



FY2025 Financial Results

(Supplementary material)

December 12, 2025

SCAT

Tokyo Stock Exchange Standard Market
Nagoya Stock Exchange Main Market
Code 3974



1. FY2025 Financial Summary.

- FY2025 Financial highlights.

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(Commemorate redundant listing on the Nagoya Stock Exchange)
- FY2025 The Gratis Allotment of shares.
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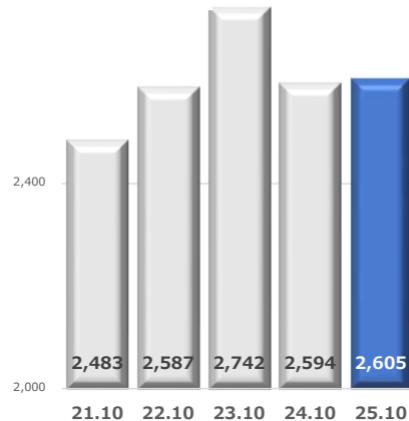
FY2025 Financial Summary

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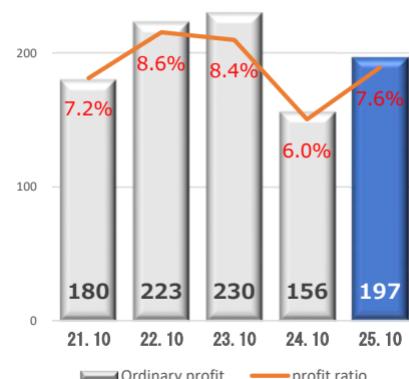


Group

- In addition to the Tokyo Stock Exchange Standard Market, the company is listed on the Nagoya Stock Exchange Main Market.
 - Commemorative shareholder benefits.
 - The Gratis Allotment of shares.(0.1 per share)
 - Effective Dividend Increase
- Medium-term three-year plan, Second year efforts.
 - Promotion of growth strategy (business improvement/efficiency)
- Unstable domestic and international situations, but DX in society is providing a boost.
 - In the information and communications industry, demand for IT & DX related services.
- Progress as originally planned.
 - The main beauty ICT business is recovering.
 - Performance in the nursing care service business stalled.
The number of facility residents leaving due to death exceeded the number of residents.
 - Revenues will increase due to steady accumulation of stock-type businesses
 - Securing human resources for growth and service improvement.
(Increase in recruitment and advertising expenses.)
- New content & new services.
 - Building new systems using AI.
 - Expansion of salon customer attraction support services.
(Release of new content and upgraded products.)
- Expansion of alliances.

« Revenue » Unit: JPY in Millions

« Ordinary profit »





■ Consolidated Financial Results

Unit: JPY in Millions

	FY2024	FY2025	
Net sales	2,594	2,605	0.4%
Cost of sales	1,597	1,569	
Gross profit (Gross profit margin)	997 (38.4%)	1,035 (39.7%)	
Selling, general and administrative expenses	849	842	
Operating profit	147	193	30.6%
Non-operating profit	10	7	
Non-operating expenses	1	3	
Ordinary profit	156	197	25.8%
Extraordinary income	4	4	
Extraordinary losses	2	8	
Profit attributable to owners of parent	100	125	25.2%

■ Segment overview

Unit: JPY in Millions

	FY2024	FY2025	
Net sales <small>(*)</small>	2,594	2,605	▲5.4%
ICT business for beauty salons	1,518	1,550	▲9.8%
Business service business	318	322	1.6%
Nursing care service business	739	718	1.9%
	FY2024	FY2025	
Segment profit <small>(*)</small>	147	193	▲35.1%
ICT business for beauty salons	62	129	▲62.2%
Business service business	29	30	153.3%
Nursing care service business	44	22	5.4%

※Total price difference is due to rental income.



Balance Sheet

Unit: JPY in Millions

	FY2024	FY2025	
Current assets	1,578	1,615	37
Cash and deposits	1,258	1,240	▲18
Fixed asset	1,360	1,419	59
Property, plant and equipment	830	911	80
Intangible assets	238	202	▲36
Software	128	128	0
Software in progress	84	65	▲19
Other	22	7	▲14
Investments and other assets	291	306	15
Total assets	2,938	3,035	97
	FY2024	FY2025	
Liabilities	992	997	5
Current liabilities	426	482	56
Non-current liabilities	565	514	▲51
Net assets	1,946	2,038	92
Shareholders' equity	1,947	2,035	87
Retained earnings	2,238	2,321	82
Total liabilities and net assets	2,938	3,035	97

Statements of Cash Flows

Unit: JPY in Millions

項目	FY2024	FY2025
Cash flows from operating activities	230	282
Cash flows from investing activities	▲112	▲194
Cash flows from financing activities	▲67	▲106
Increase (decrease) in cash and cash equivalents	49	▲18
Cash and cash equivalents at beginning of period	1,209	1,258
Cash and cash equivalents at end of period	1,258	1,240

※) Reference : Management indicators

	FY2022	FY2023	FY2024	FY2025
Net assets per share	¥ 555.60	¥ 668.18	¥ 686.19	¥ 650.79
Net income per share	¥ 24.30	¥ 52.79	¥ 35.87	¥ 43.76
Capital adequacy ratio	62.8%	62.0%	66.2%	67.2%
Return on equity	4.5%	7.9%	5.3%	6.3%
3-month average stock price at end of period	¥ 457	¥ 517	¥ 416	¥ 558
PBR (rate)	0.82	0.77	0.61	0.86
Stock price at the end of the period	¥ 431	¥ 469	¥ 388	¥ 505
PBR (rate)	0.78	0.70	0.57	0.78

Returns to shareholders

- FY2025 Commemorative shareholder benefits.
(Commemorate redundant listing on the Nagoya Stock Exchange)
- FY2025 The Gratis Allotment of shares.
- FY2025 Revision to Dividend Forecast. (Effective Dividend Increase)

- FY2026 Commemorative shareholder benefits.
(10th Anniversary of Listing on the Tokyo Stock Exchange)
- FY2027 The introduction of a shareholder benefit program.

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■ Commemorative shareholder benefits.

The Implementation of Shareholder Benefits to Commemorate Redundant Listing on the Nagoya Stock Exchange Main Board.

In commemoration of our first step to further enhancing corporate value, and in appreciation of our daily support to our shareholders, the Company has decided to implement commemorative shareholder benefits.

■ Details of Commemorative Shareholder Benefits.

Number of shares held.	Over 100 shares.
Base date.	As of the end of October 2025.
Details of Commemorative Shareholder Benefits.	QUO card worth 1000 yen.

■ Timing of giving commemorative shareholder benefits.

The shareholder benefits are scheduled to be presented in January 2026. The Company will be sent enclosed with the notice of the general meeting of shareholders.





■ The Gratis Allotment of shares.

The Company holds a large amount of treasury stock and recognizes that securing tradable shares is an important management issue.

The Company has resolved to carry out a gratis allotment of shares in order to increase the liquidity of its shares and to make effective use of its treasury stock to return profits to shareholders.

■ Overview of the gratis allotment allocation of shares.

The gratis allotment of shares will be carried out with September 30, 2025 as the record date, and the Company will allot treasury shares held by the Company free of charge at a ratio of 0.1 common shares for each common share held by shareholders recorded in the final shareholder register on that date.

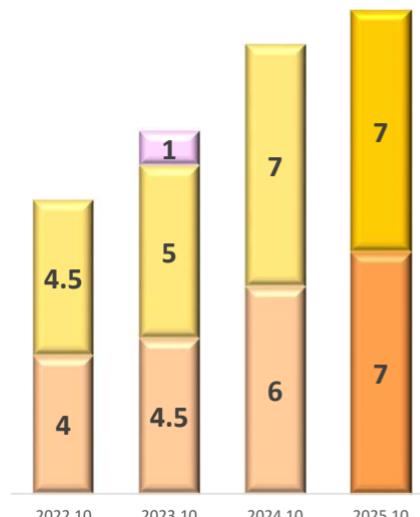
As a result of this gratis allotment of shares, 0.1 shares will be allocated per share, effectively increasing dividends by 10%.



■ Revision to dividend forecasts.

- The company have changed our initial plan and plan to increase the annual dividend by 14 yen per share. (interim dividend of 7 yen , year-end dividend of 7 yen)
- As stated in the "Notice Regarding the Gratis Allotment of shares" published on August 25, 2025, we plan to allocate 0.1 shares for each share we hold, effective October 1, 2025, effectively resulting in a 10% dividend increase.

	Annual dividends		
	Second quarter-end	Fiscal-year end	Total
Revised forecasts	7.00 Yen	7.00 Yen	14.00 Yen
FY2024	6.00 Yen	7.00 Yen	13.00 Yen
FY2023	4.50 Yen	6.00 Yen (Ordinary dividend:5.00Yen) (Commemorative dividend :1.00Yen)	10.50 Yen (Ordinary dividend:9.50Yen) (Commemorative dividend :1.00Yen)
FY2022	4.00 Yen	4.50 Yen	8.50 Yen





■ Dividend forecast (FY2026)

The Company recognizes that returning profits to shareholders is an important management issue. Our basic policy is to maintain stable dividends and to return profits appropriately in line with business performance.

■ Annual dividend forecast : ¥14-

(Second quarter-end : ¥7.00-、Fiscal-year end : ¥7.00-)

* At this point, we are forecasting a dividend amount similar to that of last year.

	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Dividend forecast (FY2026)	7.00 Yen	7.00 Yen	14.00 Yen
FY2025	7.00 Yen	7.00 Yen	14.00 Yen
FY2024	6.00 Yen	7.00 Yen	13.00 Yen

FY2025

Commemorative shareholder benefits
Redundant listing on the Nagoya Stock
Exchange Main Board.

**FY2026**

Commemorative shareholder benefits
10th Anniversary of Listing on the
Tokyo Stock Exchange

**FY2027**

The introduction of a shareholder
benefit program

**【FY2025】 Commemorative shareholder benefits.
Redundant listing on the Nagoya Stock Exchange.**

Number of shares held.	Over 100 shares.
Base date.	As of the end of October 2025.
Details of Commemorative Shareholder Benefits.	QUO card worth 1000 yen.

**【FY2026】 Commemorative shareholder benefits.
10th Anniversary of Listing on the Tokyo Stock Exchange.**

Number of shares held.	Over 100 shares.
Base date.	As of the end of October 2026.
Details of Commemorative Shareholder Benefits.	QUO card worth 1000 yen.

【FY2027】 The introduction of a shareholder benefit program

From the next record date (the end of October 2027), as of the end of October each year, eligible shareholders will be presented with QUO cards according to the number of shares they hold and their continuous holding period as follows.

- Eligible shareholders will be presented with QUO cards as follows.

Eligible shareholders. (Number of shares held)	Continuous holding period	
	less than 1 year	1 year or more
100 shares or more but less than 200 shares	Not applicable	¥500 equivalent
200 shares or more	¥500 equivalent	¥1,000 equivalent

FY2026 performance forecast

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Purpose Contributing to society by supporting SMEs through the provision of ICT

Management resource allocation plan
260 million yen
(Investment policy : About 10% of Net sales)

Growth & other investments
100 million yen

Development investment
100 million yen

DX promotion investment
30 million yen

Human capital investment
30 million yen

Basic policy : Plus 1 -Efforts for growth and deepening-

Growth strategy & value creation

Providing new services and expanding business scope

Improving product quality and service quality

Acceleration of web marketing

Risk management

Individual & organizational growth

Improving human capital

Diverse work styles & improved management

Strengthening the management base

Sustainability management

Enhancing corporate governance

FY2026
Financial goals

Milestone

Net sales : 2,600million yen

Ordinary profit : 200million yen

ROE : 6.3% • PBR : 0.86 x

Corporate value improvement goals
(Non-financial target)

- ◆ Work-life balance
Clear KPI target
- ◆ Diversity
Gender employment ratio
55 : 45
Gender ratio in management positions
8 : 2
- ◆ Work efficiency :
Progress of DX conversion plan
- ◆ Governance



Consolidated Financial Results

	FY2025		FY2026		
Net sales	2,605		2,630		+1.0%
Operating profit	193		200		+3.9%
Ordinary profit	197		200		+1.9%
Profit attributable to owners of parent	125		126		+0.7%

Segment overview

	FY2025		FY2026		
Net sales (※)	2,605		2,630		+1.0%
ICT business for beauty salons	1,550		1,533		▲1.0%
Business service business	322		330		+2.4%
Nursing care service business	718		752		+4.7%

※Total price difference is due to rental income.

ICT business for beauty salons

Providing and selling POS systems for beauty salons and sales management systems for beauty dealers. Promote accumulation of charge-type stock income such as web content income, maintenance contract income.

Business service business

For our core accounting services, word-of-mouth from customers and new referrals from regional banks and accountants have increased. Expansion of consultant revenue. Expanding consulting revenue.

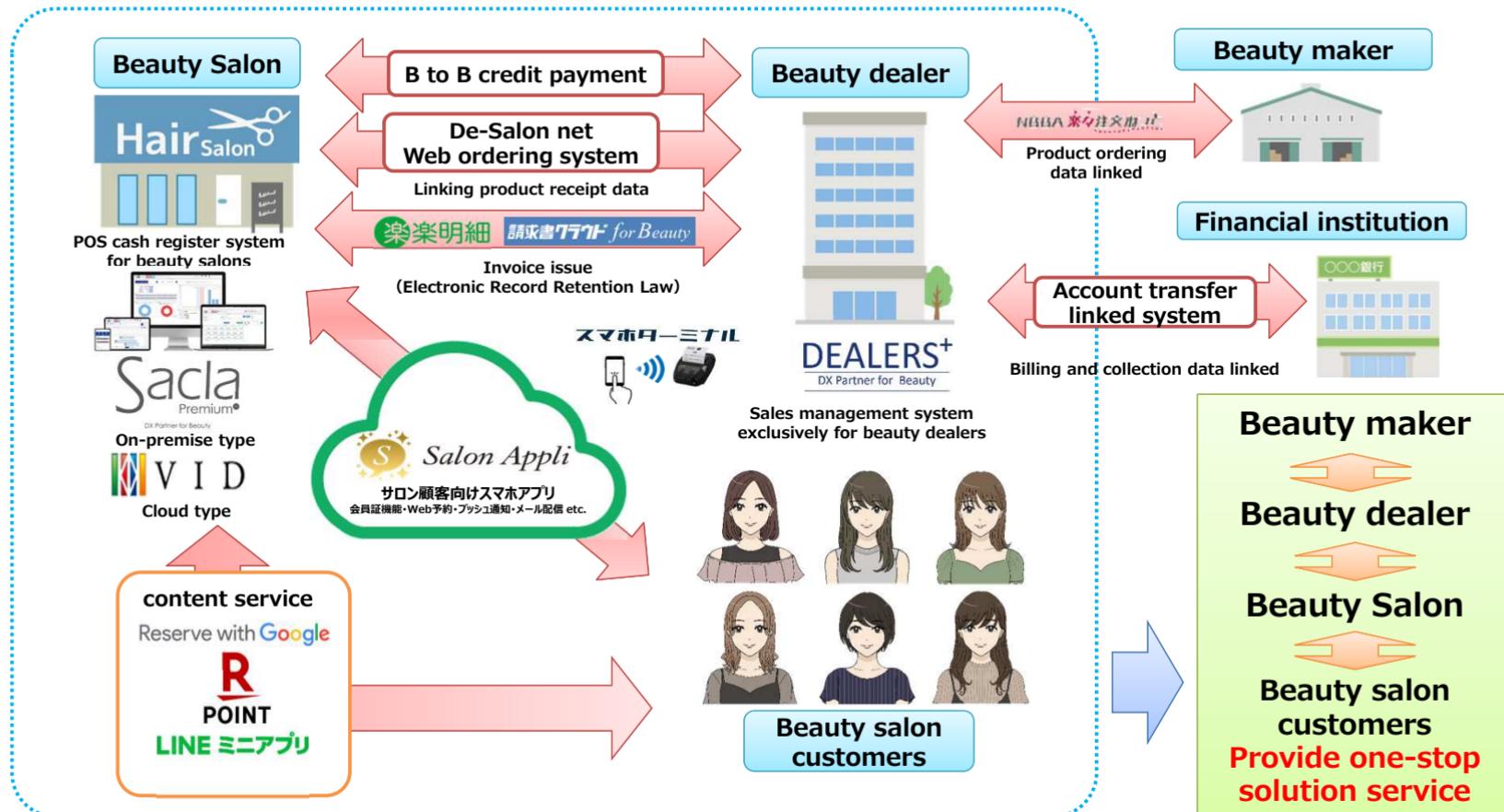
Nursing care service business

Restore the occupancy rate of nursing homes for the elderly. Expanding services offered through the resumption of facility tours and community interaction.



Topics

SCAT





Expansion of Excellent Intellectual Property (Content)

→ Improving product quality and service quality: "plus one" for system sales.

A lineup of products packed with know-how and technology accumulated over the medium to long term.

System sales (POS type CRM system)



連携

cloud karte

Providing content



Reserve with Google



Sales management system for beauty product dealers



- B to B credit payment
- EC linkage for salons
- Support for invoice system
- Compliant with ERRL (Electronic Record Retention Law)
- Bank account transfer linkage



請求書 for Beauty



【SaaS型】
クラウド型
美容業界CRMシステム



【マルチデバイス】
様々なハードウェアに対応
出先からでもアクセス可能



【予約】
WEB予約、次回予約
電話予約



【レジ】
美容業界に特化したシステム
受付、精算に対応



【会計業務】
美容業界特有の比率や集計
スタッフの管理が可能



【楽天ポイント連携】
美容業界初のシステム連携による
バッグの操作性



【かんざし連携】
大手集客サイトの予約と
予約情報連携



【Google で予約】
Googleマイビジネスから
予約が取れる集客導線を確立



As part of our support for promoting DX in beauty salons, we will begin selling "Sacla Premium Plus - DX Partner for Beauty -".

Sacla

Premium⁺

DX Partner for Beauty



■ What is "Sacla Premium Plus - DX Partner for Beauty -"?

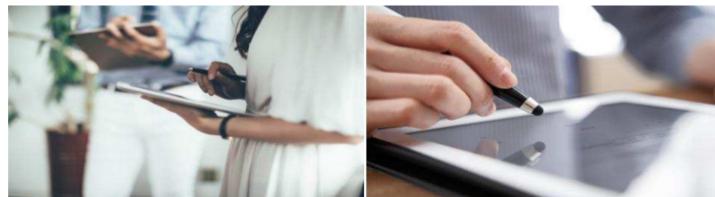


In recent years, beauty salons, which are SCAT's main clients, have been facing issues such as labor shortages and a decline in repeat customers.

Small and medium-sized salons in particular have found it difficult to utilize data and improve operational efficiency, making it difficult to maximize sales and build lasting customer relationships.

In response to these issues, Sacla Premium Plus was developed as a "DX that anyone can use."

With CRM functions at its core, it can be useful in business reform by supporting operational improvements and customer service based on data.





Part of DX promotion support for beauty dealers
"DEALERS Plus - DX Partner for Beauty -" Released



■ What is "DEALERS Plus - DX Partner for Beauty -"?

In addition to business practices unique to the beauty industry, beauty dealers are facing increasingly complex inventory management methods.

Especially for small and medium-sized beauty dealers, it is currently difficult to utilize the data necessary for sales proposals and improve the efficiency of back-office operations.

"DEALERS Plus" to solve these problems.

With sales, purchasing, and inventory management functions at its core, it can help improve your management capabilities by supporting data-based operational improvements and customer service.。

■ Labor-saving invoice processing → Integration with "RakuRaku Meisai". (Optional)

Our system is linked to the electronic invoice issuance system "Rakuraku Meisai" provided by RAKUS Co., Ltd. It complies with the Electronic Books Maintenance Act and the Qualified Invoice System.



■ RAKUS Co., Ltd.
Tokyo Stock Exchange Prime Market (3923)
Business content : Cloud service business
URL : <https://www.rakus.co.jp/>



Part of DX promotion support for beauty salons
"cloud karte" Released.

サロンのカルテ問題



cloud karteって？

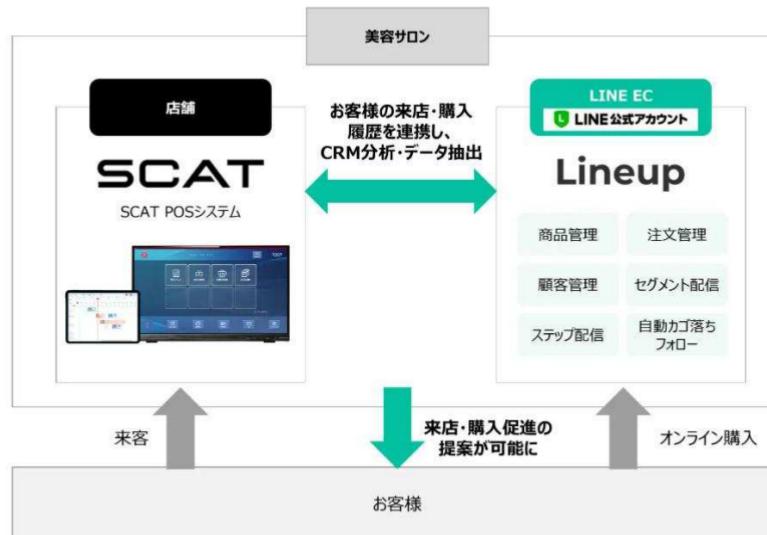


cloud karte になると、こんなにいいこと

<p>情報共有</p> <p>スマホで完結し、専線を効率化</p>	<p>カルテの保管</p> <p>収納スペース問題解消、個人情報管理も万全</p>	<p>いつでもどこでも</p> <p>事前確認・入力忘れも外出先で完結</p>
<p>マルチデバイス</p> <p>スマホ・タブレット・PCで操作可能 ※一部機能を除く</p>	<p>接続台数</p> <p>スマホ・PCも接続台数無制限</p>	<p>フリーランス対応</p> <p>技術カルテや写真の保管に利用可能</p>

Business partnership with Lineup. : Cooperation with POS system

■ Cooperation overview.



■ What is Lineup?

LINEヤフー社 公式パートナー

LINEで
ネットショップを、
カンタン開設。

Lineupは、LINE公式アカウント上にEC機能を追加し
スマホ一つでお店を開設・商品を販売・管理できるようにするサービスです。
顧客は最短わずか2タップで
LINE上で商品を購入できるようになります。

LINEで商品の販売を開始する



《Company Overview》

Company Name

Lineup, Inc.

President

Michiyuki abe

Company Address

1-12-4 Ginza, Chuo-ku, Tokyo

URL

<https://www.lineup.market/>

- For beauty salons, LINE EC purchase history is also displayed in the in-store purchase history of the POS system, and it is possible to check the visits of customers extracted through CRM analysis and make suggestions to promote purchases.

Features

- Community-based trust and achievements cultivated over the 56 years since its founding.
- Utilize know-how accumulated through support for 1,000 clients.
- We provide one-stop business services in collaboration with CPA, tax accountants, judicial scriveners, lawyers, financial institutions, insurance companies, Yayoi Co., Ltd., and other consultants.



Client



Business Service Division

“Support agencies for business innovation” (Certified by METI)



One-stop service through collaboration with a group of experts

Professional group





Management of paid nursing homes with nursing care.
(Three facilities : about 160 capacity)



Sano (about 70)



Tatebayashi (about 30)



komoro (about 60)

※) The number of tenants fluctuates depending on the number of couples moving in.

- High ratings based on family reputation.
- Easy-to-move system with no lump-sum payment.

Returning to the origins of the nursing care business.

- Contributing to the community through nursing care.
- Provides rest and vitality.



Peaceful, safe and
secure nursing care
services



Live a free and
independent life.



Energy comes from
delicious food

■ Realizing a free and selfish life.

Realizing a free and selfish life that is as similar to home as possible.
Providing safe, secure, and comfortable nursing care services.

- **Comfortable** : Comfort and protection, not care.
High percentage of staff are certified care workers (specialists).
- **Delicious meal** : Heartfelt meal with selected ingredients.
- **Living environment** : Luxury and calm living environment.



■ BCP (Business continuity program)

Prepare stockpiles and plans to realize safe and
secure nursing care even in emergencies such as
large-scale disasters and the spread of infectious diseases.

■ Expansion of visiting services.

Help with everyday problems. (Not covered by nursing care insurance OK)
→ Providing services that meet the needs of users and
their families.

■ Comfortable working environment.

- Introducing a 3-day weekend system in addition to the
conventional 2-day weekend system. (full-time employees)
- Free vacation leave system.
- Qualification acquisition support system
- Long service award system.
- Childcare support program

※) Tochigi nursing care personnel training certification system:
Obtained the highest rank of 3 stars.



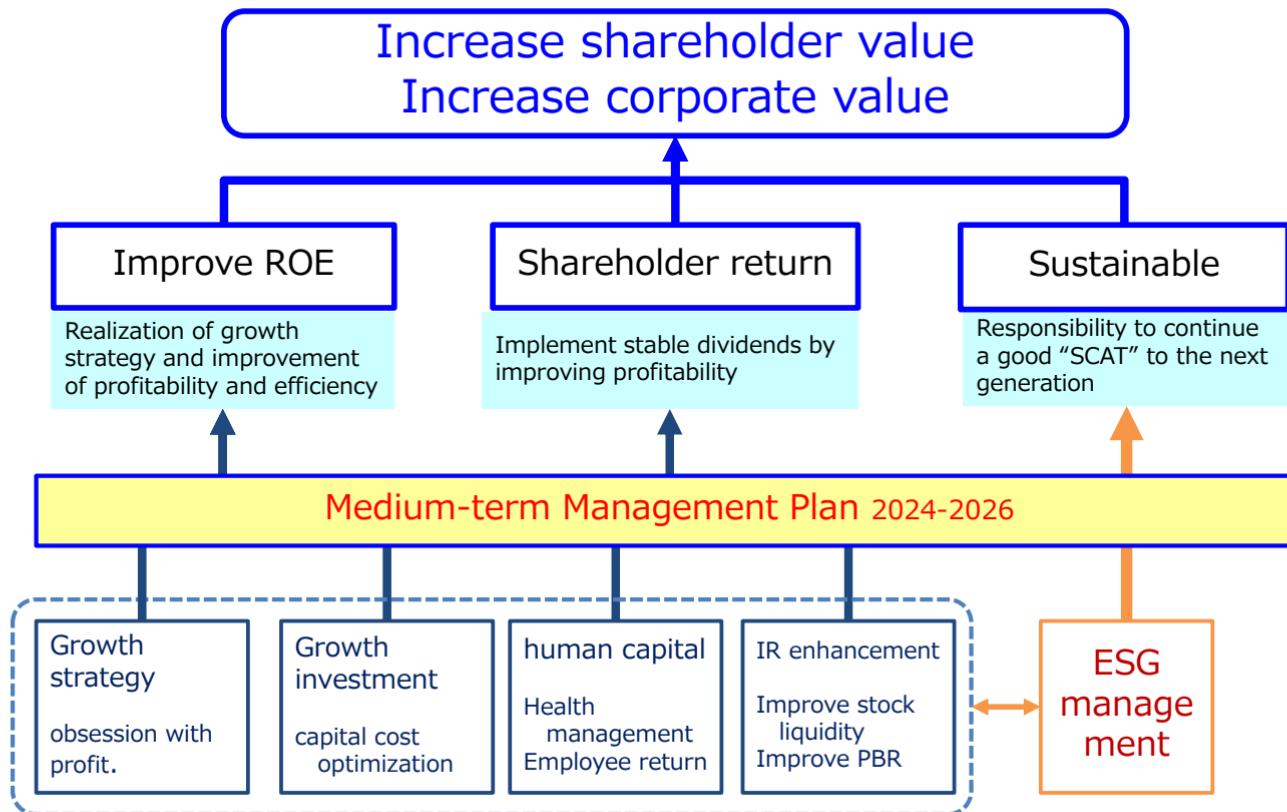


Overview of the three-year medium-term management plan

— Measures to improve shareholder value and corporate value —

FY10/2024 – FY10/2026

SCAT



SCAT Inc. a leading company in promoting DX in the beauty salon industry, as part of the promotion of DX in the hairdressing industry and the sustainable environmental management support (SDGs) environment-friendly menu, we are promoting the "HP Carbon Neutral Computing Service" and "PC Reuse Program (safe and sustainable)" provided by HP Japan Inc., Ltd. We have been able to visualize our environmental efforts through carbon neutrality.



『Company Overview』

Company Name	HP Japan Inc.
President	Nobuki Kkado
Company Address	1-2-70 Konan, Minato-ku, Tokyo Japan
URL	https://www.hp.com/jp-ja/home.html

■ Adopting a carbon neutral concept.

- Adopted "HP Carbon Neutral Computing Service" and "PC Reuse Program" provided by HP Japan Inc.
- This service calculates and offsets the CO₂ emissions of each device, from procuring PC raw materials to use and disposal.
- Offsets are carried out after highly accurate carbon footprint calculations in accordance with the Carbon Neutral Protocol, a rigorous standard set by internationally trusted professional organizations.
- A PC with offset applied becomes a carbon neutral PC (certificate can also be issued)
- It is possible to provide the most environmentally friendly PC that can currently be considered, and to visualize its effects, which cannot be achieved by simply carbon offset using carbon credits.

■ Solution effectiveness

- ① The actual value of initiatives can be "visualized" in the form of a certificate.
- ② It is possible to provide "persuasive data" to related organizations and consumers.
- ③ As a company, you can visualize your own efforts with sustainability in mind.
- ④ It can be expected to raise awareness of corporate social responsibility and environmental protection and contribute to combating climate change.



Company Profile

SCAT

Mission & Philosophy

- ◆ Contribution to society through management support for small and medium-sized enterprises by providing ICT.
- ◆ We always challenge ourselves to develop new products and services and aim to create customers.

Basic information

Company Name	SCAT Inc.
Establishment	December 1969
Capital	200 million yen
Representative	Hideo Nagashima Representative Director and President
Oyama Head Office	1-6-33 Joto, Oyama City, Tochigi Prefecture
Tokyo Head Office	1-2-1, Shibaura, Minato-ku, Tokyo
Number of Employees	190 (FY10/2025)
Consolidated sales	2,605million yen (FY10/2025)
Business Description	<ul style="list-style-type: none"> • Beauty ICT business • Business service business • Nursing care service business
subsidiary	<ul style="list-style-type: none"> • TBC Silver Service Co., Ltd.

Response to ESG Issues

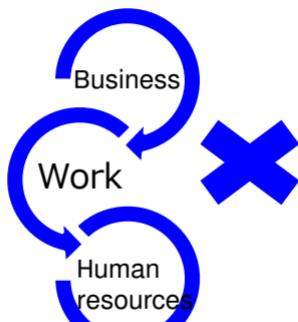
Materiality	Specific action items	SDGs
Efforts to address environmental issues.	Promotion of resource recycling <ul style="list-style-type: none"> • Promotion of paperless. (75% reduction) • Use of renewable energy • Introduction of eco-friendly commercial vehicles 	  
Environment		 
Promotion of DX in advanced information society and business society.	DX promotion <ul style="list-style-type: none"> • Provision and dissemination of ICT systems • ICT promotion in B to B to C • Business efficiency (Remove the stamp) • Eliminate legacy systems 	  
Social (DX)		 
Realization of a society where people can play an active role.	Health and Welfare <ul style="list-style-type: none"> • Supporting the elderly and contributing to the community through nursing care services. Creating a comfortable working environment <ul style="list-style-type: none"> • Diverse work styles and career support. • Promoting active participation of women. 	  
Social (Work)		  
Practicing fair and transparent corporate activities.	<ul style="list-style-type: none"> • Sophistication of corporate governance • Thorough compliance • Appropriate risk management 	 
Governance		

- Digital Transformation Certification



Under the DX certification system, the government (METI) certifies "DX-Ready" businesses that are ready to promote DX.

Our company will comply with the Digital Governance Code and strive to further promote DX.



- IT introduction support business operator

In order to improve the productivity of SMEs, we provide support for procedures such as various applications, including proposals and introduction support for IT tools.



サービス等生産性向上IT導入支援事業

- Support agencies for business innovation

Our company has been certified by the government as having a certain level of specialized knowledge and practical experience related to supporting SMEs.

In order to strengthen the management capabilities of SMEs, we provide a variety of highly specialized support services, such as business plan formulation/implementation support and management situation analysis.





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- The information contained in this document has been prepared based on generally accepted economic and social conditions and certain assumptions we believe to be reasonable, but is subject to change without notice.
- Information provided in this document contains "forward-looking statements." They are based on current expectations, forecasts and assumptions that involve risks and involve uncertainties that could cause results to differ materially from those statements.
- These risks and uncertainties include general industry and market conditions, general domestic and international economic conditions such as interest rate and currency exchange fluctuations.
- Even if there is new information or future events in the future, we do not assume any obligation to update or revise the forward-looking statements contained in this document.

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Tokyo Stock Exchange Standard Market
Nagoya Stock Exchange Main Market
Code 3974