



FY2026 First quarter Financial Results (Supplementary material)

March 13, 2026

SCAT

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

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(2024.10~2026.10)
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FY2026 First quarter Financial Summary

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Purpose Contributing to society by supporting SMEs through the provision of ICT

Management resource allocation plan
260 million yen
(Investment policy :
About 10% of Net sales)

Human capital investment
80 million yen

Development investment
100 million yen

DX promotion investment
30 million yen

Growth & other investments
50 million yen

Basic policy : Plus 1 -Efforts for growth and deepening-

Growth strategy & value creation

Providing new services and expanding business scope

Improving product quality and service quality

Acceleration of web marketing

Risk management

Individual & organizational growth

Improving human capital

Diverse work styles & improved management

Strengthening the management base

Sustainability management

Enhancing corporate governance

FY2026 Financial goals

Milestone

Net sales : 2,600 million yen
Ordinary profit : 200 million yen
ROE : 7.0% · PBR : 0.7x

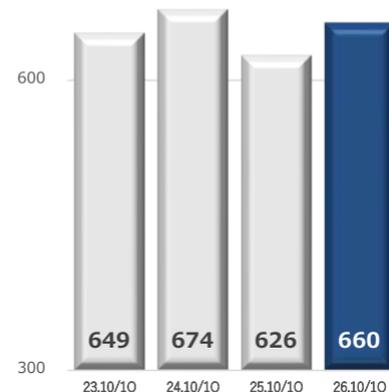
Corporate value improvement goals
(Non-financial target)

- ◆ **Work-life balance**
Clear KPI target
- ◆ **Diversity**
Gender employment ratio
55 : 45
Gender ratio in management positions 8 : 2
- ◆ **Work efficiency :**
Progress of DX conversion plan
- ◆ **Governance**

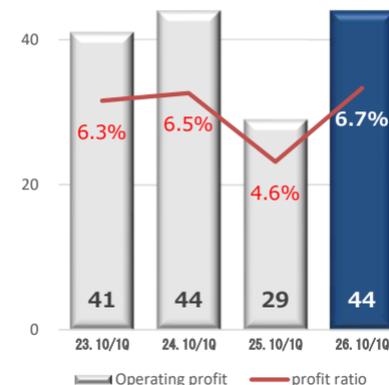
Group

- **Medium-term three-year plan,**
 - Building a foundation for promoting growth strategies. (business improvement and efficiency)
- **Unstable domestic and international situations, but DX in society is providing a boost.**
 - Unstable domestic and international situations. (weak yen, rising prices, impact on individual investment)
 - In the information and communications industry, demand for IT&DX related services.
- **Progress as originally planned.**
 - Beauty ICT business shifts from system sales to stock-based revenue model.
 - Strengthening sales promotion with new product releases.
 - Revenues will increase due to steady accumulation of stock-type businesses.(Maintenance & content sales, business services & Securing residents for nursing care facilities.)
 - Securing human resources for growth and service improvement. (Increase in recruitment and advertising expenses.)
- **New content & new services.**
 - Building new systems using AI
 - Expansion of salon customer attraction support services. (Release of new content and upgraded products.)
 - Expanding consulting services for small and medium-sized enterprises.
- **Expansion of alliances.**

《 Net sales 》 Unit: JPY in Millions



《 Ordinary profit 》



Unit: JPY in Millions

	FY2025 1st Quarter	FY2026 1st Quarter	Rate of change	FY2026	YoY change rate	Progress
Net sales	6 2 6	6 6 0	+ 5.5%	2, 6 3 0	+ 1.0%	25.1%
Cost of sales	3 8 5	4 0 1				
Gross profit (Gross profit margin)	2 4 1 (38.5%)	2 5 9 (39.2%)				
Selling, general and administrative expenses	2 1 1	2 1 4				
Operating profit	2 9	4 4	+ 52.6%	2 0 0	+ 3.9%	22.2%
Ordinary profit	2 9	4 5	+ 55.1%	2 0 0	+ 1.9%	22.8%
Profit attributable to owners of parent	1 7	2 8	+ 57.9%	1 2 6	+ 0.7%	22.5%

▣ **Progressing as planned** : Sales and profits have been steadily increasing compared to the previous fiscal year.

- ▣ **Net sales** : The beauty ICT business is performing well.
 (replacement following the end of Windows 10 maintenance, growth in paid stock sales)
 Business services business also performing well.
 Declining occupancy rates affect profits in the nursing care service business.

※Total price difference is due to rental income. Unit: JPY in Millions

	FY2025 1st Quarter	FY2026 1st Quarter	Rate of change	FY2025	Progress
Net sales (※)	6 2 6	6 6 0	+5.5%	2, 6 3 0	25.1%
Beauty ICT business	3 5 3	4 0 2	+13.7%	1, 5 3 3	26.2%
Business service business	7 9	8 0	+1.3%	3 3 0	24.4%
Nursing care service business	1 8 9	1 7 4	▲7.9%	7 5 2	23.2%
Segment profit (※)	2 9	4 4	+52.6%		
Beauty ICT business	3	3 3	+932.9%		
Business service business	7	8	+6.3%		
Nursing care service business	15	0.1	▲99.2%		

Beauty ICT business

Promoting a shift from a revenue structure centered on system sales to a stock-based revenue model. Responding to replacement due to the end of support for Windows 10 from the previous fiscal year. Creating new systems through the use of AI. System and content evolution

Business service business

Core accounting services increased sales and profits. Expanding client asset management services. (Real estate transactions and risk management). We have seen an increase in word-of-mouth from customers and new referrals from local banks and professional services.

Nursing care service business

Occupancy rates at nursing homes for the elderly are declining. (Increased number of applicants due to various events and strengthened community ties). Recruitment activities related to personnel expenses and nursing care staff recruitment to maintain and expand high-quality nursing care services

Unit: JPY in Millions

	FY2025	FY2026 1st Quarter	
Current assets	1,615	1,570	▲45
Cash and deposits	1,240	1,227	▲12
Fixed asset	1,419	1,389	▲30
Property, plant and equipment	911	902	▲8
Intangible assets	202	193	▲8
Software	128	134	5
Software in progress	65	54	▲10
Other	7	3	▲3
Investments and other assets	306	293	▲13
Total assets	3,035	2,959	▲75

	FY2025	FY2026 1st Quarter	
Liabilities	997	915	▲81
Current liabilities	482	408	▲74
Non-current liabilities	514	507	▲7
Net assets	2,038	2,044	5
Shareholders' equity	2,035	2,041	5
Retained earnings	2,321	2,326	4
Total liabilities and net assets	3,035	2,959	▲75

※) Reference : Management indicators

	FY2024	FY2025	FY2026 1st Quarter
Net assets per share	¥ 686.19	¥ 650.74	¥ 652.35
Net income per share	¥ 35.87	¥ 43.76	¥ 9.06
Capital adequacy ratio	66.2%	67.2%	69.1%
Return on equity	5.3%	6.3%	1.4%
3-month average stock price at end of period	¥ 416	¥ 558	¥ 547
PBR (rate)	0.61	0.86	0.84
Stock price at the end of the period	¥ 388	¥ 505	¥ 571
PBR (rate)	0.57	0.78	0.88

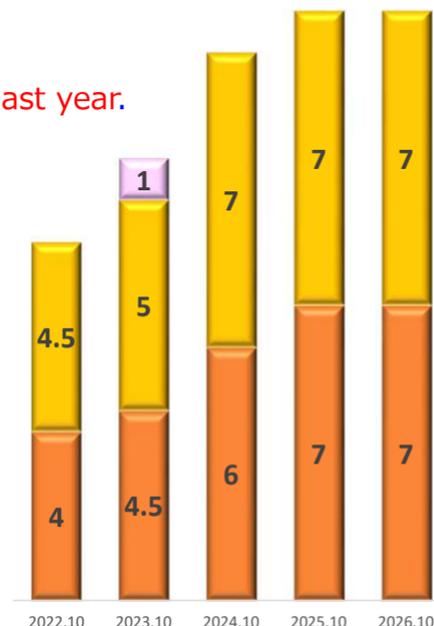
■ Dividend forecast (FY2026)

The Company recognizes that returning profits to shareholders is an important management issue. Our basic policy is to maintain stable dividends and to return profits appropriately in line with business performance.

- Annual dividend forecast : ¥ 14-
 (Second quarter-end : ¥ 7.00-、 Fiscal-year end : ¥ 7.00-)

* At this point, we are forecasting a dividend amount similar to that of last year.

	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Dividend forecast (FY2026)	7.00 Yen	7.00 Yen	14.00 Yen
FY2025	7.00 Yen	7.00 Yen	14.00 Yen
FY2024	6.00 Yen	7.00 Yen	13.00 Yen



FY2025

Commemorative shareholder benefits
Redundant listing on the Nagoya Stock
Exchange Main Board.



FY2026

Commemorative shareholder benefits
10th Anniversary of Listing on the
Tokyo Stock Exchange



FY2027

The introduction of a shareholder
benefit program

【FY2025】 Commemorative shareholder benefits. Redundant listing on the Nagoya Stock Exchange.

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.

【FY2026】 Commemorative shareholder benefits. 10th Anniversary of Listing on the Tokyo Stock Exchange.

Number of shares held.	Over 100 shares.
Base date.	As of the end of October 2026.
Details of Commemorative Shareholder Benefits.	QUO card worth 1000 yen.

【FY2027】 The introduction of a shareholder benefit program

From the next record date (the end of October 2027), as of the end of October each year, eligible shareholders will be presented with QUO cards according to the number of shares they hold and their continuous holding period as follows.

- Eligible shareholders will be presented with QUO cards as follows.

Eligible shareholders. (Number of shares held)	Continuous holding period	
	less than 1 year	1 year or more
100 shares or more but less than 200 shares	Not applicable	¥500 equivalent
200 shares or more	¥500 equivalent	¥1,000 equivalent



Topics

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Providing one-stop solutions for the beauty industry



System sales strengthening measure No. 1

As part of our support for promoting DX in beauty salons, we will begin selling “[Sacla Premium Plus - DX Partner for Beauty -](#)”.

Sacla

Premium⁺

DX Partner for Beauty



System sales strengthening measure No. 2
Part of DX promotion support for beauty dealers
"DEALERS Plus – DX Partner for Beauty – " Released

DEALERS⁺
DX Partner for Beauty



With sales, purchasing, and inventory management functions at its core, the service can help beauty dealers improve their management capabilities by supporting data-based operational improvements and customer service.

Accelerating to Subscriptions: Measure 1

As part of our support for promoting DX in beauty salons, we have launched "cloud karte." (Electronic Record Book)

cloud karte



Supervised by a beauty salon owner :
"Beauty record book" and "treatment consent form" in line with customer interactions.

Accelerating to Subscriptions: Measure 2

AI-powered automated customer acquisition measures.

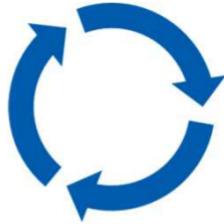
Collaboration with AI technology to attract customers to salons and prevent them from leaving.

Just doing your daily cash register work

The CRM function automatically extracts target customers.

Use AI to create documents and images tailored to the content you want to deliver

Automatically deliver to beauty salon customers



It helps improve productivity by reducing back-office work and increasing salon work time.

New products released one after another !

Cloud-based CRM system for beauty salons

Sales of “Halca -connect-” have begun.

Supporting beauty salon management reform through AI-based automated customer acquisition support

Halca
-connect-



- CRM functionality at its core and data-based AI functionality to automatically attract customers.
- As it is a cloud-based system, it can be used with just one iPad and can be installed in space-saving salons.
- Perfectly linked with “cloud karte” (Electronic Record Book & Electronic Consent Form) .

Features

- Community-based trust and achievements cultivated over the 56 years since its founding.
- Utilize know-how accumulated through support for 1,000 clients.
- We provide one-stop business services in collaboration with CPA, tax accountants, judicial scriveners, lawyers, financial institutions, insurance companies, Yayoi Co., Ltd., and other consultants.



Client



Certified instructor

Business Service Division
Supporting customers with a variety of menus.

“Support agencies for business innovation”
(Certified by METI)



One-stop service through collaboration with a group of experts

Professional group



Management of paid nursing homes with nursing care.
(Three facilities : about 160 capacity)



みずき佐野 (栃木県佐野市)



みずき館林 (群馬県館林市)



あずか小瀧 (長野県小瀧市)

Sano (about 70) Tatebayashi (about 30) komoro (about 60)

※) The number of tenants fluctuates depending on the number of couples moving in.

- High ratings based on family reputation.
- Easy-to-move system with no lump-sum payment.

Returning to the origins of the nursing care business.

- Contributing to the community through nursing care.
- Provides rest and vitality.



Peaceful, safe and secure nursing care services



Live a free and independent life.



Energy comes from delicious food

■ Realizing a free and selfish life.

Realizing a free and selfish life that is as similar to home as possible.
Providing safe, secure, and comfortable nursing care services.

- **Comfortable** : Comfort and protection, not care.
High percentage of staff are certified care workers (specialists).
- **Delicious meal** : Heartfelt meal with selected ingredients.
- **Living environment** : Luxury and calm living environment.



■ BCP (Business continuity program)

Prepare stockpiles and plans to realize safe and secure nursing care even in emergencies such as large-scale disasters and the spread of infectious diseases.

■ Expansion of visiting services.

Help with everyday problems. (Not covered by nursing care insurance OK)
→ Providing services that meet the needs of users and their families.

■ Comfortable working environment.

- Introducing a 3-day weekend system in addition to the conventional 2-day weekend system. (full-time employees)
- Free vacation leave system.
- Qualification acquisition support system
- Long service award system.
- Childcare support program

※) **Tochigi nursing care personnel training certification system:**
Obtained the highest rank of 3 stars.

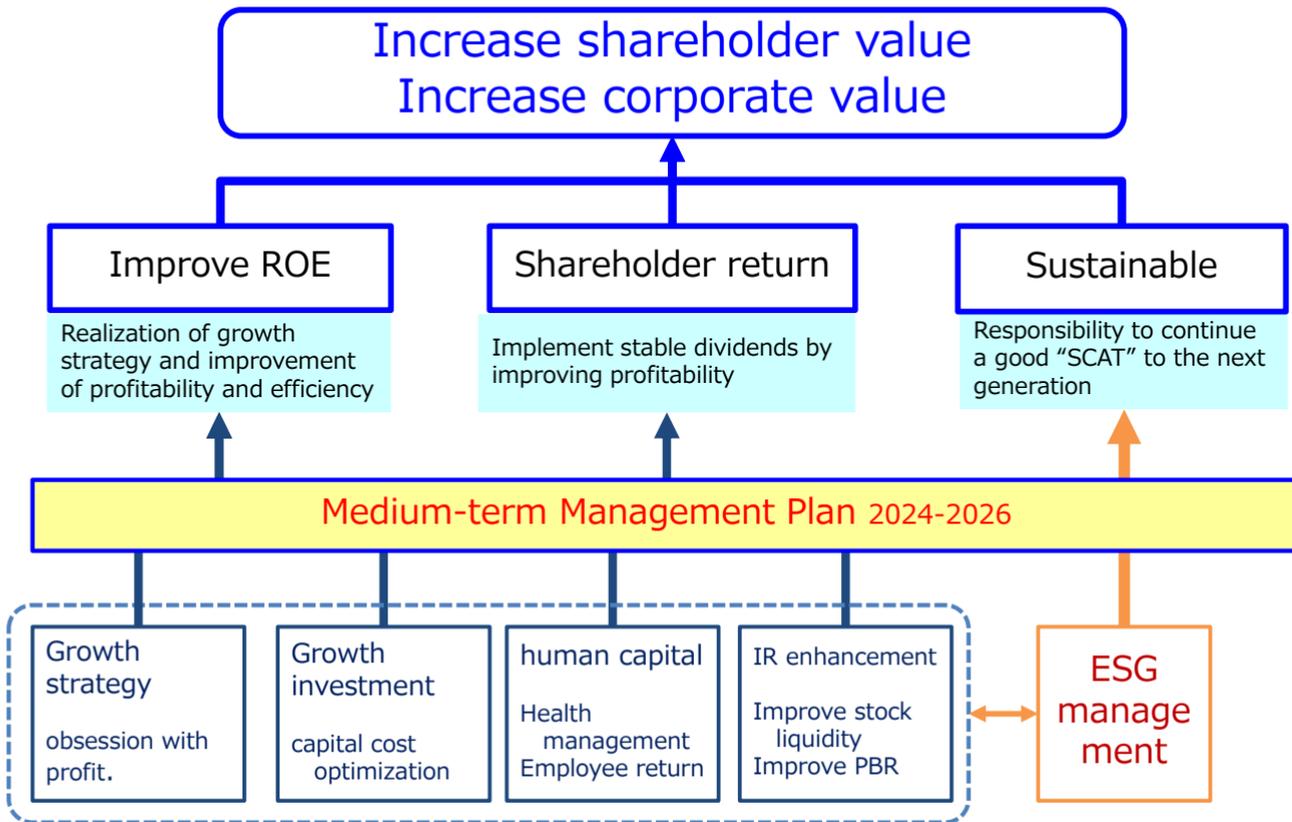




Overview of the three-year medium-term management plan

FY10/2024 – FY10/2026

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SCAT Inc. a leading company in promoting DX in the beauty salon industry, as part of the promotion of DX in the hairdressing industry and the sustainable environmental management support (SDGs) environment-friendly menu, we are promoting the "HP Carbon Neutral Computing Service" and "PC Reuse Program (safe and sustainable)" provided by HP Japan Inc., Ltd. We have been able to visualize our environmental efforts through carbon neutrality.



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《Company Overview》

Company Name	HP Japan Inc.
President	Nobuki Kkado
Company Address	1-2-70 Konan, Minato-ku, Tokyo Japan
URL	https://www.hp.com/jp-ja/home.html

■ Adopting a carbon neutral concept.

- Adopted "HP Carbon Neutral Computing Service" and "PC Reuse Program" provided by HP Japan Inc.
- This service calculates and offsets the CO2 emissions of each device, from procuring PC raw materials to use and disposal.
- Offsets are carried out after highly accurate carbon footprint calculations in accordance with the Carbon Neutral Protocol, a rigorous standard set by internationally trusted professional organizations.
- A PC with offset applied becomes a carbon neutral PC (certificate can also be issued)
- It is possible to provide the most environmentally friendly PC that can currently be considered, and to visualize its effects, which cannot be achieved by simply carbon offset using carbon credits.

■ Solution effectiveness

- ① The actual value of initiatives can be "visualized" in the form of a certificate.
- ② It is possible to provide "persuasive data" to related organizations and consumers.
- ③ As a company, you can visualize your own efforts with sustainability in mind.
- ④ It can be expected to raise awareness of corporate social responsibility and environmental protection and contribute to combating climate change.



Company Profile

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Mission & Philosophy

- ◆ Contribution to society through management support for small and medium-sized enterprises by providing ICT.
- ◆ We always challenge ourselves to develop new products and services and aim to create customers.

Basic information

Company Name	SCAT Inc.
Establishment	December 1969
Capital	200 million yen
Representative	Hideo Nagashima
Oyama	Representative Director and President
Head Office	1-6-33 Joto, Oyama City, Tochigi Prefecture
Tokyo	
Head Office	1-2-1, Shibaura, Minato-ku, Tokyo
Number of Employees	190 (FY10/2025)
Consolidated sales	2,605million yen (FY10/2025)
Business Description	<ul style="list-style-type: none"> • Beauty ICT business • Business service business • Nursing care service business
subsidiary	<ul style="list-style-type: none"> • TBC Silver Service Co., Ltd.

Response to ESG Issues

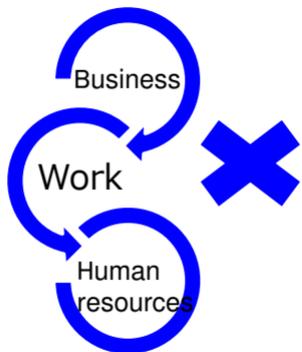
Materiality	Specific action items	SDG s
<p>Efforts to address environmental issues.</p> <p>Environment</p>	<p>Promotion of resource recycling</p> <ul style="list-style-type: none"> • Promotion of paperless. (75% reduction) • Use of renewable energy • Introduction of eco-friendly commercial vehicles 	
<p>Promotion of DX in advanced information society and business society.</p> <p>Social (DX)</p>	<p>DX promotion</p> <ul style="list-style-type: none"> • Provision and dissemination of ICT systems • ICT promotion in B to B to C • Business efficiency (Remove the stamp) • Eliminate legacy systems 	
<p>Realization of a society where people can play an active role.</p> <p>Social (work)</p>	<p>Health and Welfare</p> <ul style="list-style-type: none"> • Supporting the elderly and contributing to the community through nursing care services. <p>Creating a comfortable working environment</p> <ul style="list-style-type: none"> • Diverse work styles and career support. • Promoting active participation of women. 	
<p>Practicing fair and transparent corporate activities.</p> <p>Governance</p>	<ul style="list-style-type: none"> • Sophistication of corporate governance • Thorough compliance • Appropriate risk management 	

Digital Transformation Certification



Under the DX certification system, the government (METI) certifies "DX-Ready" businesses that are ready to promote DX.

Our company will comply with the Digital Governance Code and strive to further promote DX.



DX promotion

Transformation of existing businesses

New business creation

Efficiency & sophistication

Diverse work styles

Human resource development

IT introduction support business operator

In order to improve the productivity of SMEs, we provide support for procedures such as various applications, including proposals and introduction support for IT tools.



IT導入補助金2025

サービス等生産性向上IT導入支援事業

Support agencies for business innovation

Our company has been certified by the government as having a certain level of specialized knowledge and practical experience related to supporting SMEs.

In order to strengthen the management capabilities of SMEs, we provide a variety of highly specialized support services, such as business plan formulation/implementation support and management situation analysis.



《 Notes on this document 》

- 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.
- The information contained in this document has been prepared based on generally accepted economic and social conditions and certain assumptions we believe to be reasonable, but is subject to change without notice.
- Information provided in this document contains "forward-looking statements."
They are based on current expectations, forecasts and assumptions that involve risks and involve uncertainties that could cause results to differ materially from those statements.
- These risks and uncertainties include general industry and market conditions, general domestic and international economic conditions such as interest rate and currency exchange fluctuations.
- Even if there is new information or future events in the future, we do not assume any obligation to update or revise the forward-looking statements contained in this document.

《 Contact for Inquiries 》

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