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February 27, 2026

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 Regarding Disposal of Treasury Shares as Restricted Stock Compensation

At a meeting of the Board of Directors held on February 27, 2026, FP Partner Inc. (the "Company") resolved to dispose of treasury shares as restricted stock compensation (the "Disposal of Treasury Shares"), as described below.

1. Outline of the disposal

(1) Payment date	March 25, 2026
(2) Class and number of shares to be disposed of	Common shares of the Company: 132,392 shares
(3) Disposal price	2,371 yen per share
(4) Total disposal price	313,901,432 yen
(5) Scheduled allottees	Operating Officers and employees: 368 persons 132,392 shares
(6) Other	An extraordinary report has been submitted for this Disposal of Treasury Shares in accordance with the Financial Instruments and Exchange Act.

2. Purpose and reason for disposal

At a meeting of the Board of Directors held on February 27, 2026, it was resolved to introduce a restricted stock compensation system (the "System") for mainly the Company's Operating Officers and employees with excellent performance (the "Eligible High-Performing Employees, etc.") to provide incentives for them to achieve sustainable enhancement of the Company's corporate value and to promote greater value sharing with shareholders.

An outline of the System is as follows.

[Outline of the System]

Eligible High-Performing Employees, etc. will pay the full amount of the monetary compensation claims granted by the Company as in-kind contributions based on the System, and will be issued or receive disposal of the Company's common shares.

The amount of monetary compensation claims to be paid to the Eligible High-Performing Employees, etc. under the System, the timing of payment, and the total number of the Company's common shares to be issued or disposed of under the System shall be determined by the Board of Directors.

In order to achieve one of the purposes of introducing the System, which is to share value with shareholders over the medium to long term, the transfer of shares granted under the System is restricted for a period of 10 years from the date of grant (the "Transfer Restriction Period").

The amount to be paid per share of the Company's common shares to be issued or disposed of under the System will be determined by the Board of Directors based on the closing price of the Company's common shares on the Tokyo Stock Exchange on the business day immediately preceding the date of each resolution of the Board of Directors (if no transaction is executed on that date, the closing price of the most recent trading day prior to that date will be used), within the scope of not being particularly advantageous to the Eligible High-Performing Employees, etc. who will receive the common shares.

In addition, when issuing or disposing of the Company's common shares under the System, the Company and the Eligible High-Performing Employees, etc. shall enter into a restricted stock allotment agreement, and the following matters shall be included as part of the agreement.

i. The Eligible High-Performing Employees, etc. are prohibited from transferring, pledging, or otherwise disposing of the Company's common shares allotted during the Transfer Restriction Period.
ii. The Company will acquire the common shares without consideration if certain conditions arise.

At the meeting of the Board of Directors held on February 27, 2026, the Company resolved to pay a total of 313,901,432 yen in monetary compensation claims to the 368 Eligible High-Performing Employees, etc., taking into account the purpose of the System, the Company's performance, individual evaluations, and other various circumstances, and to have the Eligible High-Performing Employees, etc. provide in full the monetary compensation claims as in-kind contributions and dispose of 132,392 shares of the Company's common shares.

[Overview of the restricted stock allotment agreement]

In conjunction with the Disposal of Treasury Shares, the Company will enter a restricted stock allotment agreement (the "Allotment Agreement") with the Eligible High-Performing Employees, etc., and an outline of the agreement is as follows.

(1) Transfer Restriction Period

From March 25, 2026 (payment date) to March 24, 2036

(2) Conditions for lifting the transfer restriction

The transfer restriction on all of the Company's common shares (the "Shares") allocated under the Allotment Agreement will be lifted at the expiration of the Transfer Restriction Period on the condition that the Eligible High-Performing Employees, etc., during the Transfer Restriction Period, continuously hold the position of Director, Audit & Supervisory Board Member, Operating Officer, or employee of the Company or its subsidiaries (the "Position, etc.") (excluding the position of employee based on reemployment after retirement age).

(3) Handling in the event of death or retirement due to reaching the retirement age to mandatory retirement or other justifiable reasons during the Transfer Restriction Period

If the Eligible High-Performing Employees, etc. retire or resign from the Position, etc. at the Company or its subsidiaries during the Transfer Restriction Period due to death, reaching the retirement age, or other reasons deemed legitimate by the Company's Board of Directors, the transfer restriction on all of the Shares will be lifted. As for the timing of the lifting of the transfer restriction, in the case of death or retirement due to reaching the retirement age, the transfer restriction will be lifted immediately after retirement or resignation (however, if the date of retirement or resignation is prior to March 1, 2027, the restriction will be lifted on March 1, 2027), and in other cases of retirement or resignation deemed legitimate by the Company's Board of Directors, the restriction will be lifted at a time separately determined by the Board of Directors of the Company after March 1, 2027.

(4) Acquisition by the Company without consideration

The Company will automatically acquire without consideration all of the Shares for which the transfer restriction has not been lifted at the expiration of the Transfer Restriction Period or at the time of the lifting of the transfer restriction as stipulated in (3) or (5) above.

(5) Handling in case of reorganization, etc.

If, during the Transfer Restriction Period, a merger agreement under which the Company is to be dissolved, a share exchange agreement or share transfer plan under which the Company becomes a wholly owned subsidiary, or any other organizational restructuring is approved at the Company's General Meeting of Shareholders (or, where shareholder approval is not required, by the Board of Directors), the transfer restrictions shall be lifted, by resolution of the Board of Directors, with respect to a number of Shares calculated as follows: the total number of Shares multiplied by a fraction, the numerator of which is the number of months from the month including the payment date to the month including the date of such approval, and the denominator of which is 120 (if the resulting fraction exceeds one, it shall be deemed to be one, and any fractional share shall be rounded down). The transfer restrictions shall be lifted as of the business day immediately preceding the effective date of such organizational restructuring.

However, if the business day immediately preceding the effective date of such reorganization, etc. is prior to March 1, 2027, the Company will not lift the transfer restriction on the Shares, and will automatically acquire without consideration all of the Shares held by the Eligible High-Performing Employees, etc. for which the transfer restriction has not been lifted on the business day immediately preceding the effective date of such reorganization, etc.

(6) Management of the Shares

During the Transfer Restriction Period, the Shares shall be managed in a dedicated account for restricted stock opened by the Eligible High-Performing Employees, etc. at SMBC Nikko Securities Inc., in such a way

that they cannot be transferred, pledged as collateral, or otherwise disposed of during the Transfer Restriction Period.

3. Basis for calculation of the amount to be paid and the specific details

This Disposal of Treasury Shares shall be conducted using the monetary compensation claims paid to the allottees under the System as property contributed, and in order to eliminate arbitrariness, the amount to be paid will be 2,371 yen, which is the closing price of the Company's common shares on the Tokyo Stock Exchange on February 26, 2026 (the business day immediately prior to the resolution date of the Board of Directors). This is the market price immediately prior to the resolution date of the Board of Directors, and in the absence of any special circumstances indicating that reliance on the most recent market price is inappropriate, it is deemed to reasonably reflect the Company's corporate value and is not considered to be a particularly favorable price for the Eligible High-Performing Employees, etc.

[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/

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