



October 14, 2025

Company name: SCAT Inc.

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

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Notice Regarding Revision of Consolidated Earnings Forecast

SCAT Inc. (the “Company”) announces that at the Board of Directors meeting held on October 14, 2025, will revise the consolidated business forecast announced on December 13, 2024, as we have now been able to confirm the general outlook based on recent business trends.

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

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

(November 1, 2023 to October 31, 2024).

	Net sales	Operating profit	Ordinary Profit	Profit attributable to owners of parent	Net Income per Share
Previous Forecasts. (A)	Million yen 2,718	Million yen 215	Million yen 215	Million yen 136	Yen 47.70※
Revised Forecasts. (B)	2,600	185	189	118	41.11
Increase or decrease. (B-A)	△118	△30	△26	△18	—
Increase or decrease. (%)	△4.3%	△14.0%	△12.1%	△13.2%	—
(Reference) Previous period results (FY2023)	2,594	147	156	100	35.87

※) 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. The impact of the gratis allotment is taken into account in the consolidated earnings forecast for net income per share.

(2) Reason for the revision.

Regarding the consolidated financial forecast for the fiscal year ending October 2025, we expect sales and profits in our core Beauty ICT business and Business services business to be roughly in line with our initial plan.

Meanwhile, in the Nursing care services business, we provide terminal care (end-of-life care) at nursing facilities, but since May 2025, we have seen a series of deaths of elderly residents due to senility or the worsening of chronic illnesses. The number of residents entering nursing care facilities was higher than in previous years due to facility management that is rooted in the local community, but the number of people leaving (passing away) exceeded the number of residents. As a result, the decline in facility utilization rates has had a significant impact on business profit and loss, with segment sales expected to decrease by approximately 66 million yen (a decrease of 8.4% compared to the initial plan) and segment profit expected to decrease by approximately 33 million yen (a decrease of 58.9% compared to the initial plan).

In light of the above, we have decided to revise our consolidated full-year earnings forecasts due to discrepancies in operating income, ordinary income, from our initial forecasts.

2. Revision of year-end dividend forecast.

There will be no revision to the year-end dividend forecast due to this revision of the earnings forecast.

Note:

The above forecasts are calculated based on information available as of the date of announcement of this document, and actual results may differ from the forecasts due to various factors.

Note:

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