November 13, 2026

Company: GMO Payment Gateway, Inc.
Representative: Issei Ainoura, President & CEO
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Notice Regarding Changes to Dividend Policy (Establishment of a Dividend Payout Ratio Benchmark and Introduction of DOE)

GMO Payment Gateway, Inc. (the "Company") hereby announces that its Board of Directors, at a meeting held on November 13, 2026, resolved to revise its dividend policy as outlined below.

1. Reasons for the Changes

The Company places management priority on sustainably securing the necessary internal reserves for future business expansion and for strengthening the organization, as well as to sustain a stable level of shareholder returns.

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 (dividends on adjusted total equity attributable to owners of parent) as a minimum threshold.

2. Details of the Changes

Previous Policy	Revised Policy
The Company places management priority on sustainably securing the necessary internal reserves for future business expansion and for strengthening the organization, as well as to sustain a stable level of shareholder returns.	The Company places management priority on sustainably securing the necessary internal reserves for future business expansion and for strengthening the organization, as well as to sustain a stable level of shareholder returns. Under this basic policy, the Company will maintain a dividend payout ratio of at least 55% of adjusted profit (profit attributable to owners of parent plus other comprehensive income associated with cash flows). In addition, to emphasize the efficient use of shareholders' equity, the Company will establish a minimum DOE (dividends on adjusted total equity attributable to owners of parent) of 10%. Note: For the purpose of calculating DOE (dividends on adjusted total equity attributable to owners of parent), total equity attributable to owners of parent will be calculated using the average of the adjusted balances at the beginning and end of the fiscal year. These balances exclude "other items of equity," which are subject to significant fluctuations due to foreign exchange movements and market conditions.

3. Effective Date

The revised policy will apply to dividends for the fiscal year ending September 30, 2027, onward.