



FY2026 Second Quarter Financial Results (Supplementary material)

June 12, 2026

SCAT

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

1. FY2026 Second Quarter Financial Summary
 - Second quarter financial highlights
 - Shareholder return
2. Topics
3. Overview of medium-term management plan (2024.10~2026.10)
4. Company Profile

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.



FY2026 Second Quarter Financial Summary

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

**FY2026
Financial goals**
Milestone
Net sales : 2,600 million yen
Ordinary profit : 200 million yen
ROE : 7.0% · PBR : 0.7x

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

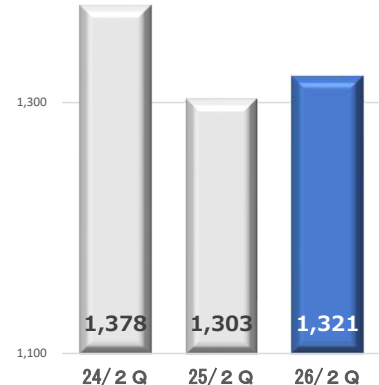
Corporate value improvement goals
(Non-financial target)

- ◆ **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**

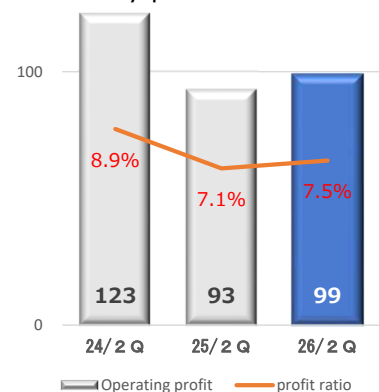
Group

- **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. (Petroleum-related products, PC memory, etc. are in short supply and prices are high.)
 - In the information and communications industry, demand for AI&DX related services.
- **Progress as originally planned.**
 - Beauty ICT business shifts from system sales to stock-based revenue model. The number of customers eligible for lease sales and replacements is expected to decrease due to the impact of the COVID-19 pandemic on sales. 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.
- **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 Second Quarter	FY2026 Second Quarter	Rate of change	FY2026	YoY change rate	Progress
Net sales	1,303	1,321	+ 1.4%	2,630	+ 1.0%	50.2%
Cost of sales	787	800				
Gross profit (Gross profit margin)	515 (39.5%)	520 (39.4%)				
Selling, general and administrative expenses	422	421				
Operating profit	93	99	+ 6.5%	200	+ 3.9%	49.4%
Ordinary profit	94	104	+10.7%	200	+ 1.9%	52.0%
Profit attributable to owners of parent	58	66	+12.2%	126	+ 0.7%	52.2%

□ Progressing as planned :

While the number of customers targeting lease sales replacements is expected to decrease due to sales made during the COVID-19 pandemic, new and recurring revenue is expected to boost sales.

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

	FY2025 2Q	FY2026 2Q	Rate of change	FY2026	Progress
Net sales (※)	1, 3 0 3	1, 3 2 1	+1.4%	2, 6 3 0	50.2%
Beauty ICT business	7 5 2	7 7 0	+2.4%	1, 5 3 3	50.2%
Business service business	1 7 2	1 7 7	+3.1%	3 3 0	53.9%
Nursing care service business	3 7 1	3 6 6	▲1.4%	7 5 2	48.7%
Segment profit (※)	9 3	9 9	+6.5%		
Beauty ICT business	4 5	4 2	▲5.1%		
Business service business	2 6	3 2	+24.3%		
Nursing care service business	1 6	1 8	+13.0%		

Beauty ICT business

We are promoting a shift from a revenue structure centered on system sales to a recurring revenue model. And, we are continuously releasing new products, new content, and new services. Furthermore, creating new systems through the use of AI. (Evolution of systems and content)

Business service business

Core accounting services saw increased revenue and profits, and client asset management services were expanded. Consulting services were expanded through the government-certified "Support agencies for business innovation". BPO services were launched for beauty salons, integrating POS, CRM, and AI systems.

Nursing care service business

Occupancy rate of paid nursing homes with nursing care recovers. Recruitment activities related to personnel expenses and nursing care staff recruitment to maintain and expand high-quality nursing care services

Unit: JPY in Millions

Unit: JPY in Millions

	FY2025	FY2026 2Q	
Current assets	1,615	1,607	▲8
Cash and deposits	1,240	1,240	0
Fixed asset	1,419	1,408	▲10
Property, plant and equipment	911	895	▲15
Intangible assets	202	183	▲19
Software	128	172	43
Software in progress	65	10	▲55
Other	7	-	▲7
Investments and other assets	306	330	23
Total assets	3,035	3,016	▲19

	FY2025 2Q	FY2026 2Q
Cash flows from operating activities	174	119
Cash flows from investing activities	△45	△363
Cash flows from financing activities	△52	△55
Increase (decrease) in cash and cash equivalents	76	△299
Cash and cash equivalents at beginning of period	1,258	1,240
Cash and cash equivalents at end of period	1,334	940

※) Reference : Management indicators

	FY2024	FY2025 2Q	
Liabilities	997	922	▲75
Current liabilities	482	419	▲63
Non-current liabilities	514	502	▲11
Net assets	2,038	2,094	55
Shareholders' equity	2,035	2,088	52
Retained earnings	2,321	2,363	42
Total liabilities and net assets	3,035	3,016	▲19

	FY2024	FY2025	FY2026 2Q
Net assets per share	¥ 686.19	¥ 650.74	¥ 664.65
Net income per share	¥ 35.87	¥ 43.76	¥ 21.03
Capital adequacy ratio	66.2%	67.2%	69.4%
Return on equity	5.3%	6.3%	3.2%
3-month average stock price at end of period	¥ 416	¥ 558	¥ 587
PBR (rate)	0.61	0.86	0.88
Stock price at the end of the period	¥ 388	¥ 505	¥ 577
PBR (rate)	0.57	0.78	0.87

■ Implemented interim dividend

The Company used to pay a year-end dividend once a year. With the aim of enhancing opportunities to return profits to shareholders, we have decided to pay dividends twice a year, an interim dividend and a year-end dividend.

1. Type of dividend property : Cash
2. Matters concerning the allotment of dividend property to shareholders and the total number thereof.
 - Dividend per Share : 7.00 Yen
 - Total amount of dividend payouts : 23,626,316Yen
 - Record date : April 30, 2026
3. Resolution date : June 10, 2026
4. Dividend payment period : From July 10th to August 7th, 2026

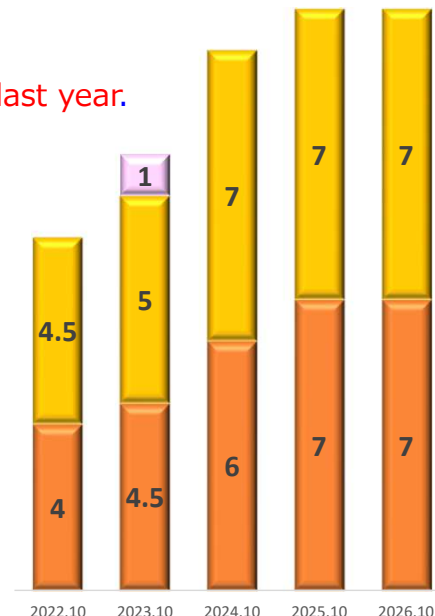
■ Dividend forecast (FY2026)

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

At the Company's 56th Ordinary General Meeting of Shareholders held on January 30, 2024, the Company resolved to introduce a stock compensation system to issue restricted shares to eligible directors and auditors.

Within the scope of the resolution and in accordance with our company regulations, we have made the following allocation as monetary compensation claims to be paid as compensation for restricted stock.

■ Summary of treasury stock disposal.

1.	Disposal date	February 27, 2026
2.	Class and number of shares to be disposed	Our common stock 16,256 shares
3.	Disposal price	572 yen per share
4.	Total disposal value	9,298,432 yen
5.	Recipients and number of shares to be disposed	<ul style="list-style-type: none"> • Director of our company (*1) 4 Directors, 13,739 shares • Audit & Supervisory Board Member of the Company (*2) 1 Auditor, 2,517 shares <p>*1 : Excluding outside directors. *2 : Excludes outside corporate auditors.</p>



Topics

SCAT

Providing one-stop solutions for the beauty industry



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



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) .

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

cloud karte



18:15 scatdemo.scat-app.com

顧客登録

下記のフォームにご入力頂き、「確認画面へ」をご選択ください。

お名前 必須 姓 名

小川 華子

フリガナ 必須 姓角カタカナ 姓と名の間のスペースは不要です。

オガワハナコ

生年月日 必須 年 月 日

2000 年 10 月 10 日

郵便番号 半角数字 ハイアンは不要です。

〒 5500013

住所 建物名の入力は任意です。

〒 大阪府

確認画面へ

18:16 scatdemo.scat-app.com

カラー施術に関するアレルギー同意書

■ 5. 同意事項
上記内容を理解した上で、体質や健康状態によるアレルギー反応が発生した場合、当該内容に同意がない限り責任を問わないことに同意します。

※最後まで必ずお読みください。

同意書の内容に同意しました

パーマ施術に関するアレルギー同意書

■ 4. 同意事項
上記内容を理解した上で、体質・健康状態に起因する皮膚トラブルやアレルギー反応に同意します。

※最後まで必ずお読みください。

同意書の内容に同意しました

同意書取得担当名

小川 弘

確認画面へ

AI-powered automated customer acquisition measures.

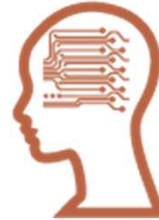
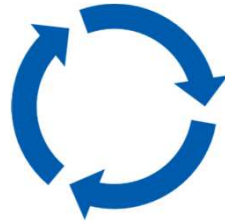
Collaboration with AI technology to attract customers to salons and prevent them from leaving.

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.

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.

We have launched a "Beauty Salon Management Support Program" that combines a POS, CRM, and AI system for beauty salons with business plan development support and back-office operations.

Our company is a "Support agencies for business innovation" certified by the METI, and we support the management of beauty salons.



■ What is a "Support agencies for business innovation"

A "Support agencies for business innovation" is a support organization certified by the government as possessing a certain level of specialized knowledge and practical experience in supporting small and medium-sized enterprises.

SCAT is one of these certified organizations.





Beauty Salon

I want to dedicate myself to my work as a hairdresser.

- ◆ Salon Work
 - ・Attracting customers
 - ・Reservation management
 - ・Customer management etc.
- ◆ I want to delegate my back-office tasks to someone else.
 - ・Accounting work
 - ・Expense calculation (receipt)
 - ・Staff payroll calculation



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《 POS × CRM × AI 》

POS register system
for beauty salons

Sacla
Premium
On-premise type

Halca
connect
Cloud type

Content service for
beauty salons

cloud karte
LINE ミニアプリ

R
POINT
Salon Appli
Reserve with Google

Management plan formulation
& BPO

Accounting	Payroll calculation
Sales management	insurance
Business plan	Subsidy support

弥生 Many certified instructors are on staff.

Business service business for SMEs.



【Clients】

600 corporate clients and
500 individual clients,
including beauty salons.

Trust and a proven track record
cultivated over 56 years since its
founding, primarily in the northern
Kanto area.



【Business service business】

Accounting	Payroll calculation
Sales management	insurance
Business plan	Subsidy support

弥生 Many certified instructors
are on staff.



【Professional group】

CPA	Tax accountant
Judicial scrivener	Lawyer
Administrative scrivener	Labor and Social Security Attorney
Real estate transaction agent	Financial institution
Insurance company	

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.

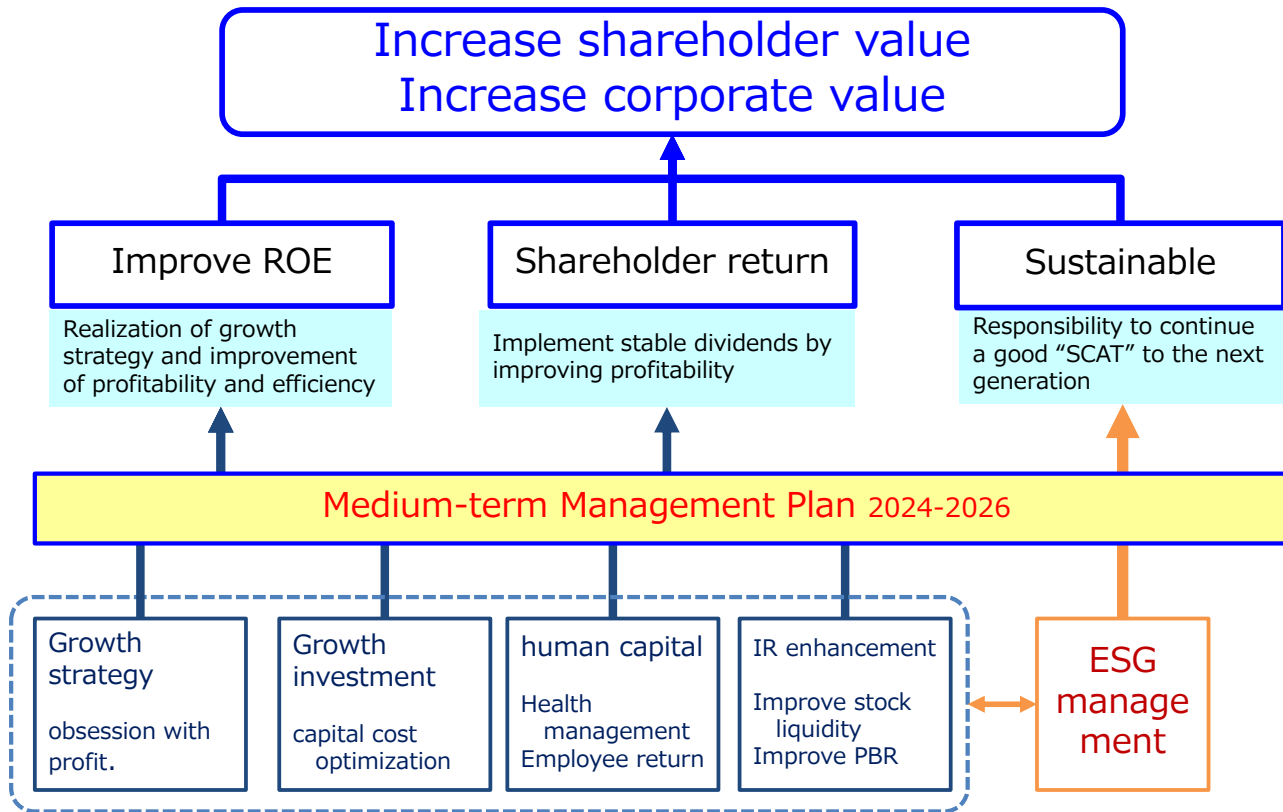




Overview of the three-year medium-term management plan

FY10/2024 – FY10/2026

SCAT



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.



《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

SCAT

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

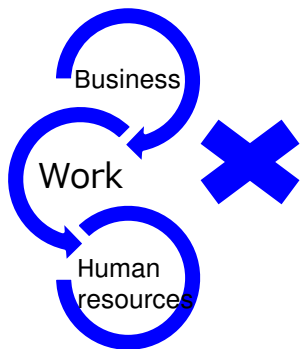
Materiality	Specific action items	SDG s
Efforts to address environmental issues. Environment	Promotion of resource recycling <ul style="list-style-type: none"> • Promotion of paperless. (75% reduction) • Use of renewable energy • Introduction of eco-friendly commercial vehicles 	
Promotion of DX in advanced information society and business society. Social (DX)	DX promotion <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 	
Realization of a society where people can play an active role. Social (work)	Health and Welfare <ul style="list-style-type: none"> • Supporting the elderly and contributing to the community through nursing care services. Creating a comfortable working environment <ul style="list-style-type: none"> • Diverse work styles and career support. • Promoting active participation of women. 	
Practicing fair and transparent corporate activities. Governance	<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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TEL : 03-6275-1130

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