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May 21, 2026

For Immediate Release

Company name: FP Corporation  
 Representative: Morimasa Sato,  
 Representative Director, Chairman  
 (Securities code: 7947, TSE Prime Market)  
 Contact: Isao Ikegami, Executive Vice President  
 and Director, Executive General Manager  
 of Finance and Accounting Division  
 (TEL: +81-84-953-1145)

## Notice of Dividends of Surplus

FP Corporation (the “Company”) announces that a meeting of its Board of Directors held on May 21, 2026 passed a resolution regarding the distribution of dividends of surplus with a record date of March 31, 2026. Details are as follows.

### 1. Details of dividends

	Decided amount	Most recent dividend forecast (announced on April 30, 2026)	Dividend paid for the previous fiscal year (ended March 2025)
Record date	March 31, 2026	Same as left	March 31, 2025
Dividends per share	41.50 yen	41.50 yen	40.00 yen
Total Dividend	3,356 million yen	–	3,234 million yen
Effective date	June 8, 2026	–	June 9, 2025
Source of dividends	Retained earnings	–	Retained earnings

### 2. Reason for the dividend amount

The Company regards the return of profits to shareholders as a top priority. While enhancing internal reserves to strengthen our financial position and expand our business, we aim to achieve a consolidated dividend payout ratio of 40% for the Group’s profit attributable to owners of the parent. Moreover, from the viewpoint of continuous and stable dividend payments, we will not reduce dividends in principle and will pay progressive dividends.

Based on the above policy, the year-end dividend for the fiscal year ended March 31, 2026 will be 41.50 yen per share, as per the latest dividend forecast. Combined with an interim dividend of 31.50 yen per share, this will result in an annual dividend for the fiscal year of 73.00 yen per share, with a consolidated payout ratio of 39.7%.

(Reference) The Company’s annual dividend payments are presented below.

Record date	Dividend per share (yen)		
	End of second quarter	Fiscal year-end	Annual
Payments for the current period	31.50 yen	41.50 yen	73.00 yen
Dividend paid for the previous fiscal year (ended March 2025)	21.50 yen	40.00 yen	61.50 yen