September 11, 2026

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

Representative： Hideo Nagashima
Representative Director and President

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Notice of Revision to Dividend Forecast （Dividend Increase）

SCAT Inc. (the “Company”) announces that at the Board of Directors meeting held on September 11,2026, consequently the dividend forecast has been revised, as described below.

1. Reasons for Revisions to Dividend Forecasts.

The company recognizes that returning profits to our shareholders is one of our most important management issues, and our basic policy is to provide "continuous shareholder returns based on stable dividends." Furthermore, we pay dividends twice a year (interim dividend and year-end dividend) in order to enhance opportunities to return profits to shareholders.

As announced today, September 11, 2026, in the “Notice of Revision to Full-Year Financial Forecasts,” the Company has revised downward its consolidated financial forecasts for the fiscal year ending October 2026. However, the factors behind the revision are considered temporary.

Based on our basic policy of “continuous shareholder returns through stable dividends,” we have decided to increase our year-end dividend forecast, regardless of the dividend payout ratio or other percentage-based benchmarks.

Regarding the dividend for the fiscal year ending October 31, 2026, we are revising the annual dividend forecast announced on December 12, 2025 (originally 14 yen per share, comprising an interim dividend of 7 yen and a year-end dividend of 7 yen). We plan to increase the year-end dividend by 0.50 yen per share, resulting in a revised annual dividend forecast of 14.50 yen per share (comprising an interim dividend of 7 yen and a year-end dividend of 7.50 yen).

2.Dividend forecast.

	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Dividend forecast Announced on December 12,2025	—	7.00 Yen	14.00 Yen
Revised forecast	—	7.50 Yen	14.50 Yen
Results for the current term	7.00 Yen	—	—
Actual results for the previous fiscal year	7.00 Yen	7.00 Yen	14.00 Yen

(Reference) Regarding Shareholder Benefits (Commemorative Benefits).

Regarding shareholder benefits for the fiscal year ending October 31, 2026, and as announced on December 12, 2025, in the "Notice Regarding the Implementation of Shareholder Benefits Commemorating the 10th Anniversary of Listing on the Tokyo Stock Exchange and the Introduction of a Regular Shareholder Benefit Program for the Fiscal Year Ending October 31, 2027," we plan to offer a commemorative benefit—a 1,000-yen QUO Card—to shareholders holding at least one unit (100 shares) of our stock as of October 31, 2026. This initiative is intended to express our gratitude for the ongoing support of our shareholders as we mark the 10th anniversary of our listing on the Tokyo Stock Exchange.

Furthermore, we plan to introduce a shareholder benefit program for the fiscal year ending October 31, 2027, with benefits determined based on the number of shares held and the duration of continuous share ownership.

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