（Summary）Consolidated Financial Results for the Fiscal Year Ended September 30, 2026 (Under Japanese GAAP)

October 29, 2026

Company name	Financial Partners Group Co., Ltd.			Stock exchange listings: Tokyo Prime
Securities code	7148	URL https://www.fpg.jp/en/		
Representative	(Title)	CEO and Founder	(Name)Hisanaga Tanimura	
Inquiries	(Title)	Executive Officer and General Manager, Accounting Dept. 1	(Name) Yusuke Tsubouchi	Tel +81-3-5288-5691
Date of general shareholders' meeting (as planned)	December 22, 2026		Dividend payable date (as planned)	December 23, 2026
Annual securities report filing date (as planned)	December 18, 2026			

Supplemental material of annual results：Yes
Convening briefing of annual results ：Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Consolidated operating results (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	81,810	(37.0)	24,735	(2.7)	24,735	(6.6)	16,957	(6.6)
September 30, 2025	129,764	20.4	25,417	(11.2)	26,493	(8.4)	18,156	(11.2)

Note:Comprehensive income For the fiscal year ended September 30, 2026 17,150 Millions of yen ((6.1)%)
For the fiscal year ended September 30, 2025 18,271 Millions of yen ((10.8)%)

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2026	202.51	—	27.8	18.2	30.2
September 30, 2025	216.18	—	32.9	14.8	19.6

Reference:Investment profit (loss) on equity method For the fiscal year ended September 30, 2026 131 Millions of yen
For the fiscal year ended September 30, 2025 485 Millions of yen

Note: Diluted net income per share is not stated because there are no potential shares.

(2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	145,195	64,890	44.6	773.19
September 30, 2025	126,857	57,186	45.0	681.46

Reference:Owner's equity As of September 30, 2026 64,743 Millions of yen
As of September 30, 2025 57,060 Millions of yen

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and equivalents, end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2026	11,576	(1,739)	(6,202)	17,605
September 30, 2025	108,246	806	(110,874)	14,321

2. Cash dividends

	Dividend per share					Total dividend paid	Payout ratio (consolidated)	Ratio of total amount of dividends to net assets (consolidated)
	First quarter	Second quarter	Third quarter	Year end	Annual			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
September 30, 2025	—	65.20	—	65.20	130.40	10,926	60.3	19.9
September 30, 2026	—	46.35	—	54.90	101.25	8,478	50.0	13.9
Fiscal year ending September 30, 2027 (Forecast)	—	44.80	—	44.80	89.60		50.0	

3. Consolidated financial forecast for the fiscal year ending September 30, 2027 (from October 1, 2026 to September 30, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending September 30, 2027	67,343	(17.7)	22,143	(10.5)	22,147	(10.5)	15,005	(11.5)	179.20

Note:The Board of Directors of the company resolved to acquire treasury shares on October 29. The impact of the acquisition of treasury stock has not been reflected in the consolidated earnings forecast for “Basic earnings per share”.

* Notes

(1) Significant changes in the scope of consolidation during the period : Yes

Newly included: 1 company (Company name) F.bit No2 LLC

Excluded: 2 companies (Company name) F.bit No1 LLC、AMENTUM ALPHA LIMITED

(2) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations : None

(ii) Changes in accounting policies due to other reasons : None

(iii) Changes in accounting estimates : None

(iv) Restatement : None

(3) Number of issued shares (common shares)

① Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	As of September 30, 2026	83,803,600 shares	As of September 30, 2025	83,803,600 shares
② Number of treasury stock at the end of fiscal year	As of September 30, 2026	68,225 shares	As of September 30, 2025	70,281 shares
③ Average number of shares	Fiscal year ended September 30, 2026	83,734,358 shares	Fiscal year ended September 30, 2025	83,989,143 shares

[Reference] Overview of non-consolidated financial results

Non-consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	76,880	(38.6)	23,981	(7.4)	23,749	(11.8)	16,738	(8.6)
September 30, 2025	125,123	18.9	25,889	(10.0)	26,911	(8.5)	18,305	(10.0)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
September 30, 2026	199.90	—
September 30, 2025	217.95	—

Note: Diluted net income per share is not stated because there are no potential shares.

(2) Non-consolidated financial position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	159,200	65,610	41.2	783.55
September 30, 2025	150,336	58,164	38.7	694.64

Reference:Owner's equity As of September 30, 2026 65,610 Millions of yen

As of September 30, 2025 58,164 Millions of yen

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Forward-looking statements, such as performance forecasts, stated in this document are based on information currently available to the Company and certain assumptions that the Company deems reasonable, and do not constitute a guarantee from the Company that they will be achieved. Actual results may differ materially due to various factors.

Consolidated Financial Statements

（１）Consolidated Balance Sheet

(Millions of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	14,321	17,605
Accounts receivable - trade	618	727
Securities	328	358
Operational investment securities	789	1,450
Merchandise	356	340
Supplies	107	104
Equity underwritten	51,940	60,880
Money held in trust(Aircraft for arrangement)	－	5,375
Real estate for arrangement	46,598	38,690
Other	4,476	4,708
Allowance for doubtful accounts	△0	△0
Total current assets	119,535	130,240
Non-current assets		
Property, plant and equipment		
Buildings, net	164	260
Tools, furniture and fixtures, net	145	106
Aircraft, net	1,907	1,646
Other	11	818
Total property, plant and equipment	2,228	2,831
Intangible assets		
Goodwill	301	268
Other	100	103
Total intangible assets	401	372
Investments and other assets		
Investment securities	84	953
Shares of subsidiaries and associates	2,144	2,439
Deferred tax assets	1,634	2,388
Leasehold and guarantee deposits	585	5,685
Other	242	285
Total investments and other assets	4,691	11,751
Total non-current assets	7,321	14,954
Total assets	126,857	145,195

(Millions of yen)

	As of September 30, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,254	1,051
Short-term borrowings	19,866	35,941
Commercial papers	1,000	6,500
Current portion of long-term borrowings	4,992	5,754
Current portion of bonds payable	—	1,000
Income taxes payable	3,286	5,057
Contract liabilities	6,449	6,796
Provision for bonuses	702	870
Other	3,449	3,022
Total current liabilities	41,000	65,993
Non-current liabilities		
Bonds payable	1,000	—
Long-term borrowings	27,145	8,590
Asset retirement obligations	141	143
Retirement benefit liability	4	4
Leasehold and guarantee deposits received	14	5,093
Other	366	479
Total non-current liabilities	28,670	14,311
Total liabilities	69,671	80,305
Net assets		
Shareholders' equity		
Share capital	3,095	3,095
Capital surplus	2,671	2,653
Retained earnings	51,200	58,814
Treasury shares	△177	△163
Total shareholders' equity	56,789	64,400
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	36	72
Foreign currency translation adjustment	234	269
Total accumulated other comprehensive income	271	342
Non-controlling interests	125	146
Total net assets	57,186	64,890
Total liabilities and net assets	126,857	145,195

（２）Consolidated statement of income and consolidated statement of comprehensive income

（Consolidated Statement of Income）

(Millions of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net sales	129,764	81,810
Cost of sales	93,717	45,783
Gross profit	36,046	36,027
Selling, general and administrative expenses	10,628	11,291
Operating profit	25,417	24,735
Non-operating income		
Interest income	1,169	694
Gain on investments in money held in trust	98	174
Rental income from real estate	1,407	645
Aircraft rental income	154	―
Share of profit of entities accounted for using equity method	485	131
Gain on valuation of investment securities	0	305
Other	239	38
Total non-operating income	3,555	1,990
Non-operating expenses		
Interest expenses	1,289	995
Commission expenses	760	467
Foreign exchange losses	123	249
Rental expenses on real estate	292	271
Other	12	6
Total non-operating expenses	2,479	1,990
Ordinary profit	26,493	24,735
Extraordinary losses		
Impairment losses	54	114
Loss on retirement of non-current assets	0	5
Loss on valuation of shares of subsidiaries and associates	120	91
Loss on valuation of investments in capital of subsidiaries and associates	1	―
Total extraordinary losses	177	211
Profit before income taxes	26,316	24,524
Income taxes - current	6,362	8,213
Income taxes - deferred	1,805	△768
Total income taxes	8,167	7,445
Profit	18,148	17,079
Profit (loss) attributable to non-controlling interests	△8	122
Profit attributable to owners of parent	18,156	16,957

（Consolidated Statement of Comprehensive Income）

(Millions of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Profit	18,148	17,079
Other comprehensive income		
Valuation difference on available-for-sale securities	35	36
Foreign currency translation adjustment	83	26
Share of other comprehensive income of entities accounted for using equity method	4	8
Total other comprehensive income	123	70
Comprehensive income	18,271	17,150
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	18,268	17,028
Comprehensive income attributable to non-controlling interests	2	122

（３）Consolidated statement of changes in equity

Fiscal year ended September 30, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	3,095	2,671	49,151	△1,871	53,047
Changes during period					
Dividends of surplus			△12,361		△12,361
Profit attributable to owners of parent			18,156		18,156
Purchase of treasury shares				△2,100	△2,100
Disposal of treasury shares		1		46	47
Cancellation of treasury shares		△3,747		3,747	－
Transfer from retained earnings to capital surplus		3,746	△3,746		－
Net changes in items other than shareholders' equity					
Total changes during period	－	－	2,048	1,693	3,742
Balance at end of period	3,095	2,671	51,200	△177	56,789

	Accumulated other comprehensive income			Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of period	1	158	159	122	53,329
Changes during period					
Dividends of surplus					△12,361
Profit attributable to owners of parent					18,156
Purchase of treasury shares					△2,100
Disposal of treasury shares					47
Cancellation of treasury shares					－
Transfer from retained earnings to capital surplus					－
Net changes in items other than shareholders' equity	35	76	112	2	114
Total changes during period	35	76	112	2	3,857
Balance at end of period	36	234	271	125	57,186

Fiscal year ended September 30, 2026

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	3,095	2,671	51,200	△177	56,789
Changes during period					
Dividends of surplus			△9,340		△9,340
Profit attributable to owners of parent			16,957		16,957
Purchase of treasury shares				△0	△0
Disposal of treasury shares		△2		14	12
Transfer from retained earnings to capital surplus		2	△2		―
Purchase of shares of consolidated subsidiaries		△17			△17
Net changes in items other than shareholders' equity					
Total changes during period	―	△17	7,614	14	7,611
Balance at end of period	3,095	2,653	58,814	△163	64,400

	Accumulated other comprehensive income			Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of period	36	234	271	125	57,186
Changes during period					
Dividends of surplus					△9,340
Profit attributable to owners of parent					16,957
Purchase of treasury shares					△0
Disposal of treasury shares					12
Transfer from retained earnings to capital surplus					―
Purchase of shares of consolidated subsidiaries					△17
Net changes in items other than shareholders' equity	36	35	71	21	92
Total changes during period	36	35	71	21	7,703
Balance at end of period	72	269	342	146	64,890

（4）Consolidated Statement of Cash Flows

(Millions of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	26,316	24,524
Depreciation	277	296
Impairment losses	54	114
Amortization of goodwill	33	33
Loss on valuation of shares of subsidiaries and associates	120	91
Loss on retirement of non-current assets	0	5
Loss (gain) on valuation of investment securities	0	△305
Increase (decrease) in provision for bonuses	△11	164
Interest and dividend income	△1,386	△694
Interest expenses	1,289	995
Commission expenses	759	467
Foreign exchange losses (gains)	△15	△13
Share of loss (profit) of entities accounted for using equity method	△485	△131
Decrease (increase) in trade receivables	124	△96
Decrease (increase) in operational investment securities	△79	△660
Increase(decrease) in equity underwritten	72,820	△8,940
Increase(decrease)in money held in trust(Aircraft for arrangement)	2,100	△5,375
Increase(decrease) in real estates for arrangement	21,734	7,907
Decrease (increase) in guarantee deposits	572	△314
Decrease (increase) in leasehold and guarantee deposits	—	△5,091
Increase (decrease) in trade payables	554	△203
Increase (decrease) in contract liabilities	△10,546	349
Increase (decrease) in leasehold and guarantee deposits received	△14	5,079
Other, net	2,784	△56
Subtotal	117,004	18,144
Interest and dividends received	1,829	890
Interest paid	△1,278	△1,003
Income taxes paid	△9,308	△6,455
Net cash provided by (used in) operating activities	108,246	11,576
Cash flows from investing activities		
Proceeds from withdrawal of time deposits	1,400	—
Purchase of securities	△13	△11
Purchase of property, plant and equipment	△146	△857
Purchase of intangible assets	△85	△62
Purchase of investment securities	△40	△326
Purchase of shares and payments for investments in capital of subsidiaries and associates	△360	△552
Payments of leasehold and guarantee deposits	△16	△2
Proceeds from refund of leasehold and guarantee deposits	6	—
Proceeds from liquidation of subsidiaries	72	109
Other payments	△10	△35
Net cash provided by (used in) investing activities	806	△1,739

(Millions of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	△69,279	16,075
Redemption of bonds	△100	―
Proceeds from long-term borrowings	29,800	2,400
Repayments of long-term borrowings	△47,039	△20,192
Proceeds from long-term nonrecourse loans payable	2,112	―
Repayments of long-term nonrecourse loans payable	△2,112	―
Net increase (decrease) in commercial papers	△9,000	5,500
Purchase of treasury shares	△2,100	△0
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	―	△17
Dividends paid	△12,361	△9,340
Dividends paid to non-controlling interests	―	△100
Commission fee paid	△752	△484
Other payments	△41	△41
Net cash provided by (used in) financing activities	△110,874	△6,202
Effect of exchange rate change on cash and cash equivalents	102	38
Net increase (decrease) in cash and cash equivalents	△1,719	3,673
Cash and cash equivalents at beginning of period	16,041	14,321
Decrease in cash and cash equivalents resulting from exclusion of subsidiaries from consolidation	―	△389
Cash and cash equivalents at end of period	14,321	17,605