



December 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 Regarding Dividend of Surplus

SCAT Inc. (the “Company”) announces that at a Board of Directors meeting held on December 25, 2025, a resolution was passed to pay year-end dividends with a record date of October 31, 2025.

1. Details of Interim Dividend

	Decided amount	Most recent dividend forecast (announced on August 25, 2025)	Results for the previous period
Record date	October 31, 2025	Same as left	October 31, 2024
Dividend per Share	7.00 Yen	Same as left	7.00 Yen
Total amount of dividend payouts	23.51 million yen	—	21.33 million yen
Effective date	January 13, 2025	—	January 14, 2024
Source of dividends	Retained earnings	—	Retained earnings

2. Reason

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.

The dividend for the current consolidated fiscal year (FY 2025) is scheduled to be 14 yen per share (7yen interim dividend, 7yen year-end dividend). The annual dividend for the previous fiscal year (FY 2024) was 13 yen per share (6yen interim dividend, 7yen year-end dividend), increased by 1 yen.

(Reference) Breakdown of annual dividend

	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Results for the current term	7.00 Yen	7.00 Yen	14.00 Yen
Actual results for the previous fiscal year	6.00 Yen	7.00 Yen	13.00 Yen

Dividend-related documents will be sent out along with the Notice of the General Meeting of Shareholders and the Voting Card on Friday, January 9, 2026.

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.