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 28, 2026

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

Notice Concerning Dividends of Surplus

The Company would like to announce that at a meeting of the Board of Directors held on January 28, 2026, it passed a resolution to implement the following for dividends of surplus with a record date of November 30, 2025.

1. Details of the dividend

	Determined amount	Most recent dividend forecast (Announced on January 14, 2026)	Results for the previous fiscal year (fiscal year ended November 30, 2024)
Record date	November 30, 2025	Same as the left	November 30, 2024
Dividend per share	47.00 yen	Same as the left	47.00 yen
Total dividend amount	1,092 million yen	-	1,070 million yen
Effective date	February 13, 2026	-	February 28, 2025
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 fundamental policy, we maintain a dividend payout ratio of approximately 45%. However, after comprehensively considering the performance for the fiscal year ending November 2025 and the future business environment, we have decided on a year-end dividend of 47 yen per share for the fiscal year ending November 2025, as per the most recent dividend forecast. Therefore, the annual dividend for the fiscal year under review is 94.00 yen, an increase of 2.00 yen compared with the results of the previous fiscal year, and this includes 47 yen for the interim dividend implemented earlier.

(Reference) Breakdown of annual dividend

Record date	Dividend per share			Dividend payout ratio
	Second quarter-end	Fiscal year-end	Annual	
Results for the current fiscal year (fiscal year ended November 30, 2025)	47.00 yen	47.00 yen	94.00 yen	105.9%
Results for the previous fiscal year (fiscal year ended November 30, 2024)	45.00 yen	47.00 yen	92.00 yen	54.2%

[Contact information]

In order to ensure fairness to everyone, we will accept inquiries regarding this matter in writing (email or inquiry form). We appreciate your understanding.

Contact by email: ir_report@fpp.jp

Contact form: https://fpp.jp/ir_inquiry/

End