

SCAT



August 25, 2025

Company name: SCAT Inc.

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

Representative : Hideo Nagashima

Representative Director and President

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Notice of Revision to Dividend Forecast (Effective Dividend Increase)

SCAT Inc. (the “Company”), we would like to announce that at the Board of Directors meeting held on August 25, 2025, it was resolved to carry out a gratis allotment of shares using treasury stock held by the company. As a result, we will effectively increase our forecast for the final dividend for the fiscal year ending October 2025.

1. Purpose of the gratis allotment allocation of shares.

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.

Regarding dividends for the fiscal year ending October 2025, orders and business performance are progressing steadily toward the end of the current fiscal year, and we plan to pay an annual dividend of 14 yen per share (interim dividend of 7 yen and year-end dividend of 7 yen).

The company plans to allocate treasury shares free of charge at a ratio of 0.1 shares for each common share on October 1, 2025. As a result of this gratis allotment of shares, 0.1 shares will be allocated per share, effectively increasing dividends by 10%.

2. Dividend forecast.

| | Dividend per share | | |
|--|--------------------|-----------------|--------|
| | Second quarter-end | Fiscal-year end | Total |
| Dividend forecast (announced on March 14, 2025) | — | 7 Yen | 14 Yen |
| Revised forecast | — | 7 Yen | 14 Yen |
| Results for the current term | 7 Yen | — | — |
| Actual results for the previous fiscal year | 6 Yen | 7 Yen | 13Yen |

There is no change to the forecast final dividend for the fiscal year ending October 2025 (7 yen per share). The company plans to allocate treasury shares free of charge at a ratio of 0.1 shares for each common share on October 1, 2025. As a result of this gratis allotment of shares, 0.1 shares will be allocated per share, effectively increasing dividends by 10%.

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

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