



September 11, 2026

Company name: SCAT Inc.
(Tokyo Stock Exchange Standard Market , Code 3974)

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Notice Regarding Revision of Full-Year Earnings Forecast

SCAT Inc. (the “Company”) announces that at the Board of Directors meeting held on September 11, 2026, will revise the consolidated business forecast announced on December 12, 2025, based on recent business trends as follows.

1. Revision of the consolidated earnings forecast for the current fiscal year.

(November 1, 2025 to October 31, 2026).

	Net sales	Operating profit	Ordinary Profit	Profit attributable to owners of parent	Net Income per Share
Previous Forecasts. (A)	Million yen 2,630	Million yen 200	Million yen 200	Million yen 126	Yen 40.19
Revised Forecasts. (B)	2,546	107	117	60	19.25
Increase or decrease. (B-A)	△83	△93	△83	△65	—
Increase or decrease. (%)	△3.2%	△46.5%	△41.5%	△52.1%	—
(Reference) Previous period results (FY2025)	2,605	193	197	125	43.76

2. Revision for the revision.

(1) Business Performance

During the current fiscal year, business performance remained generally in line with the plan through the first half. However, performance in our core Beauty ICT Business slowed in the second half. While recurring revenues from web content, subscription-based cloud systems, and maintenance services continued to grow, system sales (hardware sales) fell approximately JPY 100 million short of the target

This fiscal year represents a temporary low point in the system replacement cycle, as fewer existing customers are due for replacement following the sales slowdown during the COVID-19 pandemic (FY2020–FY2021). Although the decline in unit sales had been anticipated, rising procurement costs for servers, memory, and other hardware put additional pressure on operating profit.

(2) Accounting for various expenses related to M&A

At the Board of Directors meeting held on September 4, 2026, the Company resolved that its consolidated subsidiary, TBC Silver Service Co., Ltd., would acquire all shares of IDA System Co., Ltd. (headquartered in Kasama City, Ibaraki Prefecture; Representative: Kazuhiko Yamada, Director), the operator of the nursing care facility “Silver Park Hakoda,” thereby making IDA System a subsidiary of TBC Silver Service and a sub-subsidiary of the Company.

As a result of the acquisition, the Company expects to record approximately JPY 28.8 million in acquisition-related expenses as SG&A expenses.

(3) Recording of stock acquisition rights issuance costs (non-operating expenses)

At the Board of Directors meeting held on August 26, 2026, the Company resolved to issue the First Series of Stock Acquisition Rights through a third-party allotment.

Accordingly, the Company expects to record JPY 6.17 million in stock acquisition rights issuance expenses attributable to the fiscal year ending October 2026 as non-operating expenses.

※) Supplement

The impact on the Company’s financial performance from the unauthorized use of its paid cloud service by a third party, as announced on September 4, 2026, is currently under review.

The Company will promptly disclose any matters requiring disclosure as they become known.

Note: This document has Been Translated from the Japanese original for reference purposes only.

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