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FY2025 Q 2 Financial Results (Supplementary material)

June 13, 2025

SCAT Inc.

Tokyo Stock Exchange Standard Market , Code 3974



1 . FY2025 Q2 Financial Summary

- Second quarter financial highlights
- Shareholder return
 - Concerning Revision of Dividend Forecasts (increased dividend) .

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.



FY2025 Q 2 Financial Summary

SCAT

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

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

Growth & other investments
100 million yen

Development investment
100 million yen

DX promotion investment
40 million yen

Human capital investment
30 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

FY2024 Financial goals

Milestone

Net sales : 2,700 million yen
Ordinary profit : 210 million yen
ROE : 7.0% • PBR : 0.7

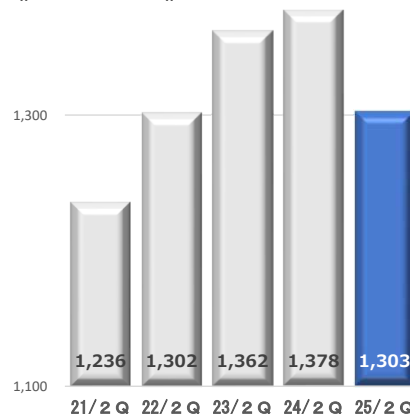
Corporate value improvement goals
(Non-financial target)

- ◆ **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**

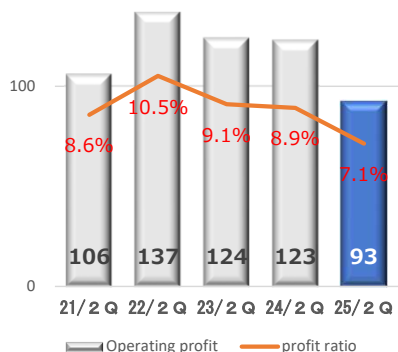
Group

- Medium-term three-year plan, Second year efforts.**
 - FY2026 Promoting priority implementation items to achieve goals.
 - Promotion of growth strategy (business improvement/efficiency)
- DX in society supports business performance.**
 - In the information and communications industry, demand for IT&DX related services.
 - "DX certified business operator" and "IT introduction support business operator 2025".
- Progress as originally planned.**
 - Sales in the beauty ICT business are concentrated in the second half of the year. (Reflecting Windows 10 replacement demand.)
 - 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.**
 - Expansion of salon customer attraction support services. (Release of new content and upgraded products.)
 - Provision of services not covered by nursing care insurance. (health promotion & daily life support).
- Expansion of alliances.**
 - Partnership with M.H. GROUP LTD. (TSE Standard: 9439)
Expand sales of 'Billing Cloud for Beauty' and expand cash register functions.

《 Net sales 》 Unit: JPY in Millions



《 Ordinary profit 》



Unit: JPY in Millions

	FY2024 Second Quarter	FY2025 Second Quarter	Rate of change	FY2025	YoY change rate	Progress
Net sales	1, 3 7 8	1, 3 0 3	▲ 5.5%	2, 7 1 8	+ 4.8%	47.9%
Cost of sales	8 2 1	7 8 7				
Gross profit (Gross profit margin)	5 5 7 (40.4%)	5 1 5 (39.5%)				
Selling, general and administrative expenses	4 3 3	4 2 2				
Operating profit	1 2 3	9 3	▲ 24.6%	2 1 5	+ 45.8%	43.2%
Ordinary profit	1 2 9	9 4	▲ 27.3%	2 1 5	+ 37.5%	43.8%
Profit attributable to owners of parent	8 5	5 8	▲ 30.9%	1 3 6	+ 36.6%	43.0%

- ▣ Progressing as planned : Decreased from the previous fiscal year, both sales and profits remained steady as expected.
Sales and profits will be concentrated in the second half of this fiscal year.
- ▣ Advance orders : Inquiries from existing users about demand for equipment replacement due to the end of maintenance for Windows 10 by October of this year.
- ▣ Net sales : Business services and nursing care services are both on track.
Steady accumulation of recurring sales.

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

	FY2024 2 Q	FY2025 2 Q	Rate of change	FY2025	Progress
Net sales (※)	1, 3 7 8	1, 3 0 3	▲ 5.5%	2, 7 1 8	47.9%
Beauty ICT business	8 3 9	7 5 2	▲10.5%	1, 5 8 5	47.4%
Business service business	1 7 0	1 7 2	+ 1.2%	3 3 1	52.0%
Nursing care service business	3 5 9	3 7 1	+ 3.4%	7 8 6	47.2%
Segment profit (※)	1 2 3	9 3	▲24.6%		
Beauty ICT business	8 7	4 5	▲48.0%		
Business service business	2 3	2 6	+ 11.1%		
Nursing care service business	7	1 6	+121.5%		

Beauty ICT business

Sales will be concentrated in the second half of this fiscal year. Actions focused on receiving orders as early as possible. Response to customers who re-lease in the previous year.
Core investments to achieve the three-year medium-term plan: business expansion, functional enhancement, advertising, career human resource recruitment.

Business service business

Core accounting services increased sales and profits (accounting services for public interest corporations increased in 1st Quarter). Expanding client property management services.
Start of real estate transaction business and new life insurance agency contract.

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

	FY2024	FY2025 2Q	
Current assets	1,578	1,651	+ 72
Cash and deposits	1,258	1,334	+ 76
Fixed asset	1,360	1,330	▲ 30
Property, plant and equipment	830	816	▲ 13
Intangible assets	238	210	▲ 27
Software	128	117	▲ 10
Software in progress	84	76	▲ 8
Other	22	14	▲ 7
Investments and other assets	291	302	+ 11
Total assets	2,938	2,981	+ 42

	FY2024 2Q	FY2025 2Q
Cash flows from operating activities	102	174
Cash flows from investing activities	△69	△45
Cash flows from financing activities	△49	△52
Increase (decrease) in cash and cash equivalents	△16	76
Cash and cash equivalents at beginning of period	1,209	1,258
Cash and cash equivalents at end of period	1,192	1,334

※) Reference : Management indicators

	FY2024	FY2025 2Q	
Liabilities	992	992	+ 0
Current liabilities	426	430	+ 3
Non-current liabilities	565	562	▲ 3
Net assets	1,946	1,988	+42
Shareholders' equity	1,947	1,989	+41
Retained earnings	2,238	2,276	+37
Total liabilities and net assets	2,938	2,981	+ 42

	FY2022	FY2023	FY2024	FY2025 2Q
Net assets per share	¥ 555.60	¥ 668.18	¥ 686.19	¥ 698.70
Net income per share	¥ 24.30	¥ 52.79	¥ 35.87	¥ 20.72
Capital adequacy ratio	62.7%	62.0%	66.2%	66.7%
Return on equity	4.5%	7.9%	5.3%	3.0%
3-month average stock price at end of period	¥ 457	¥ 517	¥ 416	¥ 398
PBR (rate)	0.82	0.77	0.61	0.57
Stock price at the end of the period	¥ 431	¥ 469	¥ 388	¥ 400
PBR (rate)	0.78	0.70	0.57	0.57



■ 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 : 21,385,161Yen
 - Record date : April 30, 2025
3. Resolution date : June 11, 2025
4. Dividend payment period : From July 11th to August 8 th, 2025

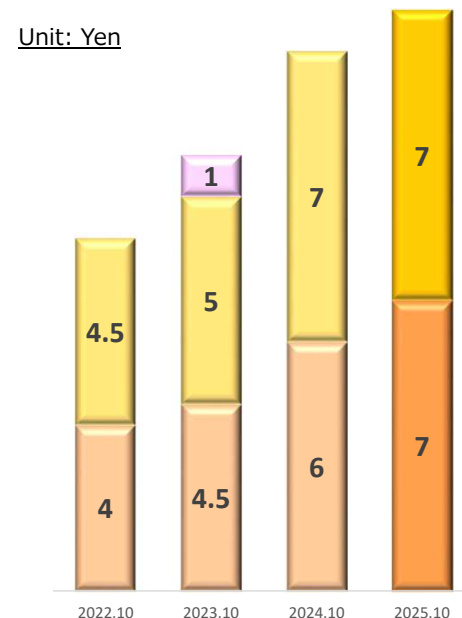


The company's basic policy on shareholder returns is to appropriately distribute dividends according to business performance and to maintain stable them.

Furthermore, from the perspective of the principle of shareholder equality, we have abolished the shareholder benefit system from this fiscal year and are striving to directly return profits to all shareholders through dividends.

The company have changed our initial plan and plan to increase the annual dividend by 14 yen per share.
(interim dividend of 7 yen , year-end dividend of 7 yen)

	Annual dividends		
	Second quarter-end	Fiscal-year end	Total
Revised forecasts	7.00 Yen	7.00 Yen	14.00 Yen
FY2024	6.00 Yen	7.00 Yen	13.00 Yen
FY2023	4.50 Yen	6.00 Yen (Ordinary dividend:5.00Yen) (Commemorative dividend :1.00Yen)	10.50 Yen (Ordinary dividend:9.50Yen) (Commemorative dividend :1.00Yen)
FY2022	4.00 Yen	4.50 Yen	8.50 Yen





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.

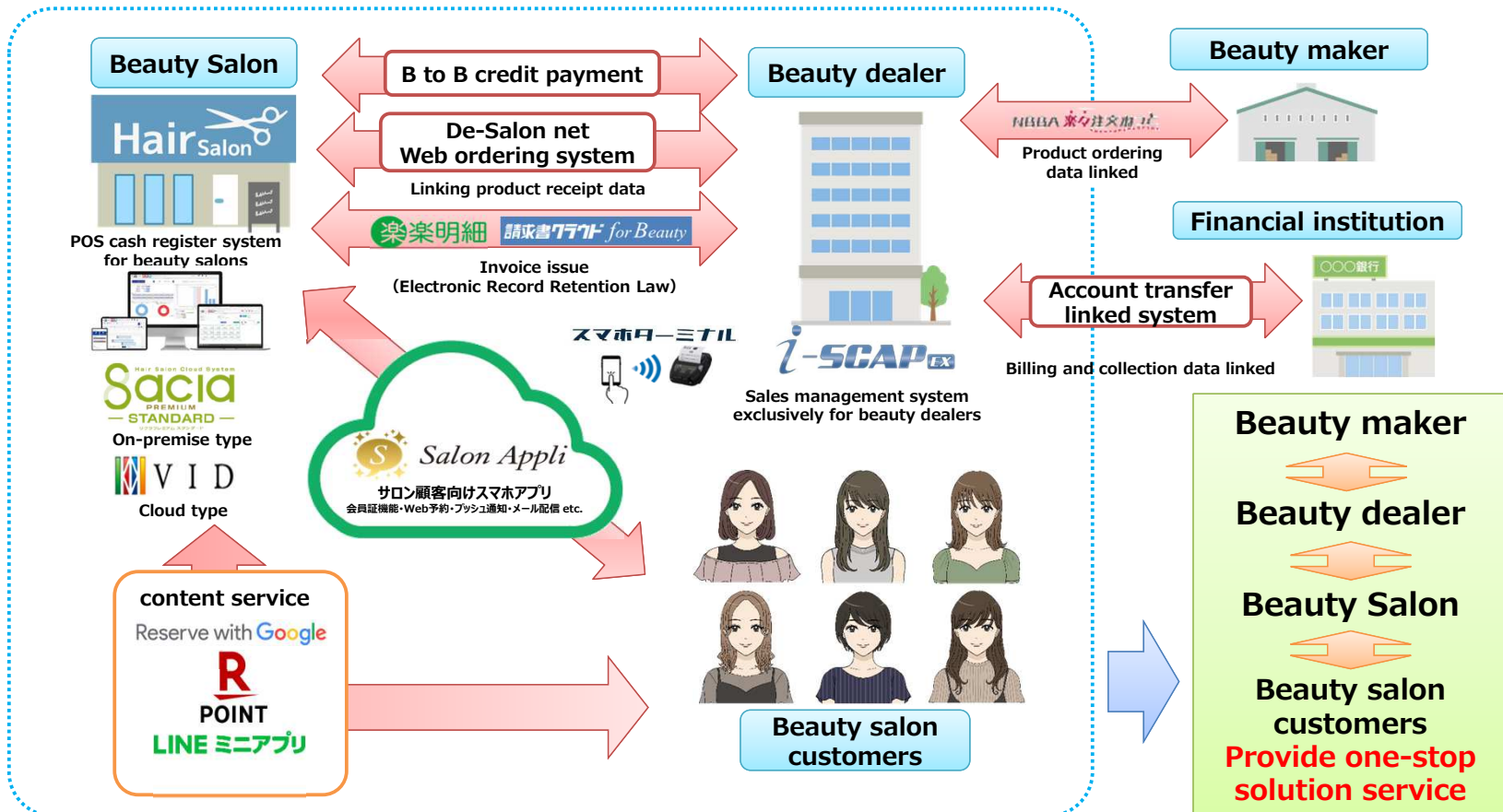
■ Summary of treasury stock disposal.

1.	Disposal date	March 6, 2025
2.	Class and number of shares to be disposed	Our common stock 7,809 shares
3.	Disposal price	395 yen per share
4.	Total disposal value	3,084,555 yen
5.	Recipients and number of shares to be disposed	<ul style="list-style-type: none">• Director of our company (*1) 4 Directors, 6,594 shares• Audit & Supervisory Board Member of the Company (*2) 1 Auditor, 1,215 shares <p>*1 : Excluding outside directors. *2 : Excludes outside corporate auditors.</p>



Topics

SCAT





Expansion of Excellent Intellectual Property (Content)

→ Improving product quality and service quality: "plus one" for system sales.

A lineup of products packed with know-how and technology accumulated over the medium to long term.

System sales (POS type CRM system)



Providing content



Sales management system for beauty product dealers



- B to B credit payment
- EC linkage for salons
- Support for invoice system
- Compliant with ERRL (Electronic Record Retention Law)
- Bank account transfer linkage



請求書クラウド for Beauty



【SaaS型】
クラウド型
美容業界CRMシステム



【マルチデバイス】
様々なハードウェアに対応
出先からでもアクセス可能



【予約】
WEB予約、次回予約
電話予約



【レジ】
美容業界に特化したシステム
受付、精算に対応



【集計業務】
美容業界特有の比率や集計
スタッフ様の管理が可能



【楽天ポイント連携】
美容業界初のシステム連携による
バツグンの操作性



【かんざし連携】
大手集客サイトの予約表と
予約情報連携



【Google で予約】
Googleマイビジネスから
予約が取れる集客導線を確認



As part of our support for promoting DX in beauty salons, we will begin selling "Sacla Premium Plus - DX Partner for Beauty -" from June 1, 2025.



■ What is "Sacla Premium Plus - DX Partner for Beauty -"?



In recent years, beauty salons, which are SCAT's main clients, have been facing issues such as labor shortages and a decline in repeat customers.

Small and medium-sized salons in particular have found it difficult to utilize data and improve operational efficiency, making it difficult to maximize sales and build lasting customer relationships.

In response to these issues, Sacla Premium Plus was developed as a "DX that anyone can use."

With CRM functions at its core, it can be useful in business reform by supporting operational improvements and customer service based on data.

《 New features 》

■ Human-hour productivity analysis.

Japan's beauty industry faces two challenges: a saturation point in the number of beauty salons and a chronic shortage of hairdressers. As market competition intensifies, the focus of management for small salons is on "how to maximize sales with a small number of staff and continue to acquire customers." By focusing on hourly sales, you can work to improve productivity and understand efficient working hours, which will help you increase your profits..

■ Computerization of technical "kaete".

In the beauty industry, there are paper technical charts that describe the details of beauty treatments, and they are essential for ensuring that the end user understands the information properly. However, as the number of customer visits to the store increases, the number of paper technical charts that need to be managed increases, making it difficult to secure storage space and find the appropriate chart. Also, since it contains personal information, it must be managed thoroughly. By digitizing data, data is stored in the cloud, which eliminates storage space and management issues. Furthermore, there is a function that allows you to write directly on the iPad, creating a writing experience similar to that of paper technical charts.

■ Add booking analytics.

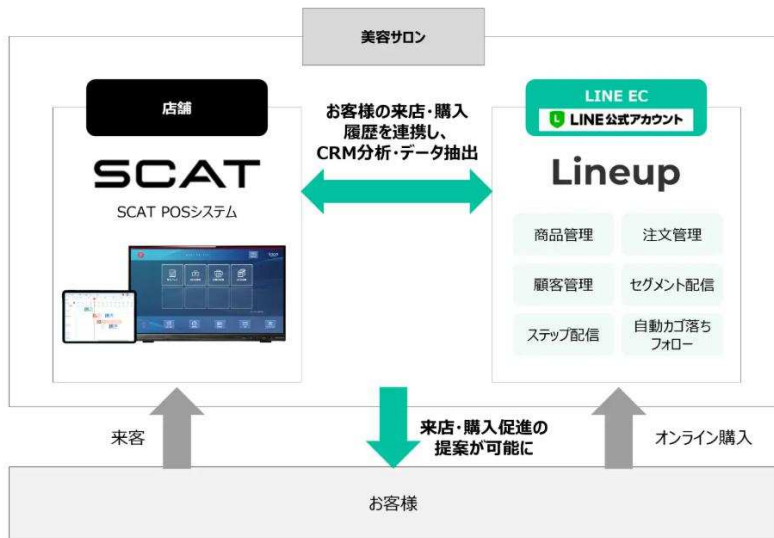
In the beauty industry, the importance of reservations is increasing. In an age where reservations are the "source of sales" and the "key to business efficiency," analyzing and utilizing more detailed reservation information can help optimize salon management.





Business partnership with Lineup. : Cooperation with POS system

■ Cooperation overview.



- For beauty salons, LINE EC purchase history is also displayed in the in-store purchase history of the POS system, and it is possible to check the visits of customers extracted through CRM analysis and make suggestions to promote purchases.

■ What is Lineup?

LINEヤフー社 公式パートナー

LINEで ネットショップを、 カンタン開設。

Lineupは、LINE公式アカウント上にEC機能を追加し
スマホ一つでお店を開設・商品を販売・管理できるようにするサービスです。
顧客は最短わずか2タップで
LINE上で商品を購入できるようになります。

LINEで商品の販売を開始する



《Company Overview》

Company Name	Lineup, Inc.
President	Michiyuki abe
Company Address	1-12-4 Ginza, Chuo-ku, Tokyo
URL	https://www.lineup.market/

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.



SCAT

《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.

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

"Support agencies for business innovation"
(Certified by METI)

Supporting customers with a variety of menus.

Accounting
service

Payroll
service

Sales
management

Insurance

Legal &
Labor

Business
plan

Subsidy

One-stop service through collaboration with a group of experts

Professional group

C P A

Tax accountant

Judicial scrivener

Lawyer

Administrative
scrivener

Financial
institution

Labor and Social Security
Attorney

Real estate transaction
agent

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)



あすか小諸 (長野県小諸市)

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.

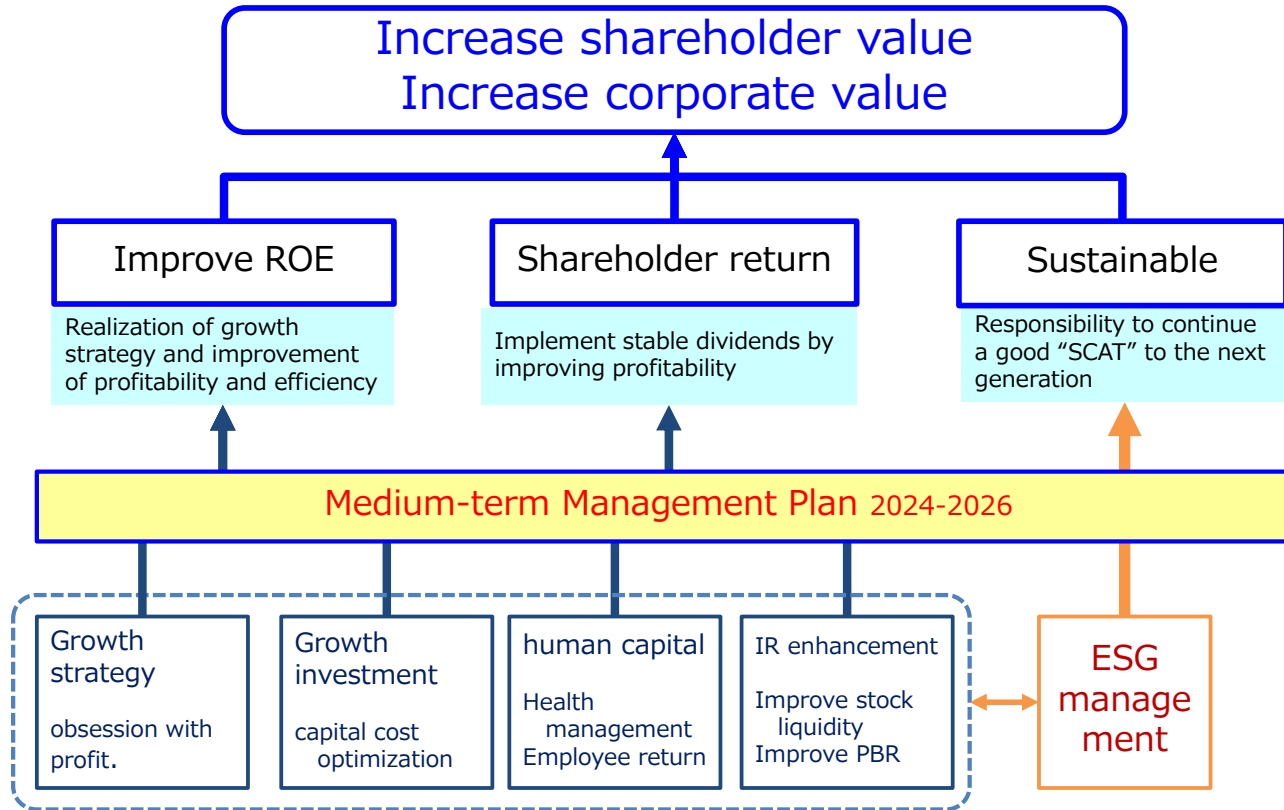




Overview of the three-year medium-term management plan

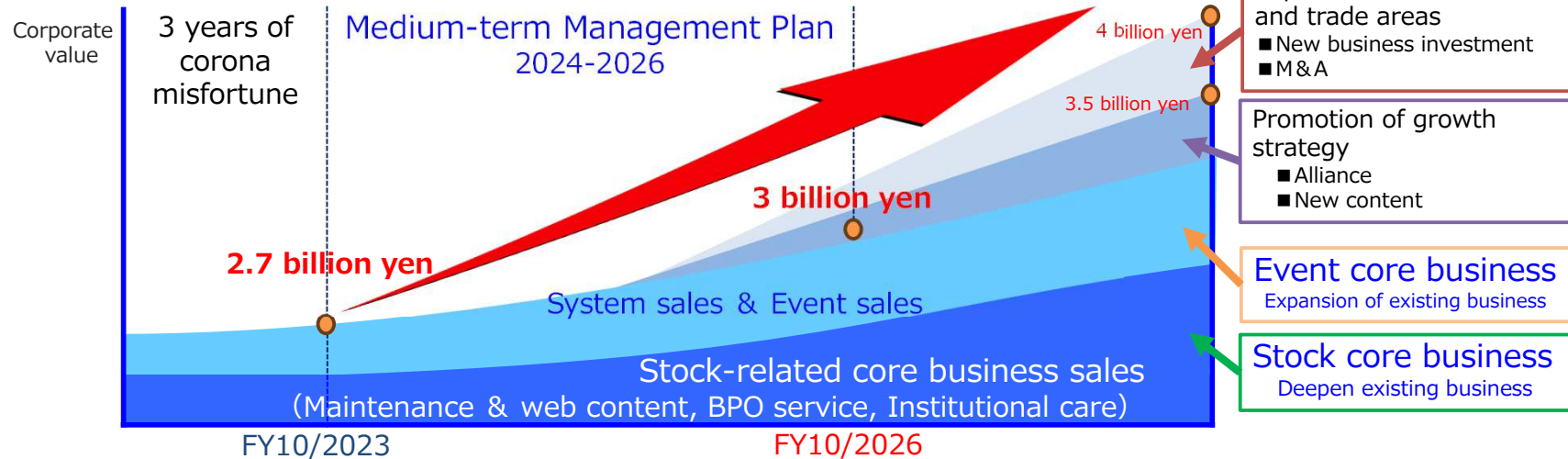
FY10/2024 – FY10/2026

SCAT

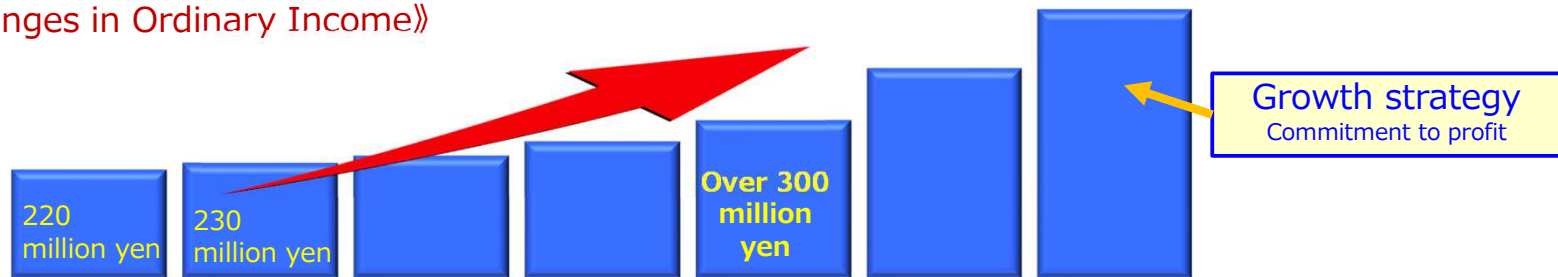




《Sales trends》



《Changes in Ordinary Income》



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

Management resource allocation plan
Three-year total:
1,200 million yen
(Investment policy :
About 10% of Net sales)

Growth & other investments
600 million yen

Development investment
300 million yen

DX promotion investment
200 million yen

Human capital investment
100 million yen

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

Growth strategy & value creation

Individual & organizational growth

Strengthening the management base

Business portfolio
2026 Milestone

ICT business for beauty salons
1,850 million yen

Nursing care service business
800 million yen

Business service business for SMEs
350 million yen

Financial goals

Milestone

Net sales : 3,000 million yen

Ordinary profit : 300 million yen

Ordinary profit margin : Over10%

ROE : 8% • PBR : 1.00

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



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	196 (FY10/2024)
Consolidated sales	2,594million yen (FY10/2024)
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. • VID 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 	 

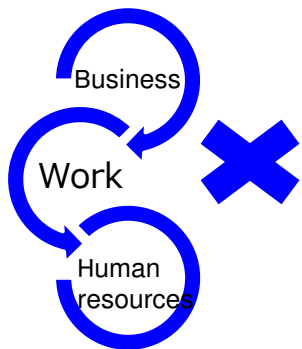


- Digital Transformation Certification



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

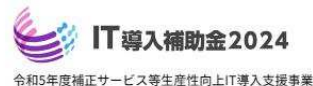
Our company will comply with the Digital Governance Code and strive to further promote DX.



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.



- 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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