

September 19, 2025

To Whom It May Concern

Company name: STEP CO.,Ltd.

Name of Yousuke Endou,

representative: Director and President

(Securities code: 9795; Tokyo Stock Exchange,

Prime Market) Noriaki Arai,

Director and Managing

Inquiries: Executive Officer

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Notice of Completion of Payment for Disposition of Treasury Shares as Restricted Shares to Employees

STEP Co.,Ltd, (the "Company") hereby announces that the procedures for payment of treasury share disposition as restricted shares, which was resolved at the meeting of the board of directors held on July 31, 2025, have been completed today as follows. For details of this case, please refer to "Notice Regarding Disposition of Treasury Shares as Restricted Shares to Employees" dated July 31, 2025.

Outline of disposal of treasury share

(1) Payment date	September 19, 2025
(2) Type and number of shares to be disposed of	The Company's common shares 91,720 shares
(3) Disposition value	2,280 yen per share
(4) Total disposition value	209,121,600 Yen
(5) Allottees to be disposed	376 employees 91,720 shares