

December 12, 2025

Company name: SCAT Inc.

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

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## **Notice regarding differences between individual performance and previous fiscal year results**

SCAT Inc. (the "Company"), would like to inform you that there has been a difference between the individual results for the FY2025 and the previous fiscal year's results as follows.

### **1. Differences between individual results for fiscal 2025 and previous fiscal year results.**

	Net sales	Operating profit	Ordinary profit	net income	Net income per share
Previous period results (A)	Million yen 1,763	Million yen 103	Million yen 109	Million yen 74	¥26.52-
Actual results (B)	1,836	171	177	119	¥41.81-
Difference (B-A)	73	68	68	45	—
Difference (%)	4.1%	66.6%	62.2%	61.8%	—

### **2. Reason for differences**

In our core beauty ICT business, we are working to build up stock-type revenues from system sales (product sales), which are the main source of revenue, as well as maintenance, content, and new fee-based services. We have been certified by the METI as a DX certified business and an IT implementation support business, and the products and content services we provide are now eligible for IT implementation subsidies. Furthermore, we steadily captured replacement demand following the end of support for Windows 10 in October this year, and secured profits that exceeded those of the previous fiscal year. We also sought to stabilize our revenue base by expanding stock-based revenue, including web content and maintenance contracts.

In the business services business, monthly business sales provide stable revenue as a base, and we have also been certified by the METI as "Support agencies for business innovation" and are working to expand our consulting services.

For full-year consolidated results, please refer to the "Consolidated Financial Results for the Year Ended October 31, 2025[Japanese GAAP]" disclosed today.

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