



February 20, 2026

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  
(Telephone: +81-466-20-8000)

### Notice Regarding Financial Results of the Parent Company, etc.

With respect to K-Planning Co., Ltd., our unlisted parent company, as its financial results for the fiscal year ending December 2025 have been finalized, the Company hereby announces them as follows.

#### 1. Overview of the Parent Company, etc.

- |                                      |   |
|--------------------------------------|---|
| (1) Name                             | K-Planning Co., Ltd.  |
| (2) Location                         | 3-4-55 Hamatake, Chigasaki-shi, Kanagawa, Japan   |
| (3) Name and Title of Representative | Kyoji Tatsui, Representative Director   |
| (4) Principal Business Activities    | Management of real estate, securities, and other assets   |
| (5) Capital                          | 65,800 thousand yen   |
| (6) Relationship with the Company    |   |
| ① Capital relationship               | Holds 36.24% of the Company's voting rights (as of September 30, 2025)  |
| ② Personnel relationship             | Five of the Company's officers and five managing executive officers have invested in the shareholding association |
| ③ Business relationship              | None  |

2. Status of shareholders, major shareholders, and officers

(1) Status of shares by shareholder

Class A shares

(As of December 31, 2025)

Category	Status of shares							Total
	Government and local public entities	Financial institutions	Securities companies	Other corporations	Foreign corporations, etc.		Individuals and others	
					Other than individuals	Individuals		
Number of shareholders (persons)	—	—	—	—	—	—	1	1
Number of shares held (shares)	—	—	—	—	—	—	1	1
Percentage of shares held (%)	—	—	—	—	—	—	100.00	100.00

Class B shares

(As of December 31, 2025)

Category	Status of shares							Total
	Government and local public entities	Financial institutions	Securities companies	Other corporations	Foreign corporations, etc.		Individuals and others	
					Other than individuals	Individuals		
Number of shareholders (persons)	—	—	—	—	—	—	2	2
Number of shares held (shares)	—	—	—	—	—	—	9,799	9,799
Percentage of shares held (%)	—	—	—	—	—	—	100.00	100.00

Class C shares

(As of December 31, 2025)

Category	Status of shares							Total
	Government and local public entities	Financial institutions	Securities companies	Other corporations	Foreign corporations, etc.		Individuals and others	
					Other than individuals	Individuals		
Number of shareholders (persons)	—	—	—	—	—	—	1	1
Number of shares held (shares)	—	—	—	—	—	—	56,000	56,000
Percentage of shares held (%)	—	—	—	—	—	—	100.00	100.00

## (2) Status of major shareholders

(As of December 31, 2025)

Name or entity name	Address	Number of shares held (shares)	Percentage of shares held of total shares issued (%)
K-P Shareholding Association	City of Fujisawa, Kanagawa Prefecture	56,000	85.11
Kyoji Tatsui	City of Chigasaki, Kanagawa Prefecture	4,901	7.45
Kikue Tatsui	City of Chigasaki, Kanagawa Prefecture	4,899	7.45
Total	—	65,800	100.00

## (3) Status of officers

(As of December 31, 2025)

Title	Name	Date of birth	Brief biography	Number of shares held (Type: shares)
Representative Director	Kyoji Tatsui	February 22, 1949	Oct. 1989 Appointed President and Representative Director of K-Planning Co., Ltd. (current position) Dec. 2019 Appointed Representative Director and Chairman of the Company (current position)	Class A shares: 1 Class B shares: 4,900
Director	Kikue Tatsui	November 29, 1948	Oct. 1989 Appointed Director of K-Planning Co., Ltd. (current position)	Class B shares: 4,899
Director	Eri Sato	August 6, 1977	May 2016 Appointed Director of K-Planning Co., Ltd. (current position)	-
Director	Yasuki Tatsui	February 9, 1982	Sep. 2022 Appointed Director of K-Planning Co., Ltd. (current position)	-

### 3. Financial Statements of the Parent Company, etc.

#### (1) Balance sheet (as of December 31, 2025)

(Thousands of yen)

Assets		Liabilities	
Item	Amount	Item	Amount
[Current assets]	856,925	[Current liabilities]	411,272
Cash and deposits	844,592	Current portion of long-term borrowings	404,680
Prepaid expenses	141	Income taxes payable	180
Income taxes receivable	120	Accrued expenses	618
Other	12,071	Deposits received	5,784
		Other	9
[Non-current assets]	2,888,598	[Non-current liabilities]	253,387
(Property, plant and equipment)	935	Long-term borrowings	204,390
Vehicles	935	Provision for retirement benefits for directors	48,997
		Total liabilities	664,659
		Net assets	
(Investments and other assets)	2,887,662	[Shareholders' equity]	3,080,864
Investment securities	2,885,951	Capital stock	65,800
Other	1,710	Retained earnings	3,015,064
		Legal retained earnings	18,234
		Other retained earnings	2,996,829
		Total net assets	3,080,864
Total assets	3,745,523	Total liabilities and net assets	3,745,523

#### (2) Income Statement (January 1, 2025 to December 31, 2025)

(Thousands of yen)

Item	Amount
Net sales	—
Gross profit	—
Selling, general and administrative expenses	45,720
Operating profit	(45,720)
Non-operating income	481,149
Non-operating expenses	2,284
Ordinary profit	433,145
Profit before income taxes	433,145
Income taxes-current	180
Profit	432,965