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May 7, 2025

Company name:	Scroll Corporation
Name of representative:	Tomohisa Tsurumi, Representative Director and President (Ticker symbol: 8005; TSE Prime)
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Notice Change in Basic Policy on Shareholder Return

Scroll Corporation (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on May 7, 2025, to change our basic policy on shareholder return as follows.

The revised shareholder return policy will be applied from the fiscal year ending March 31, 2026.

1. Reason for change

The Company promotes ROE-oriented management and aims to maximize direct profit returns and shareholder value over the medium to long term. The Company considers returns to shareholders to be one of its most important management priorities and implements stable and continuous dividends.

Recognizing that improving return on capital beyond the cost of capital is an important management issue, and in order to clarify our stance on returning profits to shareholders, we have revised our dividend policy by incorporating a total return ratio indicator, including share buybacks, as follows.

2. Details of changes

(1) Before change

- (i) The Company's basic target for dividends is to implement with a consolidated dividend payout ratio of 40% while setting a minimum dividend on equity ratio (DOE) of 4%.
- (ii) Regarding retained earnings, the Company will invest in growth to maximize corporate value and distribute profits in a stable manner, while flexibly purchasing treasury shares to return surplus funds reserved over the long term to shareholders.

(2) After change

- (i) The Company's basic target for dividends is to implement with a consolidated dividend payout ratio of 50% while setting a minimum dividend on equity ratio (DOE) of 4%.
- (ii) The Company will return profits to shareholders by flexibly purchasing treasury shares and other means to achieve a total return ratio of approximately 60% by FY2029, after making investments for growth and stable profit distribution with the aim of maximizing corporate value.

(Reference) Breakdown of annual dividends

	Annual dividends (Yen)		Total
	Second quarter end	Fiscal year end	
Forecast for the current fiscal year (Fiscal year ending March 31, 2026)	29.50 yen	29.50 yen	59.00 yen
Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)	24.00 yen	27.50 yen	51.50 yen