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October 30, 2025

Company name: STEP Co., Ltd.
Name of representative: Yousuke Endou, Director and President
(Securities code: 9795; Tokyo Stock Exchange, Prime Market)
Inquiries: Noriaki Arai, Director and Managing Executive Officer
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# Notice Regarding Dividends

At a meeting of the Board of Directors held today, STEP Co., Ltd. (hereinafter, the "Company") resolved to pay dividends with September 30, 2025 as the record date, as outlined below. This is subject to approval at the 47th General Meeting of Shareholders scheduled for December 13, 2025.

1. Details of dividends

| | Resolved amount | Most recent forecast (announced July 31, 2025) | Dividends paid in FY09/24 |
|---|---|---|---|
| Record date | September 30, 2025 | September 30, 2025 | September 30, 2024 |
| Dividend per share | ¥45.00 | ¥41.00 | ¥40.00 |
| Total dividend payments | ¥709,709 thousand | – | ¥635,486 thousand |
| Effective date | December 16, 2025 | – | December 17, 2024 |
| Source of dividends | Retained earnings | – | Retained earnings |

2. Reason

The Company considers returning profits to shareholders a key management priority and has adopted a basic policy of providing stable and sustainable dividends, with a target payout ratio of 50%. Based on this policy and after considering its business performance, the Company has decided to pay a year-end dividend of ¥45.00 per share for the fiscal year ended September 30, 2025, representing an increase of ¥4.00 from the most recent dividend forecast.

(Reference) Breakdown of annual dividends

| | Divided per share | | |
|---|---|---|---|
| Record date | Interim | Year-end | Annual |
| Dividends paid (FY09/25) | ¥40.00 | ¥45.00 | ¥85.00 |
| Dividends paid (FY09/24) | ¥37.00 | ¥40.00 | ¥77.00 |