



January 29, 2026

Consolidated Financial Results for the First Quarter of the Fiscal Year Ending September 30, 2026 (Japanese GAAP) (Summary)

Listed company name: **Financial Partners Group Co., Ltd.** URL <https://www.fpg.jp/en/>
Listed stock exchange: Tokyo Stock Exchange Prime Market Code Number: 7148
Representative: Hisanaga Tanimura, CEO and Founder
Contact: Yusuke Tsubouchi, Executive Officer and General Manager, Accounting Dept. 1 Phone: +81-3- 5288-5691
Expected date of dividend payment: —
Supporting material for quarterly results: Yes
The briefing session of quarterly results: No

(Figures less than one million yen are rounded down.)

1. Consolidated financial results for the first quarter of the fiscal year ending September 30, 2026 (October 1, 2025 — December 31, 2025)

(1) Consolidated operating results (cumulative)

(% figures show year-on-year change.)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended								
December 31, 2025	14,997	(46.4)	6,362	(17.2)	6,248	(21.5)	4,228	(22.7)
December 31, 2024	27,963	14.6	7,680	(7.7)	7,961	(7.4)	5,467	(14.3)

(Note) Comprehensive income: Three months ended December 31, 2025: 4,446 million yen; [(19.9%)]
Three months ended December 31, 2024: 5,551 million yen; [(13.4%)]

	Net income per share	Diluted net income per share
Three months ended	Yen	Yen
December 31, 2025	50.50	—
December 31, 2024	64.76	—

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

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	163,048	56,155	34.3
September 30, 2025	126,857	57,186	45.0

(Reference) Shareholders' equity: As of December 31, 2025: 55,897 million yen
As of September 30, 2025: 57,060 million yen

2. Dividends

	Dividends per share				
	End of 1st Quarter	End of 2nd Quarter	End of 3rd Quarter	End of fiscal year	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2025	—	65.20	—	65.20	130.40
Fiscal year ending September 30, 2026	—				
Fiscal year ending September 30, 2026 (Forecast)		62.70	—	62.70	125.40

(Note) Revision to the latest dividend forecast: No

3. Forecast of consolidated financial results for the fiscal year ending September 30, 2026

(October 1, 2025 – September 30, 2026)

(% figures show year-on-year change.)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Annual	130,500	0.6	30,400	19.6	30,600	15.5	21,000	15.7	250.80

(Note) Revision to the latest consolidated financial results forecast: No

* Notes

- (1) Material changes in subsidiaries during this period : No
 (Changes in scope of consolidations resulting from change in subsidiaries)
- (2) Applying of specific accounting of the consolidated quarterly financial statements : No
- (3) Changes in accounting policies, accounting estimates and retrospective restatement
- a) Changes in accounting policies based on revisions of accounting standard : No
 - b) Changes in accounting policies other than ones based on revisions of accounting standard : No
 - c) Changes in accounting estimates : No
 - d) Retrospective restatement : No

(4) Number of issued and outstanding shares (common shares)

a) Number of issued shares at the end of the period (including treasury shares)	As of December 31, 2025	83,803,600	As of September 30, 2025	83,803,600
b) Number of treasury shares at the end of the period	As of December 31, 2025	71,505	As of September 30, 2025	70,281
c) Average number of shares during the period	Three months ended December 31, 2025	83,732,343	Three months ended December 31, 2024	84,425,134

(Millions of yen)

	As of September 30, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	14,321	17,250
Accounts receivable - trade	618	843
Securities	328	347
Operational investment securities	789	826
Merchandise	356	353
Supplies	107	102
Equity underwritten	51,940	70,170
Real estate for arrangement	46,598	60,688
Other	4,476	4,733
Allowance for doubtful accounts	△0	△0
Total current assets	119,535	155,315
Non-current assets		
Property, plant and equipment	2,228	2,200
Intangible assets		
Goodwill	301	293
Other	100	91
Total intangible assets	401	384
Investments and other assets		
Deferred tax assets	1,634	2,002
Other	3,056	3,144
Total investments and other assets	4,691	5,147
Total non-current assets	7,321	7,732
Total assets	126,857	163,048
Liabilities		
Current liabilities		
Accounts payable - trade	1,254	818
Short-term borrowings	19,866	57,166
Commercial papers	1,000	1,000
Current portion of long-term borrowings	4,992	4,960
Income taxes payable	3,286	2,232
Contract liabilities	6,449	11,552
Provision for bonuses	702	1,106
Other	3,449	8,056
Total current liabilities	41,000	86,894
Non-current liabilities		
Bonds payable	1,000	1,000
Long-term borrowings	27,145	18,331
Asset retirement obligations	141	141
Retirement benefit liability	4	4
Other	380	520
Total non-current liabilities	28,670	19,997
Total liabilities	69,671	106,892

(Millions of yen)

	As of September 30, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	3,095	3,095
Capital surplus	2,671	2,653
Retained earnings	51,200	49,969
Treasury shares	△177	△177
Total shareholders' equity	56,789	55,540
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	36	45
Foreign currency translation adjustment	234	311
Total accumulated other comprehensive income	271	357
Non-controlling interests	125	257
Total net assets	57,186	56,155
Total liabilities and net assets	126,857	163,048

(Millions of yen)

	Three months ended December 31, 2024	Three months ended December 31, 2025
Net sales	27,963	14,997
Cost of sales	17,983	5,354
Gross profit	9,980	9,642
Selling, general and administrative expenses	2,299	3,280
Operating profit	7,680	6,362
Non-operating income		
Interest income	238	166
Gain on investments in money held in trust	31	—
Rental income from real estate	472	80
Share of profit of entities accounted for using equity method	95	3
Aircraft rental income	5	—
Other	4	25
Total non-operating income	847	276
Non-operating expenses		
Interest expenses	329	206
Commission expenses	147	141
Foreign exchange losses	9	—
Rental expenses on real estate	77	34
Other	2	8
Total non-operating expenses	566	390
Ordinary profit	7,961	6,248
Extraordinary losses		
Loss on retirement of non-current assets	0	0
Loss on valuation of shares of subsidiaries and associates	4	15
Impairment losses	—	114
Total extraordinary losses	4	130
Profit before income taxes	7,957	6,118
Income taxes - current	1,550	2,137
Income taxes - deferred	903	△370
Total income taxes	2,454	1,767
Profit	5,503	4,350
Profit attributable to non-controlling interests	35	122
Profit attributable to owners of parent	5,467	4,228

(Millions of yen)

	Three months ended December 31, 2024	Three months ended December 31, 2025
Profit	5,503	4,350
Other comprehensive income		
Valuation difference on available-for-sale securities	—	8
Foreign currency translation adjustment	34	79
Share of other comprehensive income of entities accounted for using equity method	13	8
Total other comprehensive income	48	95
Comprehensive income	5,551	4,446
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	5,511	4,313
Comprehensive income attributable to non-controlling interests	39	132