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 30, 2025

Company name: FP Partner Inc.
Name of representative: Tsutomu Kuroki, Representative Director and President
(Securities code: 7388; Tokyo Stock Exchange Prime Market)
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Notice Concerning Dividends of Surplus

The Company would like to announce that at a meeting of the Board of Directors held on January 30, 2025, it passed a resolution to implement the following for dividends of surplus with a record date of November 30, 2024.

1. Details of the dividend

	Determined amount	Most recent dividend forecast (Announced on January 14, 2025)	Results for the previous fiscal year (Fiscal year ended November 30, 2023)
Record date	November 30, 2024	Same as on the left	November 30, 2023
Dividend per share	47.00 yen	Same as on the left	90.00 yen
Total dividend amount	¥1,070 million	-	¥2,086 million
Effective date	February 28, 2025	-	February 14, 2024
Source of dividends	Retained earnings	-	Retained earnings

2. Reason

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.

Based on this type of basic policy, the dividend payout ratio is approximately 45%, and as a result of comprehensive considerations of earnings for the fiscal year ended November 30, 2024 and the future business environment, we have decided to pay 47 yen per share as the year-end dividend for the fiscal year ended November 30, 2024, which is as per the most recent dividend forecast. Therefore, the annual dividend for the fiscal year under review is 92.00 yen, an increase of 2.00 yen compared with the results of the previous fiscal year, and this includes 45 yen for the interim dividend implemented earlier.

(Reference) Breakdown of annual dividend

Record date	Dividend per share			Dividend payout ratio
	Second quarter-end	Year-end	Annual	
Results for the current fiscal year (Fiscal year ended November 30, 2024)	45.00 yen	47.00 yen	92.00 yen	54.2%
Results for the previous fiscal year (Fiscal year ended November 30, 2023)	0.00 yen	90.00 yen	90.00 yen	52.4%

End