SCAT

FY2025 Q３ Financial Results (Supplementary material)

September 12, 2025

SCAT Inc.

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

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Agenda

1. FY2025 Q3 Financial Summary
   - Second quarter financial highlights

2. Shareholder return
   - Commemorative shareholder benefits.
   - The Gratis Allotment of shares.
   - Revision to Dividend Forecast （Effective Dividend Increase）.

3. Topics

4. Overview of medium-term management plan（2024.10～2026.10）

5. Company Profile

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FY2025 Q３ Financial Summary

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Outline of plan for FY2025

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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 : 2,718 million yen

Ordinary profit : 215 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

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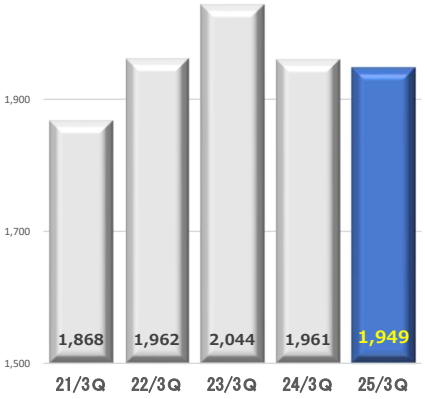
Group

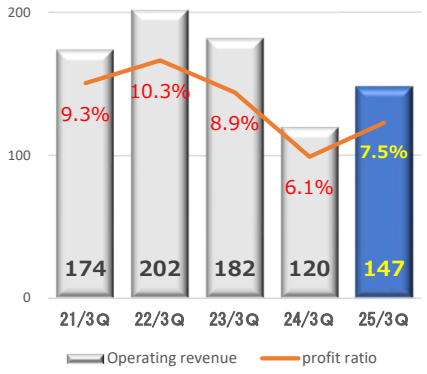
- In addition to the Tokyo Stock Exchange Standard Market, the company is listed on the Nagoya Stock Exchange Main Market.
  - ・Commemorative shareholder benefits.
  - ・The Gratis Allotment of shares.(0.1 per share)
  - ・Effective Dividend Increase
- Medium-term three-year plan, Second year efforts.
  - ・Promotion of growth strategy (business improvement/efficiency)
- Unstable domestic and international situations, but DX in society is providing a boost.
  - ・In the information and communications industry, demand for IT＆DX related services.
- 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.
  - ・Building new systems using AI.
  - ・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.

Unit: JPY in Millions

《 Revenue 》



《 Operating revenue 》



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Summary of Third Quarter FY2025 Consolidated Financial Results

Unit: JPY in Millions

	FY2024 Third Quarter	FY2025 Third Quarter	Rate of change	FY2025	YoY change rate	Progress
Revenue	1,961	1,949	▲0.6%	2,718	+ 4.8%	71.7%
Cost of sales	1,198	1,173				
Gross profit (Gross profit margin)	762 (38.9%)	776 (39.8%)				
Selling, general and administrative expenses	641	628				
Operating revenue	120	147	21.7%	215	+ 45.8%	68.3%
Ordinary income	127	148	16.6%	215	+ 37.5%	69.0%
Profit attributable to owners of parent	83	93	12.7%	136	+ 36.6%	68.7%

- Progressing as planned : Both sales and profits were strong as expected. For this fiscal year, both sales and profits are expected to be concentrated in the second half of the 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.
- Concern : Increase in vacant rooms at nursing care service facilities from the second half of the year. (increase in end-of-life care for residents).

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Third Quarter FY2025 Financial Results and Analysis by Segment

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

	FY2024 3Q	FY2025 3Q	Rate of change	FY2025	Progress
Revenue (※)	1,961	1,949	▲0.6%	2,718	71.7%
Beauty ICT business	1,157	1,140	▲1.4%	1,585	71.9%
Business service business	246	249	1.4%	331	75.3%
Nursing care service business	543	548	0.9%	786	69.7%
Segment revenue (※)	120	147	21.7%		
Beauty ICT business	61	83	34.8%		
Business service business	29	31	7.3%		
Nursing care service business	21	24	12.3%		

Beauty ICT business

Core investments : business expansion, feature enhancements, advertising, and career talent recruitment.
Addressing replacement demand following the start of the IT Implementation Subsidy Program in 2025 and the end of Windows 10 support.
Next-generation services: Building new systems utilizing AI.

Business service business

Accounting services saw increased revenue and profits (corporate accounting services saw a boost in Q3)
Expansion of client asset management services
Increased word-of-mouth from customers and new referrals from regional banks and professional services.

Nursing care service business

Nursing care facilities are seeing an increase in occupancy due to events and strengthened community ties.
There are concerns that the number of deaths due to end-of-life care may increase. Labor costs to maintain and expand high-quality nursing care services, and recruitment activities to replenish nursing care staff.

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Consolidated Balance Sheet , Statements of Cash Flows & Management indicators

Unit: JPY in Millions

	FY2024	FY2025 3Q	
Current assets	1,578	1,520	▲57
Cash and deposits	1,258	1,144	▲114
Fixed asset	1,360	1,400	39
Property, plant and equipment	830	910	80
Intangible assets	238	206	▲32
Software	128	151	22
Software in progress	84	42	▲42
Other	22	11	▲11
Investments and other assets	291	283	▲8
Total assets	2,938	2,921	▲17

	FY2024	FY2025 3Q	
Liabilities	992	916	▲75
Current liabilities	426	387	▲38
Non-current liabilities	565	529	▲36
Net assets	1,946	2,004	57
Shareholders' equity	1,947	2,004	56
Retained earnings	2,238	2,289	51
Total liabilities and net assets	2,938	2,921	▲17

※）Reference : Management indicators

	FY2022	FY2023	FY2024	FY2025 3Q
Net assets per share	¥555.60	¥668.18	¥686.19	¥703.60
Net income per share	¥ 24.30	¥ 52.79	¥ 35.87	¥ 33.06
Capital adequacy ratio	62.7%	62.0%	66.2%	68.6%
Return on equity	4.5%	7.9%	5.3%	4.8%
3-month average stock price at end of period	¥457	¥517	¥416	¥429
PBR（rate）	0.82	0.77	0.61	0.61
Stock price at the end of the period	¥431	¥469	¥388	¥480
PBR（rate）	0.78	0.70	0.57	0.68

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Shareholder return

- Commemorative shareholder benefits.
- The Gratis Allotment of shares.
- Revision to Dividend Forecast
  (Effective Dividend Increase)

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Commemorative shareholder benefits.

The Implementation of Shareholder Benefits to Commemorate Redundant Listing on the Nagoya Stock Exchange Main Board.

In commemoration of our first step to further enhancing corporate value, and in appreciation of our daily support to our shareholders, the Company has decided to implement commemorative shareholder benefits.



- Details of Commemorative Shareholder Benefits.

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.

- Timing of giving commemorative shareholder benefits.

The shareholder benefits are scheduled to be presented in January 2026. The Company will be sent enclosed with the notice of the general meeting of shareholders.

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The Gratis Allotment of shares.

The Company recognize that returning profits to shareholders is one of our most important management priorities, and our basic policy is to provide "sustained shareholder returns based on stable dividends."

The Company holds a large amount of treasury stock and recognizes that securing tradable shares is an important management issue.

The Company has resolved to carry out a gratis allotment of shares in order to increase the liquidity of its shares and to make effective use of its treasury stock to return profits to shareholders.

■ Overview of the gratis allotment allocation of shares.

● Method of the gratis allotment allocation of shares.

The gratis allotment of shares will be carried out with September 30, 2025 as the record date, and the Company will allot treasury shares held by the Company free of charge at a ratio of 0.1 common shares for each common share held by shareholders recorded in the final shareholder register on that date.

● Status of shares to be transferred through gratis allotment.

・Total number of shares issued before the gratis allotment allocation of shares.	5,240,000 shares
・Total number of treasury shares not subject to gratis allotment of shares.	2,184,977 shares
・Total number of shares to be issued through gratis allotment of shares.	305,502 shares
・Total number of shares issued after the gratis allotment allocation of shares.	5,240,000 shares

● Schedule for the gratis allotment allocation of shares.

・Date of announcement of gratis allotment of shares.	September 10, 2025
・Record date for gratis allotment of shares.	September 30, 2025
・Effective date of the gratis allotment of shares.	October 1, 2025

● About dividends..

As a result of this gratis allotment of shares, 0.1 shares will be allocated per share, effectively increasing dividends by 10%.

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Revision to dividend forecasts (Effective Dividend Increase : 10%)

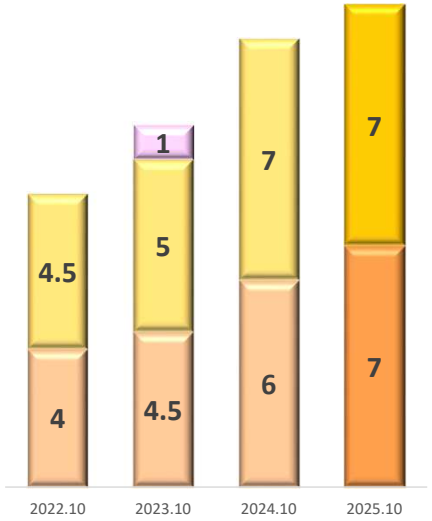
The company's basic policy on shareholder returns is to appropriately distribute dividends according to business performance and to maintain stable them.

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)
- As stated in the "Notice Regarding the Gratis Allotment of shares" published on August 25, 2025, we plan to allocate 0.1 shares for each share we hold, effective October 1, 2025, effectively resulting in a 10% dividend increase.

Unit: 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 (Ordinarydividend:9.50Yen) (Commemorative dividend :1.00Yen)
FY2022	4.00 Yen	4.50 Yen	8.50 Yen



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Topics

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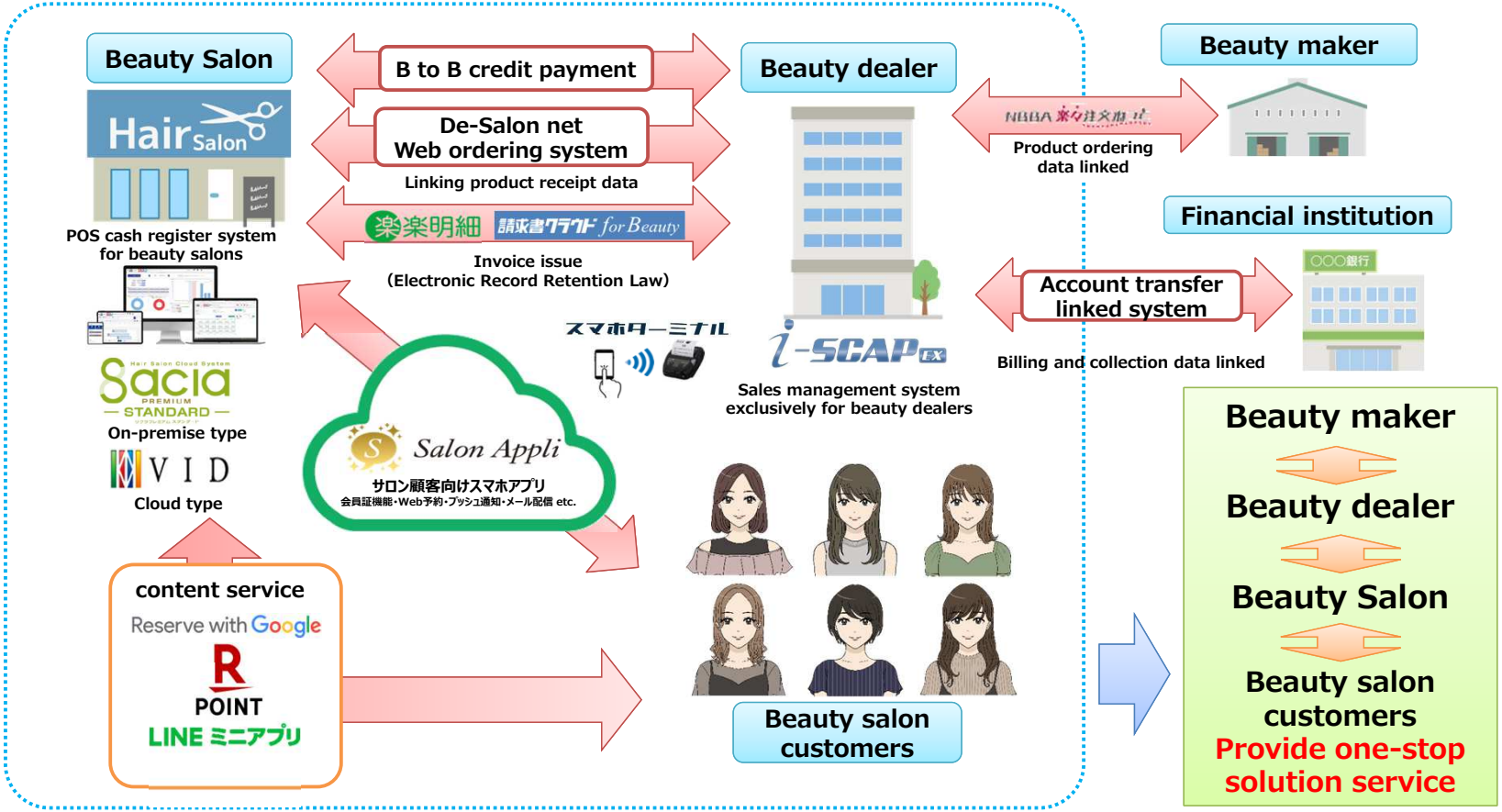
Providing one-stop solutions for the beauty industry



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ICT business for beauty salons.

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

楽楽明細　請求書クラウド for Beauty



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Announcement of release of new product “Sacla Premium Plus”

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.

Sacla Premium
DX Partner for Beauty

■ 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.





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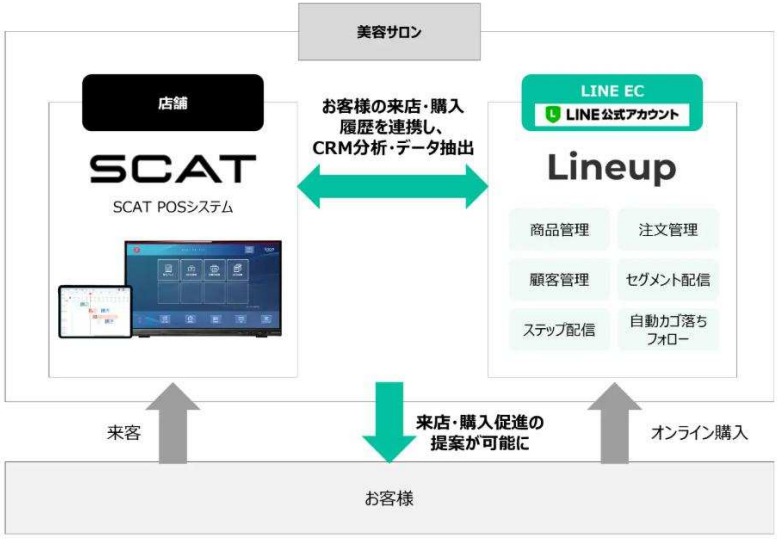
Business partnership with Lineup. : Cooperation with POS system

■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?



《Company Overview》

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

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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.

■ 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 Overview》

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

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Business service business for SMEs.

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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

弥生 Certified instructor

Business Service Division
Supporting customers with a variety of menus.

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

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

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Nursing care service business :

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



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 paymen.

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.

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Overview of the three-year medium-term management plan

FY10/2024 – FY10/2026

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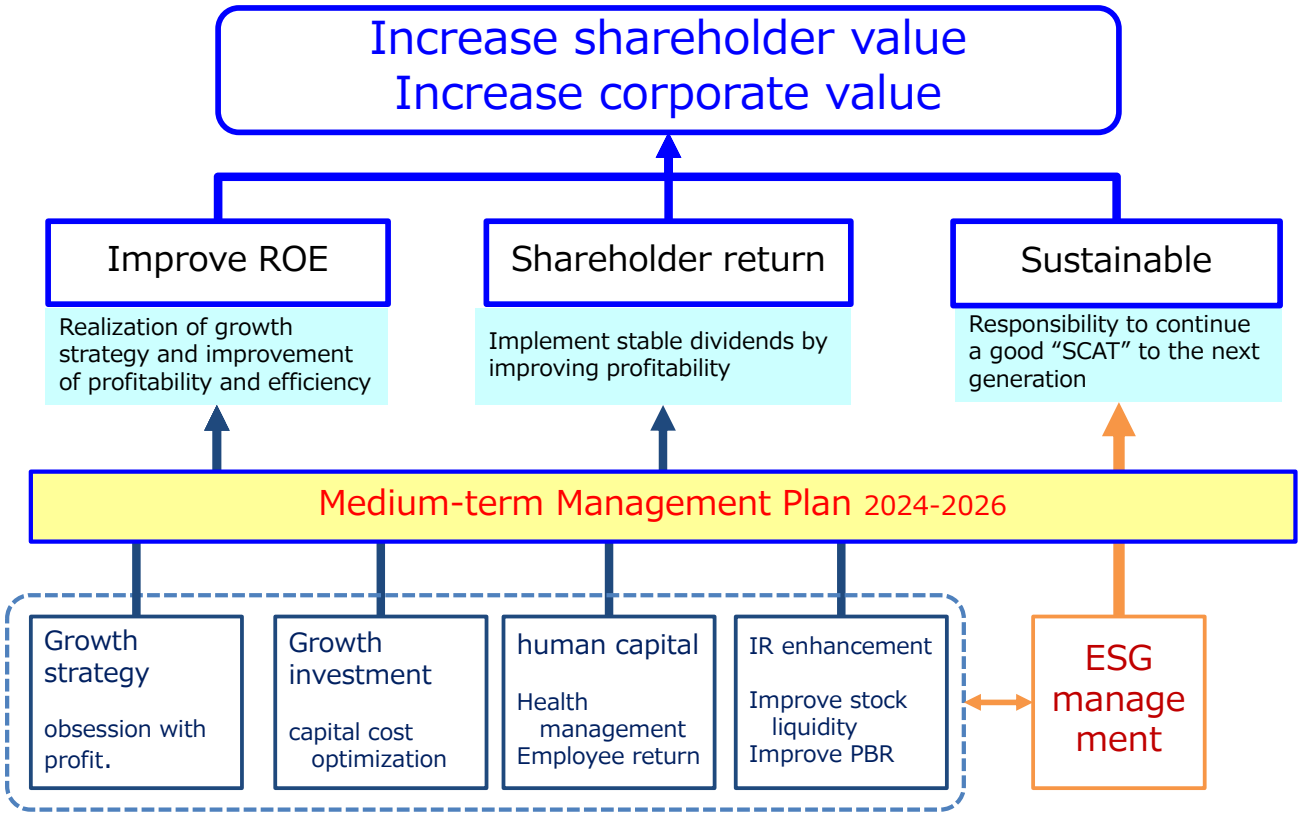
Measures to improve shareholder value and corporate value



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Growth roadmap

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《Sales trends》



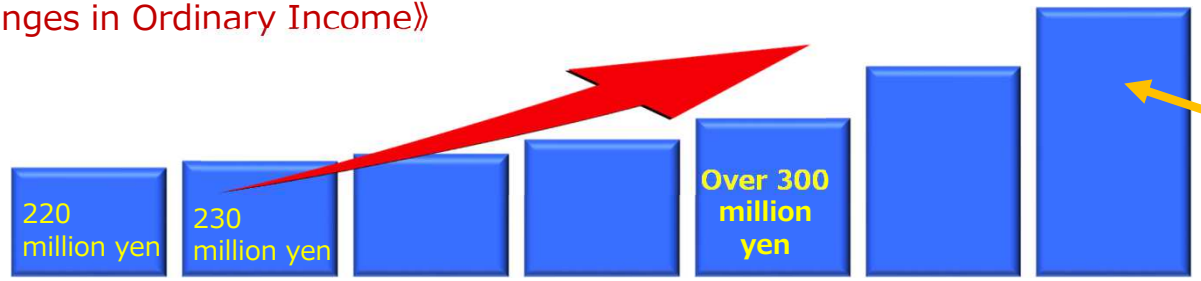
Expansion of markets and trade areas
- New business investment
- M&A

Promotion of growth strategy
- Alliance
- New content

Event core business
Expansion of existing business

Stock core business
Deepen existing business

《Changes in Ordinary Income》



Growth strategy
Commitment to profit

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Overview of Medium-Term Management Plan 2024-2026

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

Management resource allocation plan

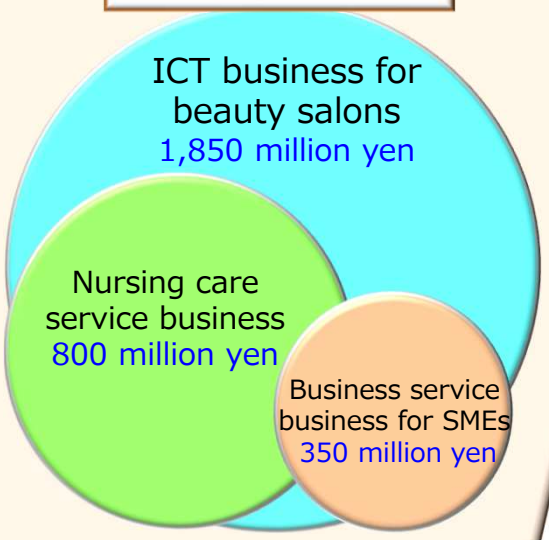
Three-year total:
1,000 million yen
(Investment policy : About 10% of Net sales)

- Growth & other investments 400 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



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

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Company Profile

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Company Profile & Social responsibility

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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 Representative Director and President
Oyama 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	・Beauty ICT business ・Business service business ・Nursing care service business
subsidiary	・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 ・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 ・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 ・Supporting the elderly and contributing to the community through nursing care services. Creating a comfortable working environment ・Diverse work styles and career support. ・Promoting active participation of women.	
Practicing fair and transparent corporate activities. **Governance**	・Sophistication of corporate governance ・Thorough compliance ・Appropriate risk management	

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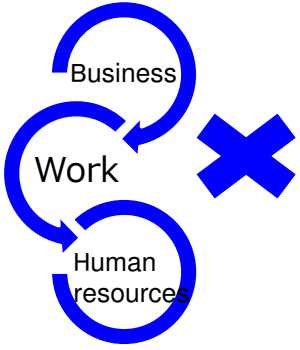
Digital Transformation Certification

Digital Transformation Certification

経済産業省 Ministry of Economy, Trade and Industry

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.

経済産業省　中小企業庁　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.



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《 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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