





July 8, 2025

Company name:	SCAT Inc.	
	(Tokyo Stock Exchange Standard Market, Code 3974)	
Representative :	Hideo Nagashima	
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Notice of the Implementation of Shareholder Benefits to Commemorate Redundant Listing on the Nagoya Stock Exchange Main Board

At the meeting of the Board of Directors held today, SCAT Inc (the "Company") have resolved to implement commemorative shareholder benefits in connection with the overlapping listing on the Nagoya Stock Exchange Main Board. The Company is pleased to announce the following.

1. Purpose of the commemorative shareholder benefits.

The Company, listed on the Tokyo Stock Exchange Standard Market, is committed to continuously enhancing its corporate value and strengthening its governance. It is also dedicated to raising awareness of its business and growth initiatives by strengthening its investor relations activities.

The purpose of this listing on the Nagoya Stock Exchange Main Market, which primarily caters to individual investors, is to increase engagement with individual investors, to expand the Company's individual investor base, and to ensure the liquidity of the stock.

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.

- 2. Summary of Commemorative Shareholder Benefits
 - (1) Target shareholders.

This offer is open to shareholders who hold one unit (100 shares) or more of our shares and are listed or recorded in our shareholder register as of the end of October 2025.

(2) 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.

X)This will be the only time we offer a commemorative shareholder benefit in connection with our dual listing.

(3) 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.)

3. Future Shareholder Returns

This commemorative shareholder benefit program will be held just once in commemoration of the listing on the Nagoya Stock Exchange Main Market.

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."

In addition, we will continue to consider and implement further enhancements to shareholder returns.

Note: This document has Been Translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.