December 26, 2023

Company name: SCAT Inc.
（Tokyo Stock Exchange Standard Market , Code 3974）
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 14, 2023, a resolution was passed to pay year-end dividends with a record date of October 31, 2023.

1． Details of Interim Dividend

	Decided amount	Most recent dividend forecast (announced on September 12, 2023)	Results for the previous period
Record date	October 31, 2023	Same as left	October 31, 2022
Dividend per Share	6.00 Yen (Ordinary dividend: 5.00Yen) (Commemorative dividend:1.00Yen)	Same as left	4.50 Yen
Total amount of dividend payouts	17.86 million yen	—	18.61 million yen
Effective date	January 31, 2024	—	January 30, 2023
Source of dividends	Retained earnings	—	Retained earnings

2． Reason

The Company recognizes that returning profits to shareholders is an important management issue.
In the fiscal year ending October 2023, the company plans to change its trade name to "SCAT inc.", and relocate its Tokyo head office to Minato-ku, Tokyo. We will pay a commemorative dividend (1 yen per share) to express our gratitude to our shareholders and to express our determination for the further development of our group.
As announced on September 13, the year-end dividend for fiscal year 2023 has been decided to be 6 yen per share (ordinary dividend of 5 yen, commemorative dividend of 1 yen).

(Reference)　Breakdown of annual dividend

	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Results for the current term	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)
Actual results for the previous fiscal year	4.00 Yen	4.50 Yen	8.50 Yen

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