the restructuring of the E-commerce Business

(Millions of yen)

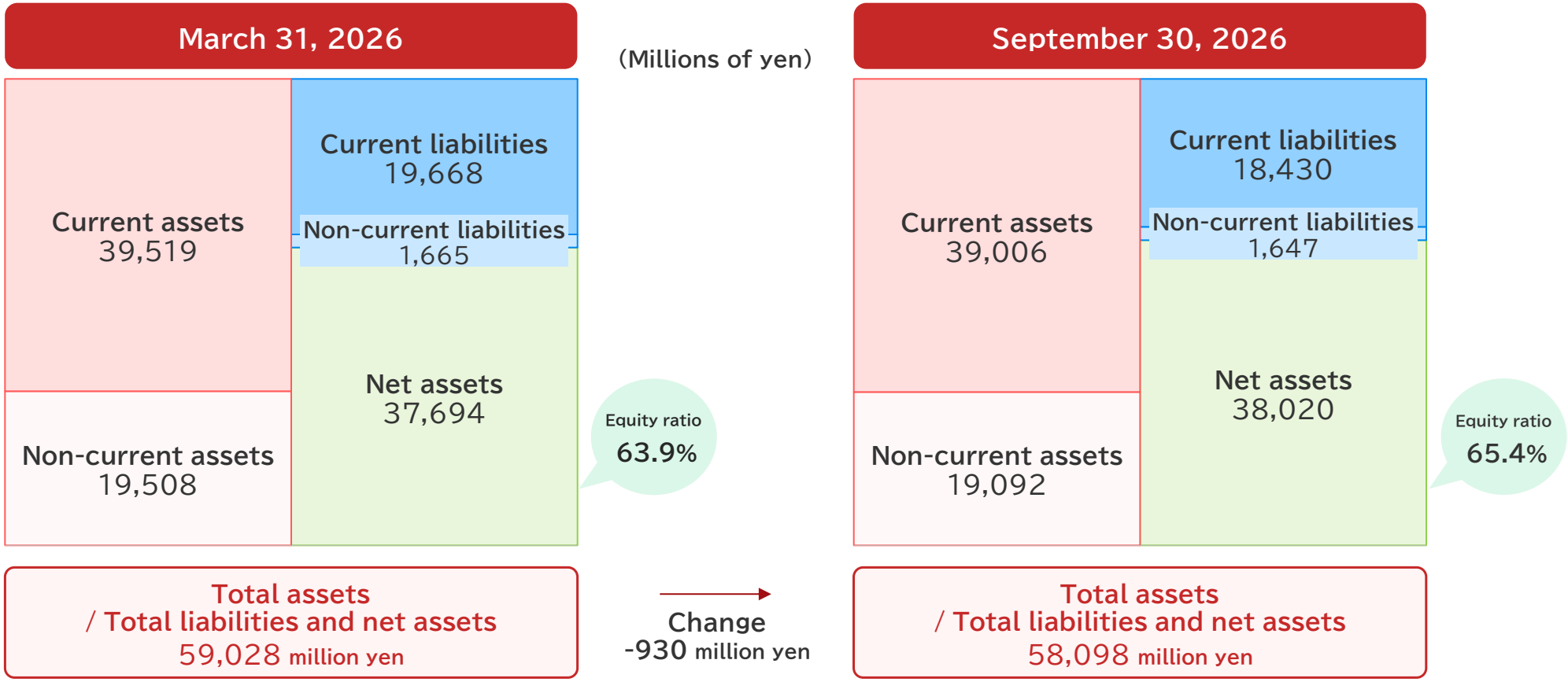


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Consolidated Financial Position

Maintain a sound financial position

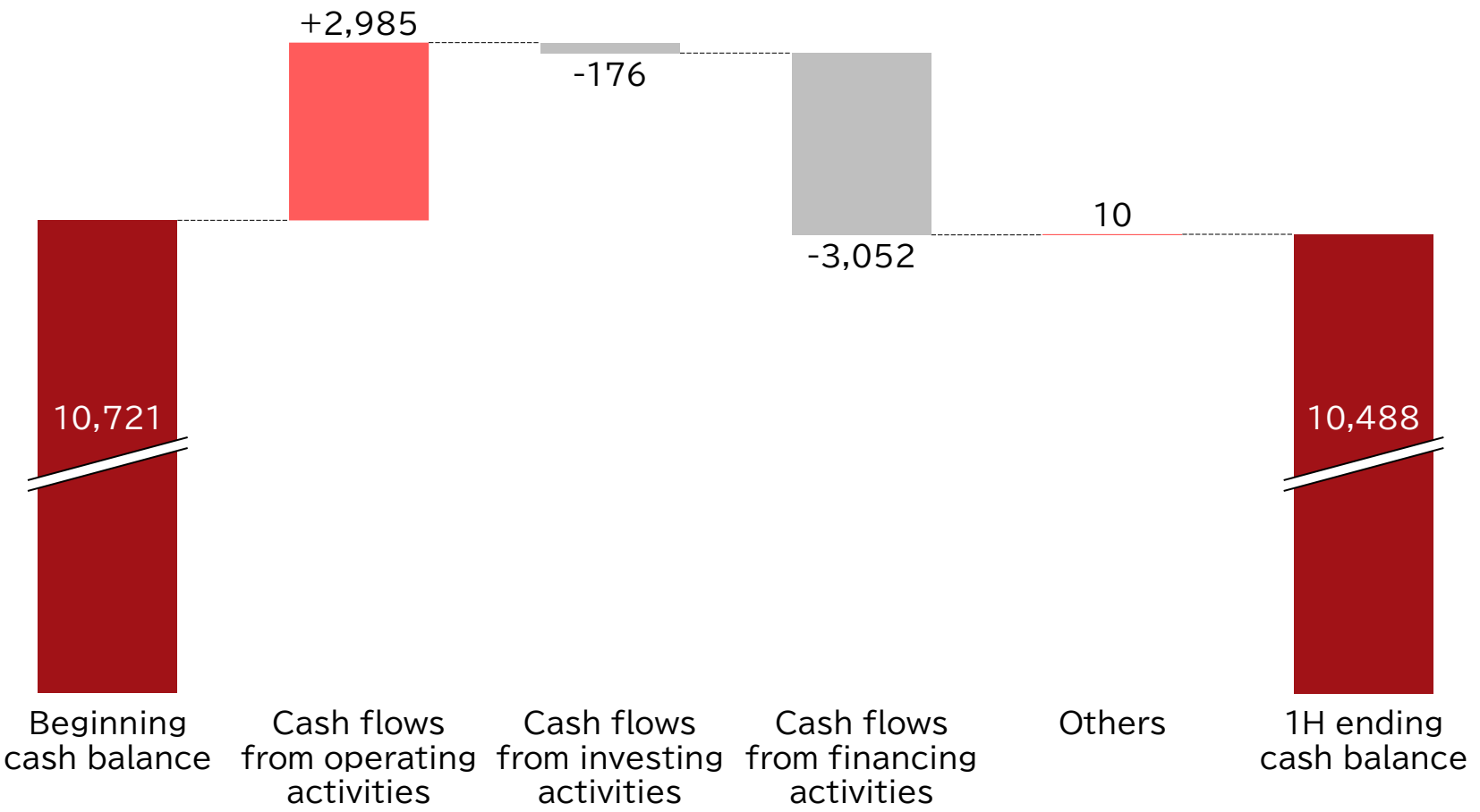
Optimize capital efficiency through a 2 billion yen share buyback.



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Consolidated Cash Flow Position

(Millions of yen)



Cash and cash equivalents

Vs. end of FY2025

-232 million yen

Key takeaways

Financing CF:

Share buyback	-2,056
Dividends paid	-995

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SECTION 02

Business Segment Results

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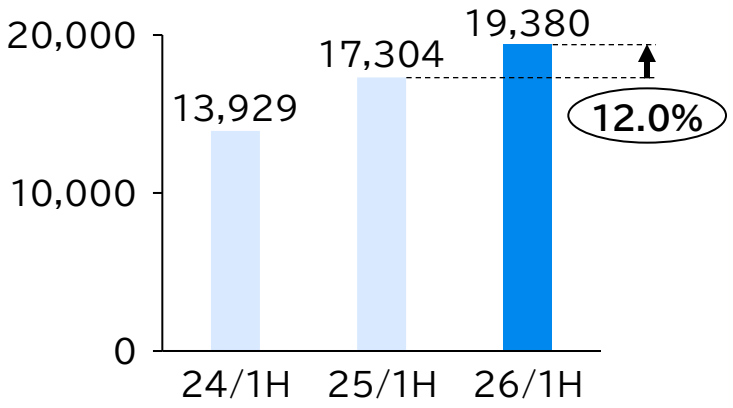
Solutions Business 1H Results

■ Key takeaways

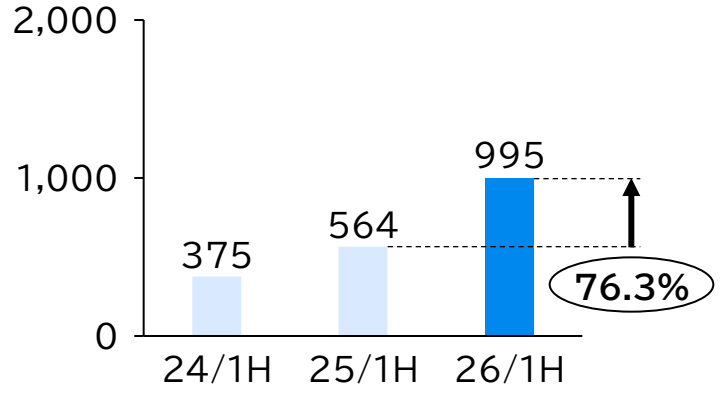
Higher sales and profits

- Increased client volumes in 3PL and improved warehouse utilization drove sales growth
- Reduced bad debt provisions in the payment processing business significantly drove profit growth

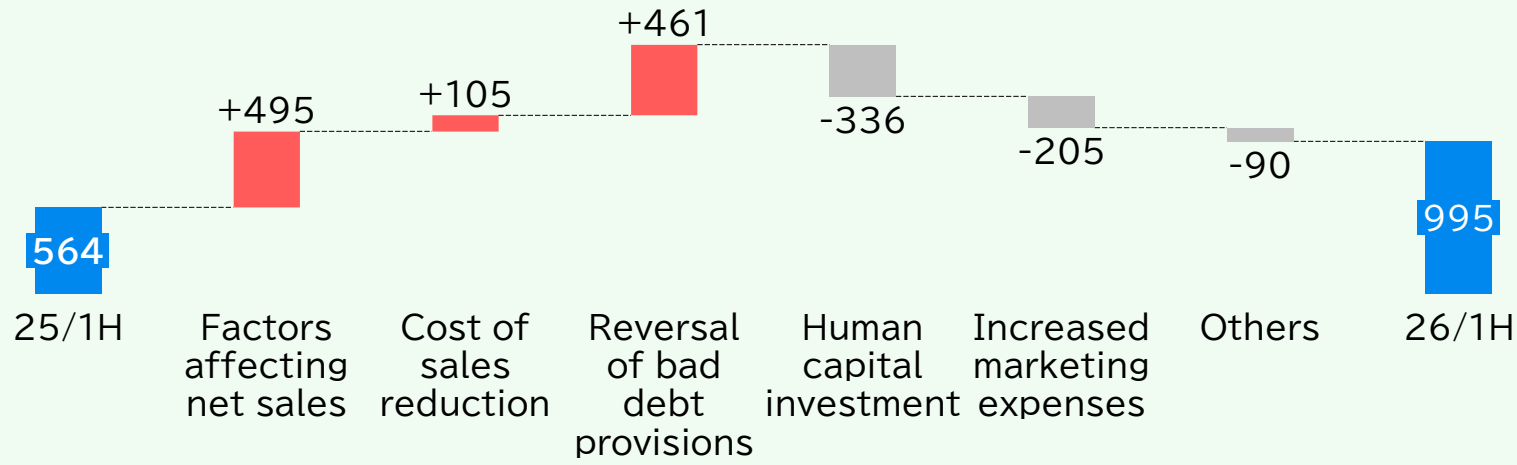
■ Revenue trend (Millions of yen)



■ Ordinary profit trend (Millions of yen)



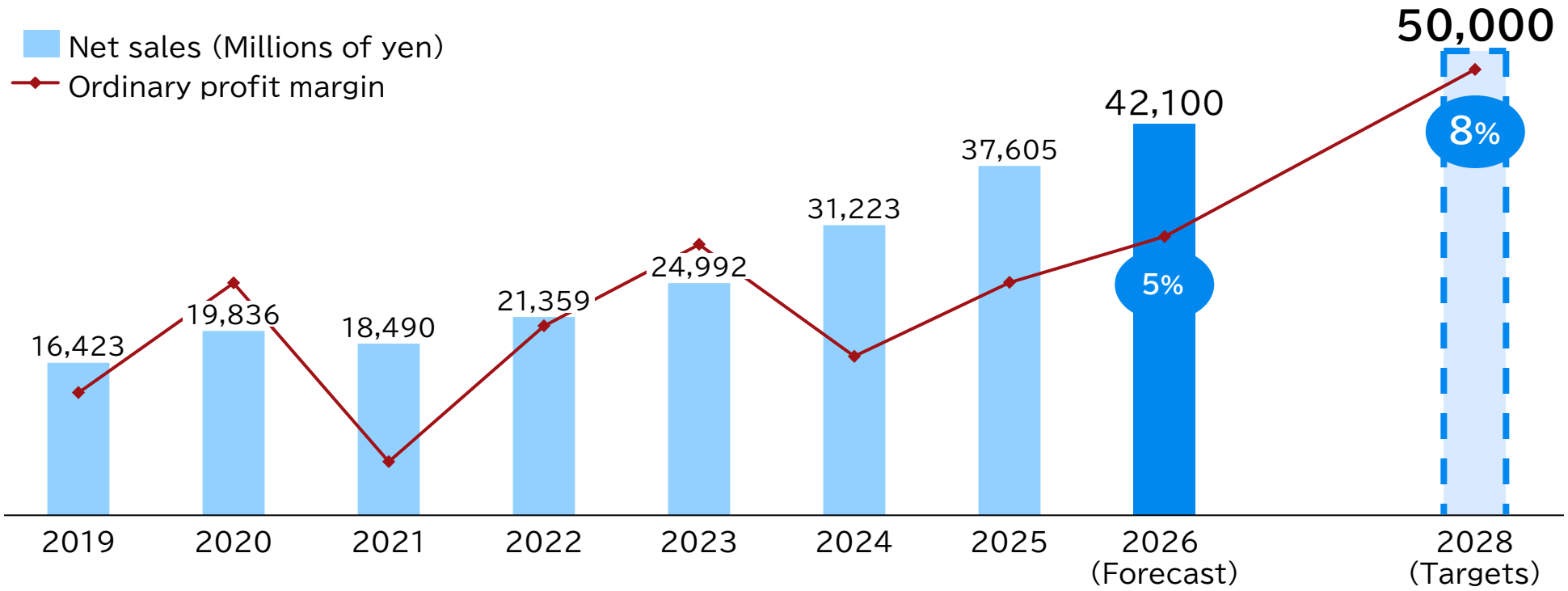
■ Analysis of changes in ordinary profit (Millions of yen)

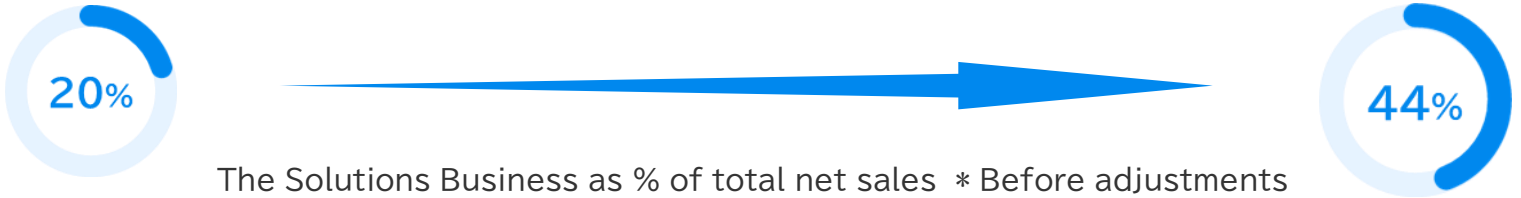


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Solutions Business Drive profitability enhancements

Enhance profitability to keep pace with sales growth, targeting net sales of 50 billion yen and an ordinary profit margin of 8% in FY2028.





The Solutions Business as % of total net sales ＊Before adjustments

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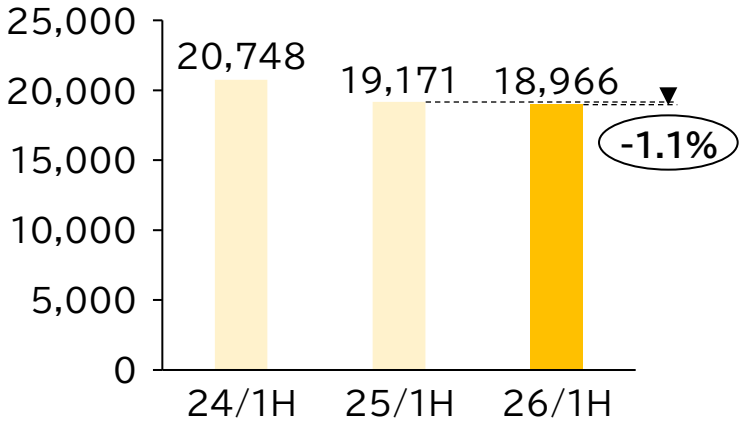
Mail-order Business 1H Results

■ Key takeaways

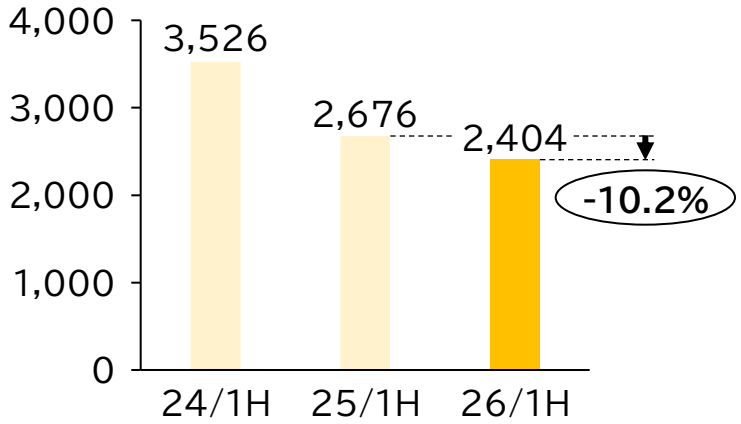
Lower sales and profits

- Lower revenue driven by weak apparel sales
- Higher COGS ratio driven by the impact of a weaker yen
- Driving cost optimization by reducing catalog and other expenses

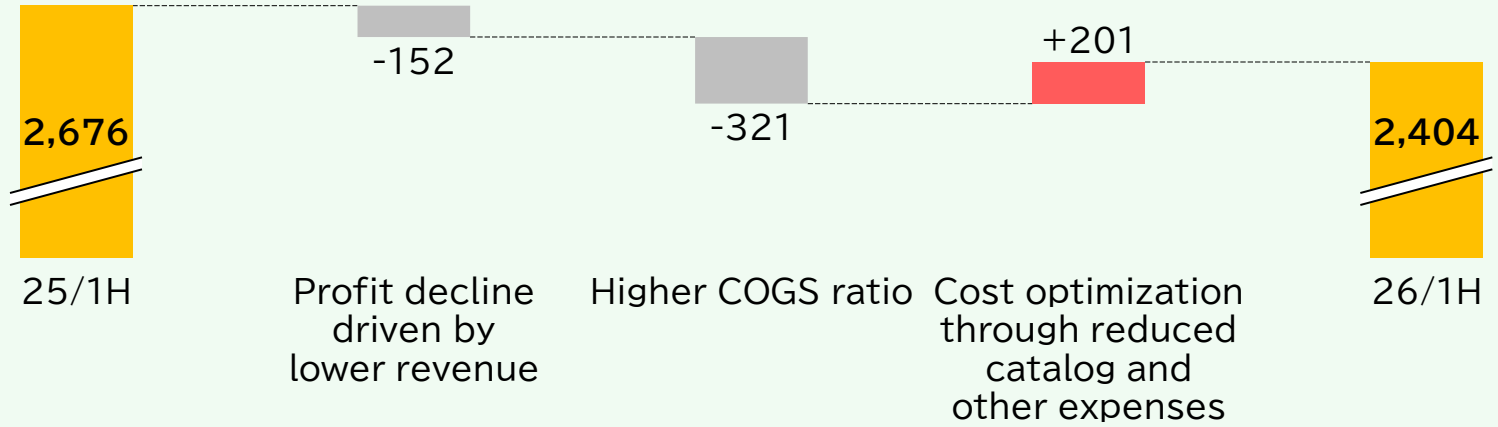
■ Revenue trend (Millions of yen)



■ Ordinary profit trend (Millions of yen)



■ Analysis of changes in ordinary profit (Millions of yen)



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E-commerce Business 1H Results

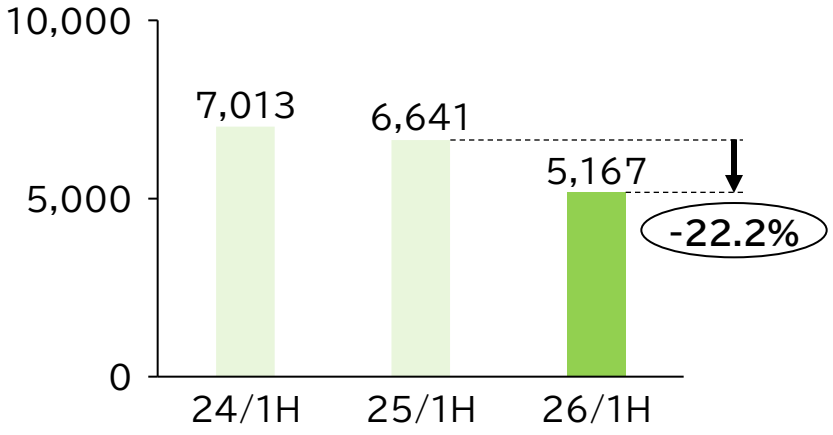
■ Key takeaways

Lower sales, higher profits

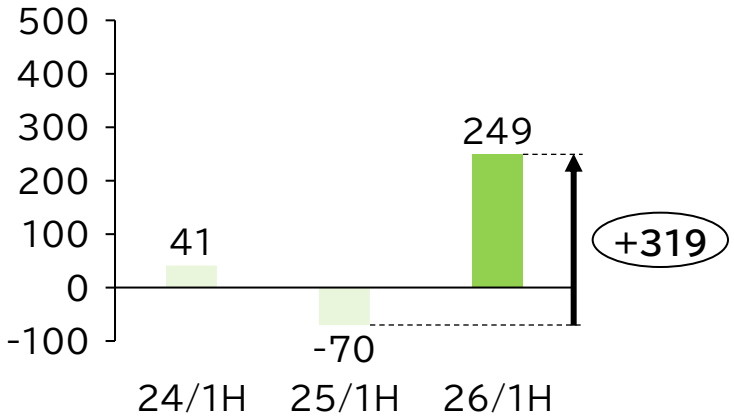
! Driving business model transformation to build a new foundation, alongside the restructuring of unprofitable business

- Lower revenue driven by the exit from unprofitable businesses
- Narrowed losses driven by steady progress in business restructuring

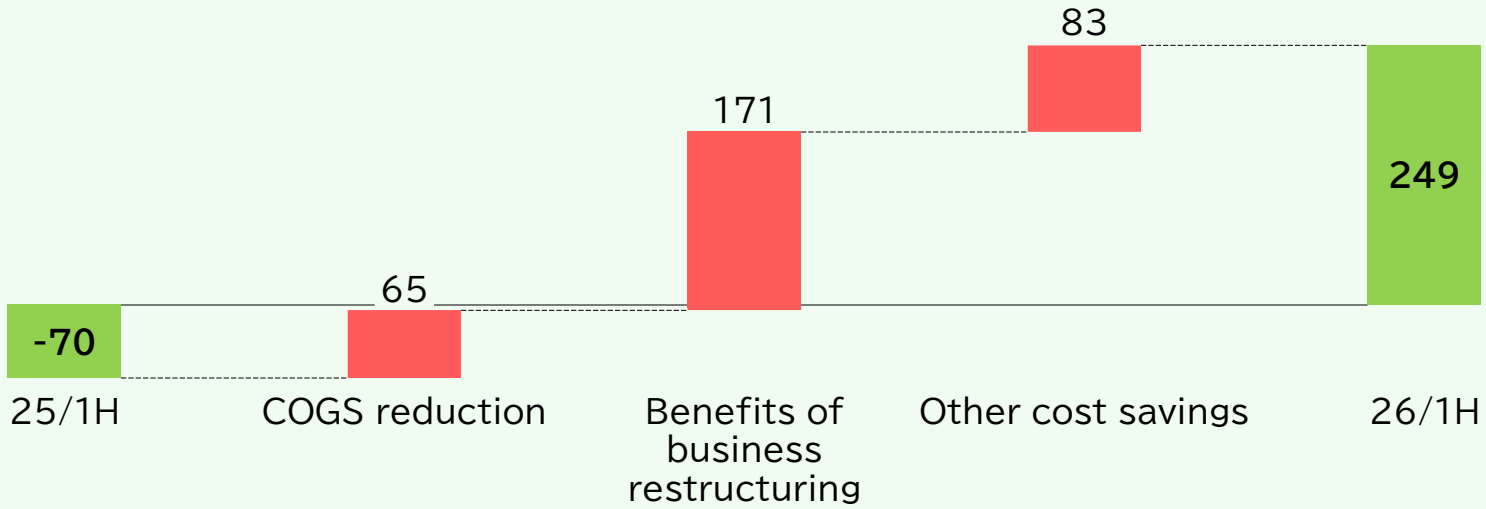
■ Revenue trend (Millions of yen)



■ Ordinary profit trend (Millions of yen)



■ Analysis of changes in ordinary profit (Millions of yen)



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SECTION 03

Appendix

Business Highlights ／ Medium- to Long-Term Vision ／ Business and Company Overview

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Business Highlights

Solutions Business

CatchBall, Inc. Establishing B2B payments as our second pillar: Launch of the 20th anniversary project

- Drive the DX of complex invoicing workflows and eliminate the risk of uncollected receivables, centered on our B2B payment service ”Kakebarai.com”
- Expand our BPO business by carving out and offering specific payment functions

https://www.catch-ball.jp/news/press/1203/



Mail-order Business

Scroll International Corporation New feature added to Lightchain: Live fitting

- A real-time virtual try-on service allowing users to instantly switch and preview outfits on a live camera feed
- Targeting use in in-store displays at physical locations such as bridal boutiques, in addition to e-commerce integration

https://www.youtube.com/shorts/lYs7i4eoMjk



Sustainability

Accelerating the rollout of our apparel recycling program: Installing collection boxes at Co-op stores

- Phased rollout of the apparel recycling program via catalogs (Starting summer 2023)
- Collected a cumulative 1,040 tons of apparel, with a portion of collection kit proceeds donated to NPOs
- Began installing “Smile Circle Post” collection boxes for apparel and general merchandise at select Co-op stores

＊Items are collected exclusively for reuse; waste cannot be accepted

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Medium- to Long-Term Vision Quantitative Targets

Setting a medium- to long-term vision

We have set quantitative targets to be achieved by FY2029, the 90th anniversary of our founding, and will drive business growth through two core pillars: the Solutions business and the Mail-order business.



FY2025(Actual)

Consolidated Net Income

2.76 billion yen

ROE

7.5 %

FY2026(Forecast)

Consolidated Net Income

4.7 billion yen

ROE

12.4 %

FY2029(Targets)

Consolidated Net Income

6 billion yen or more

ROE

15 % or more

Total return ratio

Around 60 %

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Business Portfolio Transformation

E-commerce Business

- Completed exit from unprofitable businesses
- Transition to a high-margin D2Cmodel and drive profitability improvements



Turnaround

Business turnaround



Mature

Mail-order Business

- Generate stable revenue by leveraging our strong partnership with Co-ops
- Maximize profitability by balancing growth initiatives with financial discipline

Low-cost operating model



Investment

Solutions Business

- Concentrate management resources on logistics outsourcing, payment processing, and BPO
- Drive transformational growth through M&A and other initiatives while enhancing profitability

Business scope expansion

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Capital Allocation Policy (FY2025-FY2029)

By leveraging stable cash generation and the monetization of surplus assets, we will optimally allocate capital between ”investments for profit growth” and ”stable shareholder returns based on payout ratio and DOE,” all while maintaining strict financial discipline.

Cash generation (5-year cumulative)



Uses of cash

Strategic investment — **15 billion yen**

M&A to drive non-linear growth

Growth investment — **10 billion yen**

Expenditures for the maintenance and renewal of existing facilities, expansion of logistics facilities, and strengthening of operational efficiency and business foundations

Shareholder return — **Around 16 billion yen**

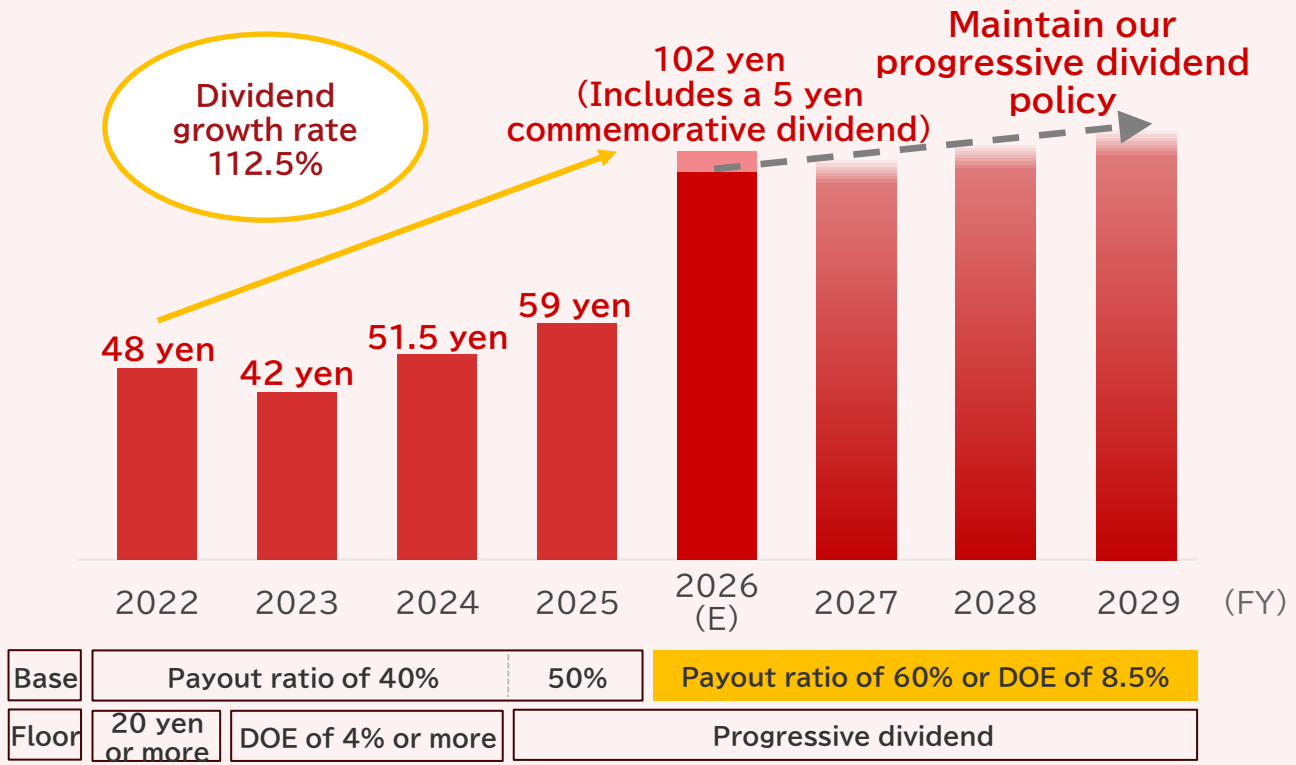
Implementation of a progressive dividend policy based on a consolidated payout ratio of 60% or DOE of 8.5%, whichever is higher. Driving steady expansion of shareholder returns.

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Shareholder Return Policy

- Updated shareholder return metrics to ”a payout ratio of 60% or DOE of 8.5%” to achieve our 15%+ ROE target set forth in the medium- to long-term vision.
- Drive stable profit distribution unaffected by short-term earnings fluctuations through a progressive dividend policy, while executing flexible share buybacks.

Trends in dividend per share



Dividend policy

Implementation of **a progressive dividend** policy based on **a consolidated payout ratio of 60%** or **DOE of 8.5%**, whichever is higher.

Additional returns

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.

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Business Overview

Solutions Business 《BtoB》

We offer a “One-Stop Solution Service” to support e-commerce/mail-order business vendors 360-degree.

【Corporate Structure】

scroll 360° / Catch Ball 株式会社キャッチボール / MOSHIMO / BeBorn / YINHENA CHENGDU.INTERNET SERVICE / ZonExpert

Mail-order Business 《BtoBtoC》

We primarily offer mail-order sales (catalog and some online) targeting members of Co-op home delivery services.

【Corporate Structure】

scroll / scroll international / 詩克楽商貿（上海）有限公司 / SCROLL VIETNAM CO.,LTD. / SCROLL BANGLADESH CO.,LTD.

E-commerce Business 《BtoC》

We mainly conduct internet sales of specialized products through our own website and online shopping malls.

【Corporate Structure】

Naturum / 株式会社ミヨシ / 草木果花 SOKAMOCKA / AXES

Group Jurisdiction Business 《BtoB》

We manage logistics centers at various locations nationwide, utilize real estate effectively.

【Corporate Structure】

scroll logistics

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Company Overview

すべての「欲しい」を解決する。

scroll

Direct Solution Company

Company Name	Scroll Corporation
Headquarters	2-24-1 Sato, Chuo-ku, Hamamatsu-shi, Shizuoka
Representative	Tomohisa Tsurumi, President, CEO & COO
Established / Founded	October 1, 1943 (Founded:1939)
Principle Business	Solutions Business(support services for e-commerce businesses), Mail-order Business, E-commerce Business, Group Jurisdiction Business
Listing Market	TSE Prime Market(8005)

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E-mail : ir@mb.scroll.jp

Website address: https://www.scroll.jp/en/

★Caution regarding forward-looking statements

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. These statements do not purport that the Company pledges to realize such statements. Actual business and other results may differ from the forecast figures due to various factors going forward.

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