December 12, 2025

Company name: SCAT Inc.
Code 3974, Tokyo Stock Exchange Standard Market, Nagoya Stock Exchange Main Market
Representative： Hideo Nagashima
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Notice of Shareholder Benefits to Commemorate the 10th Anniversary of Listing on the Tokyo Stock Exchange, and regarding the introduction of a shareholder benefit program for the fiscal year ending October 2027

At the meeting of the Board of Directors held today, SCAT Inc (the "Company") have resolved to Shareholder Benefits to Commemorate the 10th Anniversary of Listing on the Tokyo Stock Exchange, and regarding the introduction of a shareholder benefit program for the fiscal year ending October 2027.

1. Shareholder benefits commemorating the 10th anniversary of listing on the Tokyo Stock Exchange.

(1) Purpose of the commemorative shareholder benefits.

The company was listed on the Tokyo Stock Exchange JASDAQ market in December 2016 and is celebrating its 10th anniversary since then.

This is a result of the generous support of our shareholders, customers, business partners, and other stakeholders, and we would like to express our sincere gratitude.

To express our gratitude to our shareholders for their support, we have decided to offer special shareholder benefits to commemorate our 10th anniversary since listing.

(2) Summary of Commemorative Shareholder Benefits.

① Eligible shareholders

This offer is open to shareholders who hold one unit (100 shares) or more of our shares and are listed or recorded in our shareholder register as of the end of October 2026.

② Details of Commemorative Shareholder Benefits.

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.

*This commemorative shareholder benefit is a one-time offer to the 10th anniversary of our listing.

③ Timing of giving Commemorative Shareholder Benefits.

The shareholder benefits are scheduled to be presented in January 2027.

(The Company will be sent enclosed with the notice of the general meeting of shareholders.)

2. Introduction of shareholder Benefits Program for the fiscal year ending October 2027

(1) Purpose of introduction of a shareholder benefit program for the fiscal year ending October 2027.

The company will introduce its Benefits Program to express its appreciation to shareholders for their continued support, increase the attractiveness of our shares as an investment target deepen their understanding of the Company's corporate philosophy and business activities, and encourage more shareholders to hold its shares over the medium to long term for the fiscal year ending October 2027.

(2) Summary of Shareholder Benefits Program.

① Eligible shareholders.

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. *

② Summary of Shareholder Benefits Program.

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

* Eligible shareholders are those who are recorded consecutively under the same shareholder number in the shareholder register for the continuous holding period (as of the end of January, April, July, and October) and who hold at least the minimum number of shares (100 or 200 shares) required for each benefit at any point during the continuous holding period.

If the shareholder number changes, the record date on which the shareholder number was first recorded in the shareholder register will be the first record in the shareholder register.

Continuous holding period	Number of times listed consecutively
1 year or more	5 times or more
less than 1 year	4 times or less

③ Expected delivery time.

Scheduled for January each year.

(sent enclosed with the notice of the general meeting of shareholders)

3. Other

The company recognizes that returning profits to our shareholders is one of our most important management issues, and our basic policy is to provide "continuous shareholder returns based on stable dividends."

If there are any changes to the shareholder benefits program, we will notify you promptly.

In addition, we will continue to consider and implement further enhancements to shareholder returns.

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