Note : This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

January 14, 2025

Company name: FP Partner Inc.
Name of representative: Tsutomu Kuroki,
Representative Director and President
(Securities code: 7388; Tokyo Stock Exchange Prime Market)
Inquiries: Katsuyuki Tanaka, Senior Managing Director and
General Manager of Corporate Planning Department
Telephone: +81-3-6801-8278 (Department direct line)

Notice of Revision of Dividend Policy (Implementation of Progressive Dividend)

The Company would like to announce that at a meeting of the Board of Directors held on January 14, 2025, it passed a resolution to change the dividend policy as follows and implement a progressive dividend*.

*"Progressive dividend" is a dividend policy that, in principle, either maintains or increases the dividend, but does not reduce it.

1. Details of revision (underlined section changed)

(Before amendments)

The Company considers returning profits to our shareholders to be an important management issue, and based on our basic policy, we aim to continue stable dividends, targeting a payout ratio of 45% while considering the internal reserves necessary for strengthening our financial position and business expansion.

(After amendments)

The Company considers returning profits to our shareholders to be an important management issue, and based on our basic policy, we aim to continue progressive dividends while considering the internal reserves necessary for strengthening our financial position and business expansion. Our target payout ratio is 45%.

2. Reason for change

The Company considers returning profits to our shareholders to be an important management issue, and has maintained a certain dividend level regardless of the target payout ratio. The Company has implemented a progressive dividend to clarify our intention to continue this policy.

End