



December 23, 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
 (Telephone: +81-466-20-8000)

Notice Regarding Controlling Shareholders, Etc.

With respect to K-Planning Co., Ltd., which is one of the Company's other affiliated companies, STEP Co., Ltd. hereby announces the matters relating to controlling shareholders, etc., as follows.

1. Name etc. of the parent company, controlling shareholders (excluding the parent company), other affiliated companies, or the parent company of other affiliated companies

(As of September 30, 2025)

Name	Category	Voting rights ratio (%)			Stock exchange where issued shares, etc. are listed
		Direct holding	Indirect holding	Total	
K-Planning Co., Ltd.	Other affiliated company	36.24	—	36.24	—

2. Position of the Company within the corporate group of the parent company, etc. and other relationships between the Company and the parent company, etc.

K-Planning Co., Ltd. holds 36.24% of the Company's voting rights and is classified as the Company's other affiliated company. In addition to the fact that Kyoji Tatsui, Representative Director and Chairman of the Company, concurrently serves as Representative Director of K-Planning, five of the Company's officers and five managing executive officers have invested in the shareholding association. However, as K-Planning's business consists of the management of securities and related assets, there are no constraints such as approval requirements on the Company's business activities or management decisions, and the Company recognizes that its independence is ensured.

3. Transactions with controlling shareholders, etc.

No applicable matters.