Translation

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Notice Regarding Changes to Dividend Policy
Establishment of a Dividend Payout Ratio Benchmark and Introduction of DOE

GMO Financial Gate, Inc. (the "Company") hereby announces that, at the meeting of its Board of Directors held on November 12, 2026, it resolved to change its dividend policy as outlined below.

1. Reasons for the change

The Company regards maintaining the internal reserves necessary for future business development and strengthening its financial position, while continuing to provide stable returns to shareholders, as a key management priority.

To clarify its approach to shareholder returns, enhance predictability for shareholders and demonstrate its commitment to capital efficiency, the Company has decided to establish a dividend payout ratio benchmark and introduce DOE (dividend on equity, calculated based on adjusted equity attributable to owners of parent) as a minimum dividend benchmark.

2. Details of the change (Underlined portions indicate changes)

Before the change	The Company recognizes shareholder returns as a key management priority. Its policy is to pay stable and continuous dividends, taking into account its business performance and the need to maintain sufficient internal reserves to meet funding requirements for business expansion.
After the change	The Company recognizes shareholder returns as a key management priority. Its policy is to pay stable and continuous dividends, taking into account its business performance and the need to maintain sufficient internal reserves to meet funding requirements for business expansion. Under this basic policy, the Company will maintain a dividend payout ratio of at least 55% of profit attributable to owners of parent. In addition, to emphasize the efficient use of shareholders' equity, the Company will set a minimum DOE (ratio of dividends to adjusted equity attributable to owners of parent) of 10%. Note: For the purpose of calculating DOE, equity attributable to owners of parent is determined using the average of the balances at the beginning and end of the fiscal year, each adjusted to exclude other components of equity.

3. Outlook

The new policy will apply to dividends for the fiscal year ending September 30, 2027 and subsequent fiscal years.