

Financial Results Presentation FY9/2026

(October 1, 2025 – September 30, 2026)



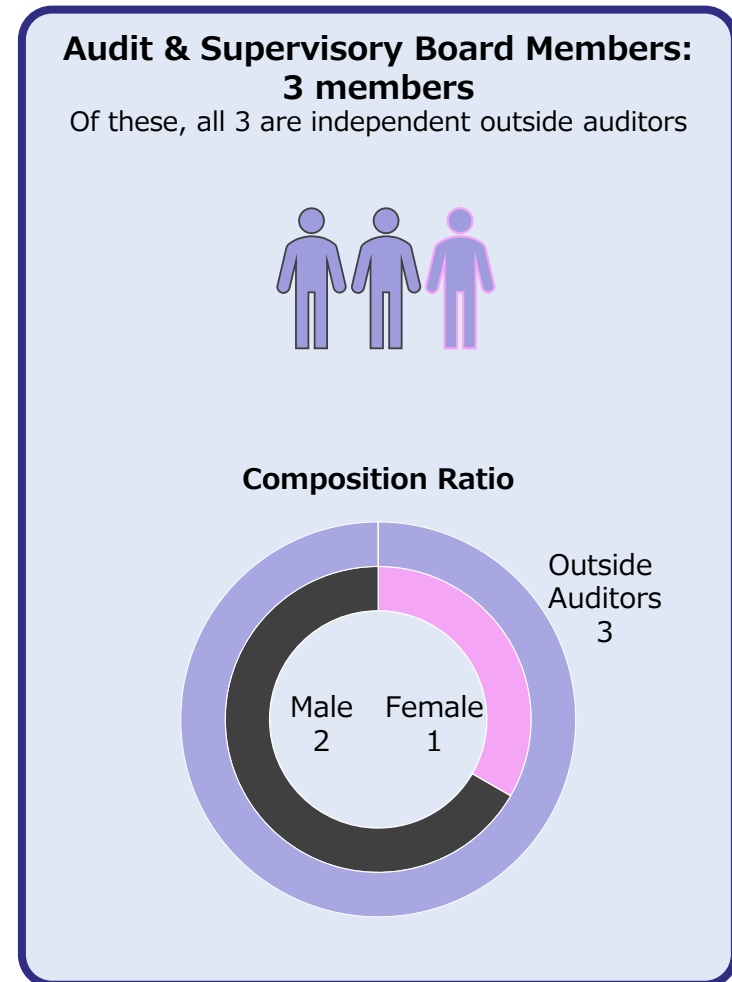
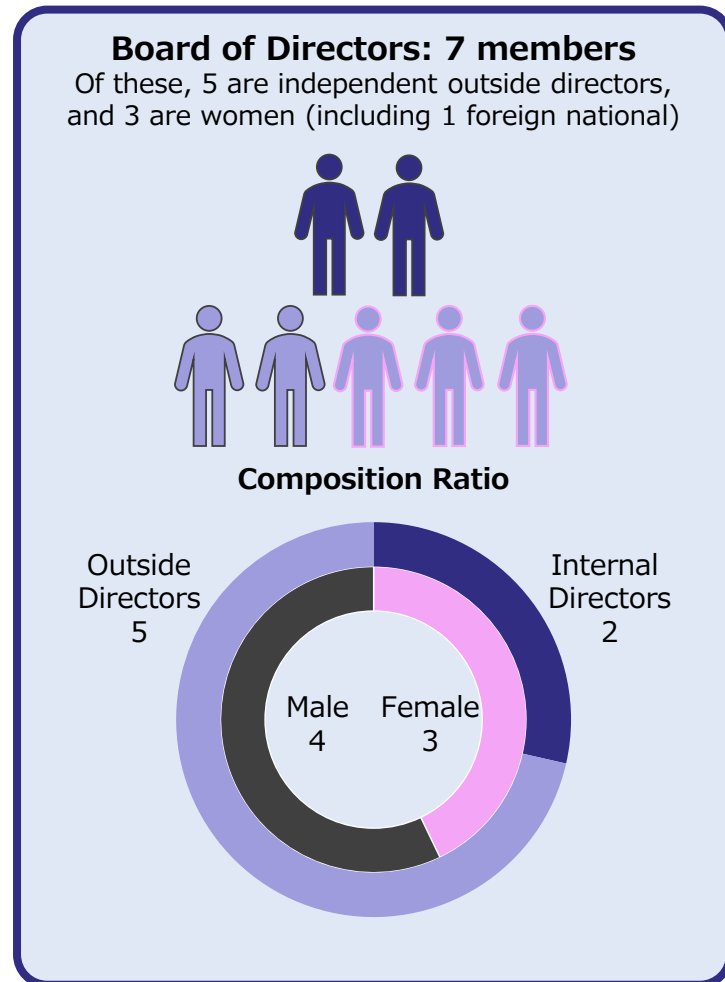
Financial Partners Group Co., Ltd.
(Prime Market of TSE, Code : 7148)

Embracing the future through finance

We will always be there to support our customers,
with the ultimate goal of being their Financial Partners
in embracing the future through finance.

Corporate Governance Structure

- Our Board of Directors consists of seven members, five of whom are independent outside directors and three of whom are female directors (including one foreign national), ensuring high independence and diversity. Additionally, all three Audit & Supervisory Board Members are independent outside auditors (including one female).



FY9/2026 (Oct-Sep) Financial Results Overview

FY9/2026 Executive Summary (1) Consolidated

- Net sales reached a level close to the revised forecast, as the strong performance of the Lease Fund Business offset the Domestic Real Estate Fund Business^{*1}, which was affected by tax reform effective from next January. Profit at all levels exceeded the revised forecasts.
- Year-end dividend was set at JPY 54.90^{*2}, bringing the total annual dividend per share to JPY 101.25, including the interim dividend of JPY 46.35 (payout ratio: 50.0%, +JPY 8.55 vs. revised forecast).

(Unit: JPY billion)

Consolidated P/L	Full Year		YoY		vs. Revised Forecasts	
	FY9/2025	FY9/2026	Difference	% Change	Forecast	Achievement rate
Net sales	129.76	81.81	(47.95)	(37.0%)	82.87	98.7%
Gross Profit	36.04	36.02	(0.01)	(0.1%)	34.30	105.0%
Operating income	25.41	24.73	(0.68)	(2.7%)	23.15	106.8%
Ordinary income	26.49	24.73	(1.75)	(6.6%)	22.86	108.2%
Margin on sales	20.4%	30.2%	-	+9.8pt	27.6%	-
Profit attributable to owners of parent	18.15	16.95	(1.19)	(6.6%)	15.51	109.3%
Margin on sales	14.0%	20.7%	-	+6.7pt	18.7%	-
Annual dividend per share (yen)	130.40	101.25	(29.15)	(22.4%)	92.70	+8.55

^{*1} Revenue for the Lease and Overseas Real Estate Fund Businesses consists of fees from deal structuring and equity sales. In contrast, the Domestic Real Estate Fund Business recognizes the full property sales price as revenue and the book value as the cost of sales. Consequently, a contraction in the Domestic Real Estate Fund Business leads to a significant decrease in overall net sales.

^{*2} The year-end dividend for FY9/2026 (JPY 54.90 per share) will be proposed at the 25th Ordinary General Meeting of Shareholders scheduled to be held on December 22, 2026.

FY9/2026 Executive Summary (2) Financial Results by Segment

- **Leasing Fund Business:** Both net sales and gross profit hit record highs, significantly exceeding the revised forecast, driven by active project structuring and sales backed by robust investor demand, as well as strong performance at FPG Amentum.
- **Domestic Real Estate Fund Business:** Sales of fractional ownership products progressed steadily despite the impact of tax reform effective from next January. In addition, the sale of a whole building in Shirokanedai, an in-house development project, was completed in Q4. Although net sales fell short of the forecast, gross profit achieved the revised forecast.
- **International Real Estate Fund Business:** New project structuring for the next fiscal year have been confirmed.

(Unit: JPY billion)

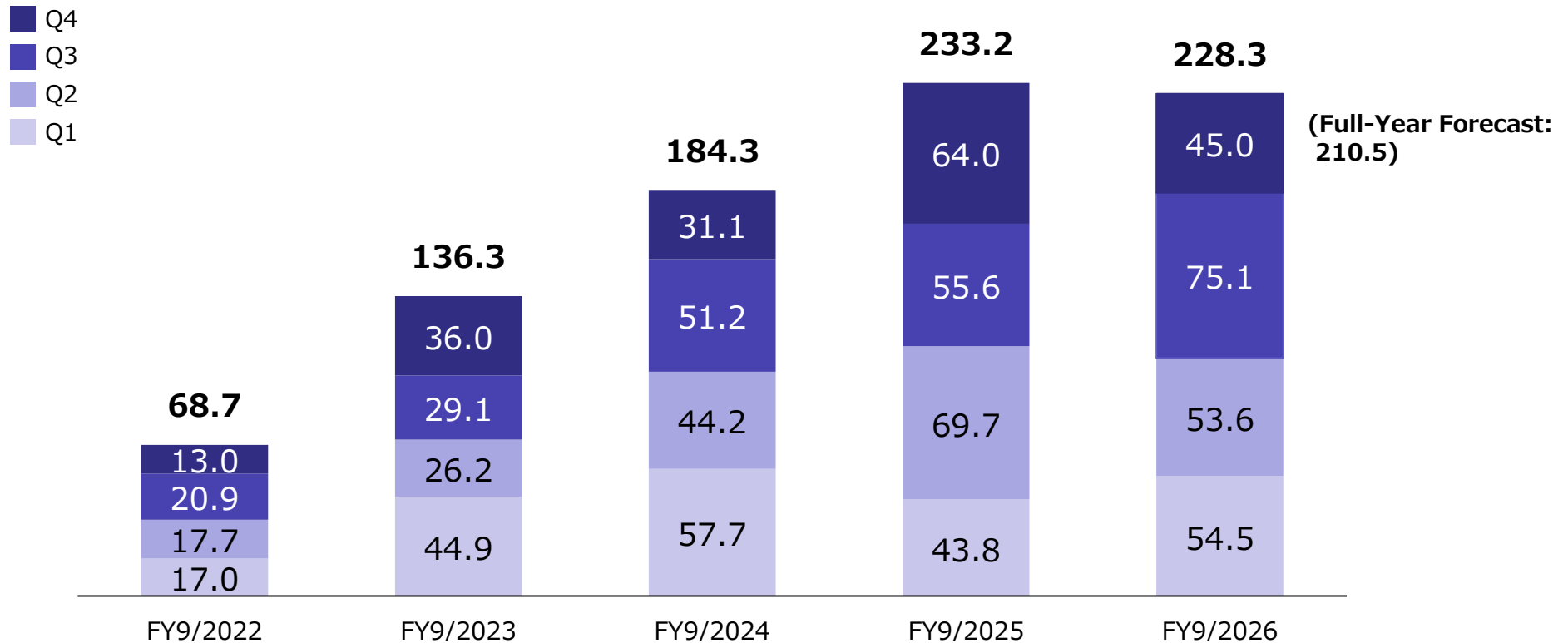
		Full Year		YoY		vs. Revised Forecasts	
		FY9/2025	FY9/2026	Difference	% Change	Forecast	Achievement rate
Leasing Fund Business	Net Sales	29.84	31.21	+1.36	+4.6%	28.50	109.5%
	Gross Profit	23.14	27.23	+4.09	+17.7%	24.62	110.6%
Domestic Real Estate Fund Business	Net Sales	95.98	49.80	(46.17)	(48.1%)	52.58	94.7%
	Gross Profit	10.07	8.83	(1.24)	(12.4%)	8.82	100.0%
International Real Estate Fund Business	Net Sales	3.51	0.06	(3.45)	(98.2%)	1.26	5.1%
	Gross Profit	3.10	0.06	(3.04)	(98.0%)	1.11	5.5%
Other Business	Net Sales	0.41	0.72	+0.30	+73.8%	0.52	138.1%
	Gross Profit	(0.28)	(0.10)	+0.17	-	(0.25)	-

Leasing Fund Business: Sales Amount

- Although Q4 sales were curbed to maintain optimal inventory levels, equity sales reached 228.3 billion yen, exceeding the full-year forecast, supported by strong investor demand.

Trends in Sales Amount

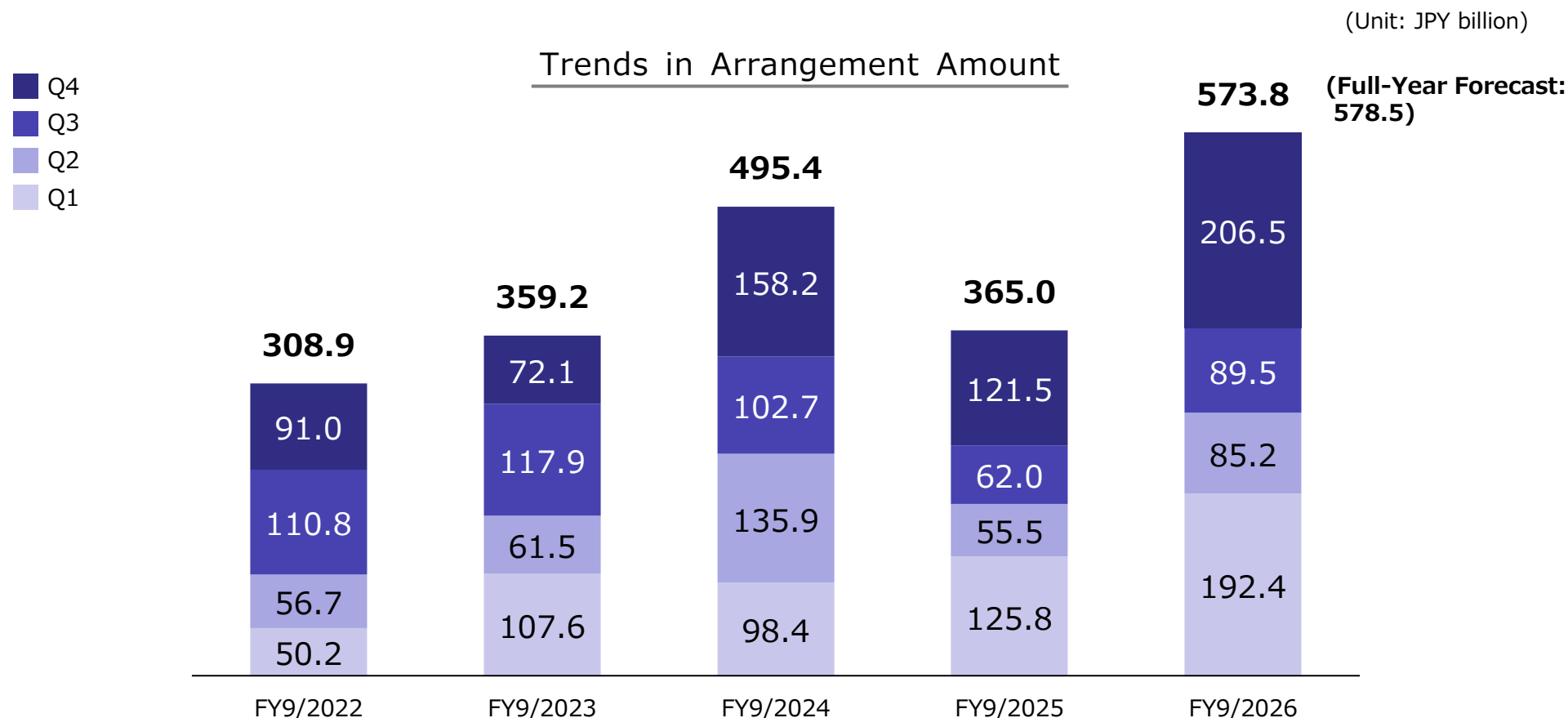
(Unit: JPY billion)



* Previous record-high equity sales: 233.2 billion yen in FY9/2025.

Leasing Fund Business: Arrangement Amount

- In Q4, the arrangement amount expanded mainly driven by large-scale maritime projects, setting a new quarterly record high*¹.
- On a full-year basis, although slightly falling short of the full-year forecast, the arrangement amount significantly surpassed the previous record high*².

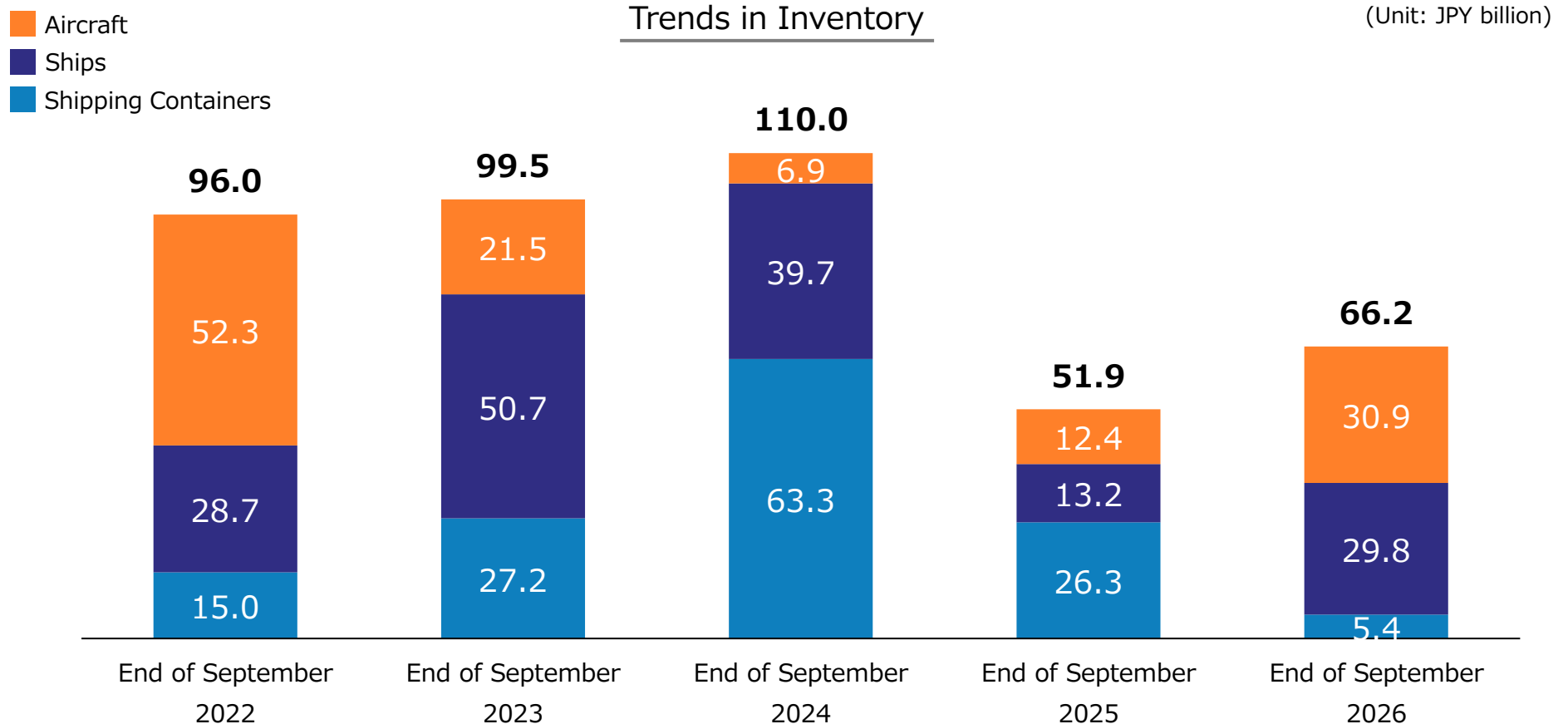


*1 Previous record-high quarterly arrangement amount: 197.3 billion yen in Q1 FY9/2019

*2 Previous record-high full-year arrangement amount: 538.1 billion yen in FY9/2019

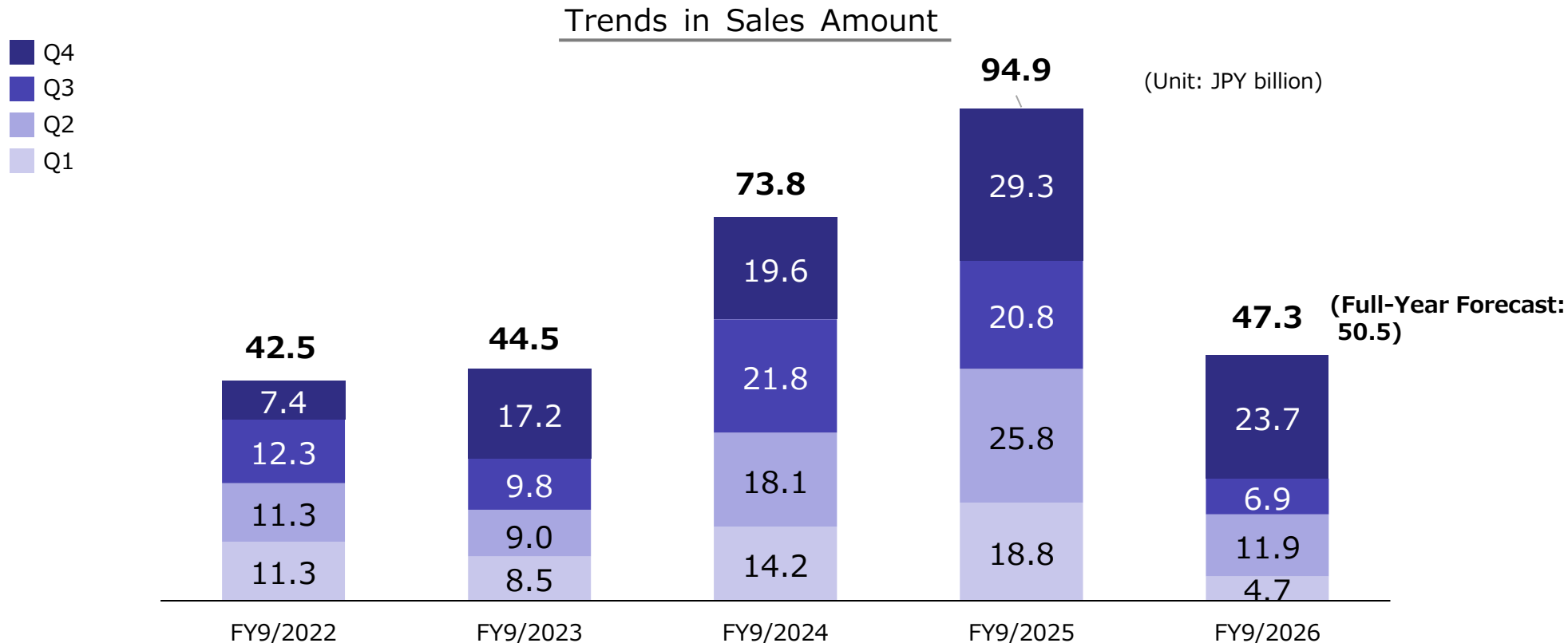
Leasing Fund Business: Inventory

- As a result of carrying out record-high project arrangements in Q4, inventory at the end of the fiscal year recovered to 66.2 billion yen.
- Sufficient product inventory has been secured, also taking into account confirmed project arrangements for the next fiscal year.



Domestic Real Estate Fund Business: Sales Amount

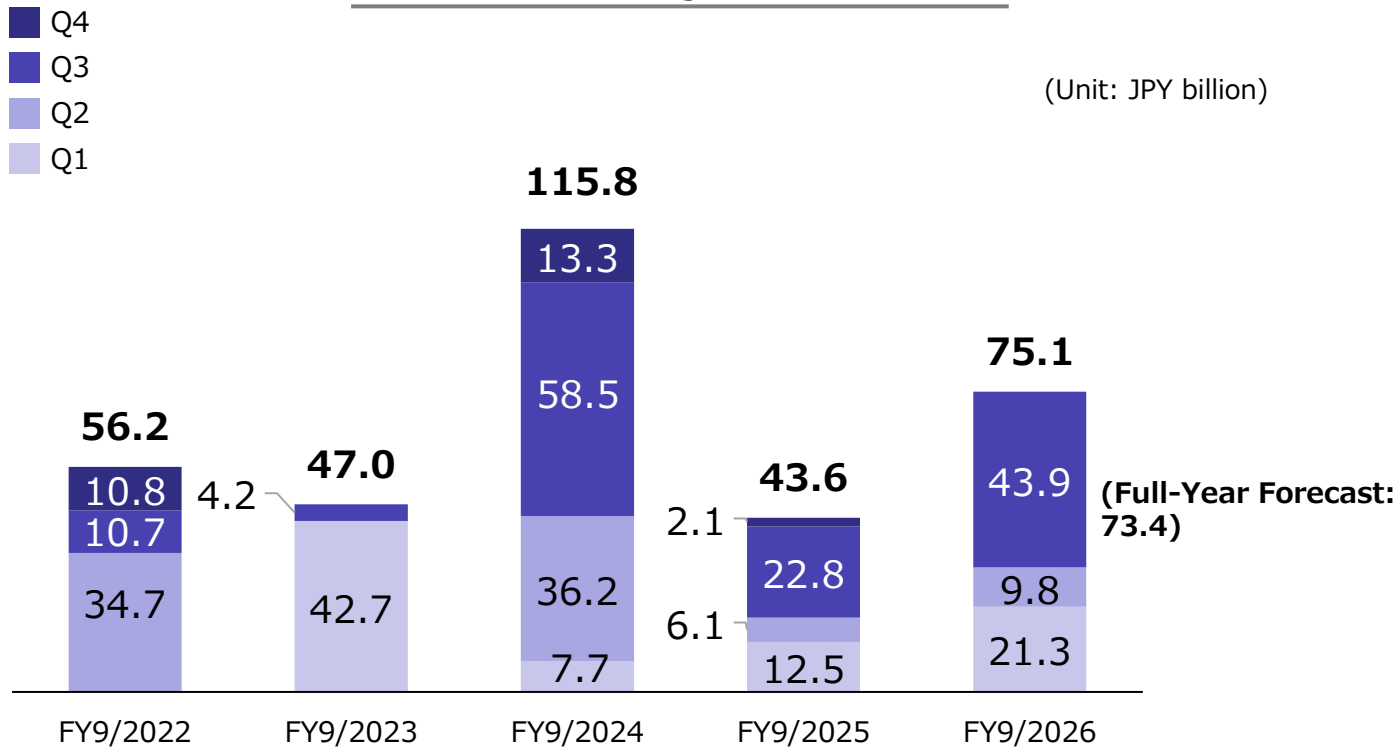
- Despite the impact of tax reform effective from next January, sales of fractional ownership real estate products progressed steadily, centered on "FPG Links OMOTESANDO V" launched in Q4. Also supported by the whole-building sale of the Shirokanedai property, sales reached 47.3 billion yen, although falling short of the revised forecast.



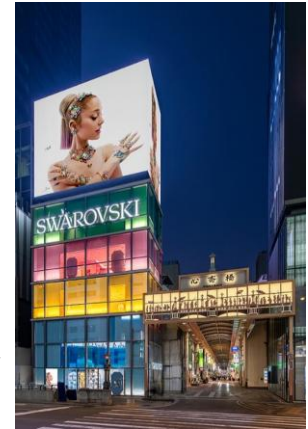
Domestic Real Estate Fund Business: Arrangement Amount

- For the full year, five prime landmark properties in prime (KYOBASHI TRUST TOWER 13th & 14th floors, Roppongi Hills Mori Tower 17th floor, FPG Links SHINSAIBASHI II, and FPG Links OMOTESANDO V) were arranged, achieving 75.1 billion yen, which exceeded the full-year forecast.

Trends in Arrangement Amount



FPG links OMOTESANDO V



FPG links SHINSAIBASHI II



KYOBASHI TRUST TOWER



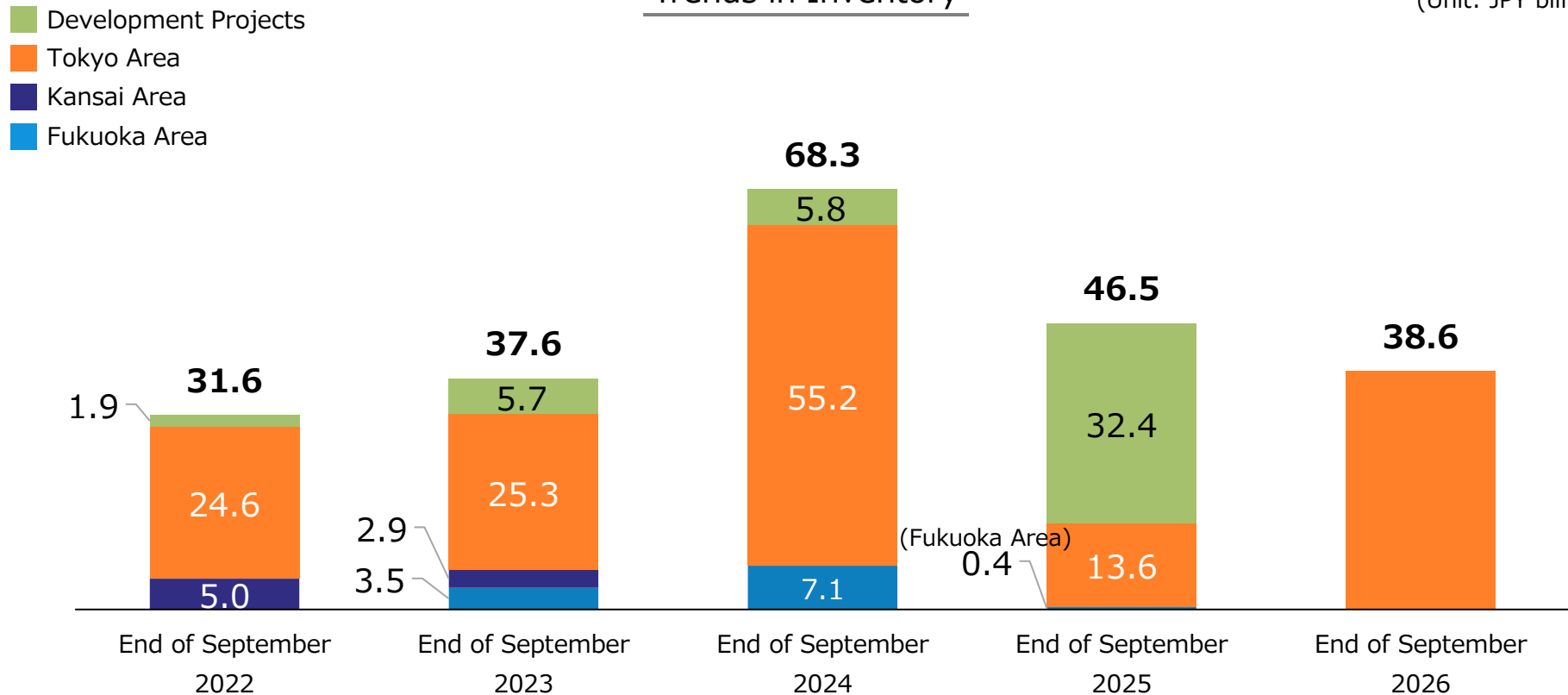
Roppongi Hills Mori Tower

Domestic Real Estate Fund Business: Inventory

- Following the arrangement of "FPG links OMOTESANDO V," the development project of 32.4 billion yen recorded in the previous fiscal year was reclassified as inventory for sale.
- Due to sales of fractional ownership products and the whole-building sale of the Shirokanedai property, inventory at the end of the fiscal year stood at 38.6 billion yen.

Trends in Inventory

(Unit: JPY billion)



International Real Estate Fund Business

- New project structuring for the next fiscal year have been confirmed.

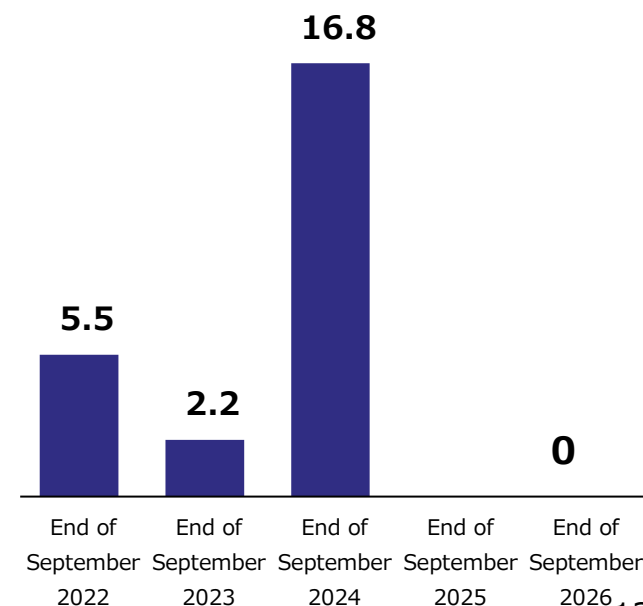
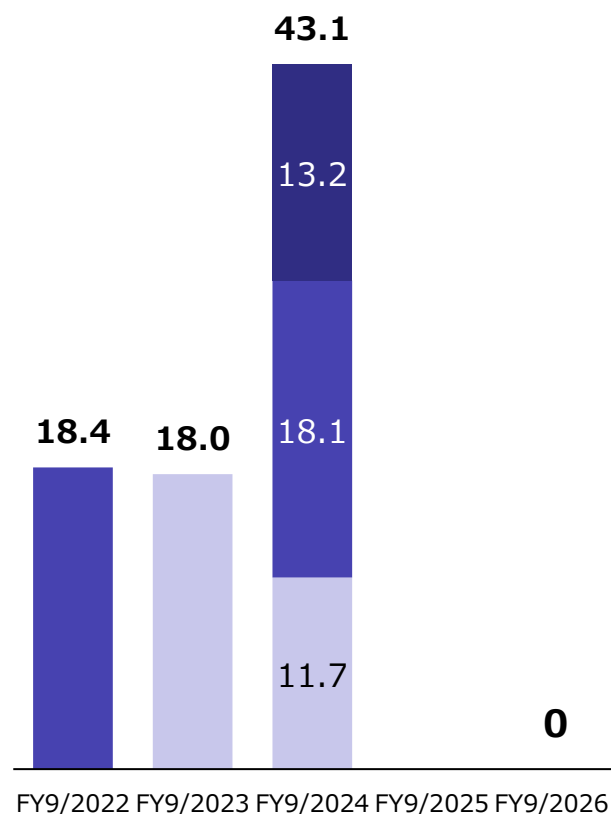
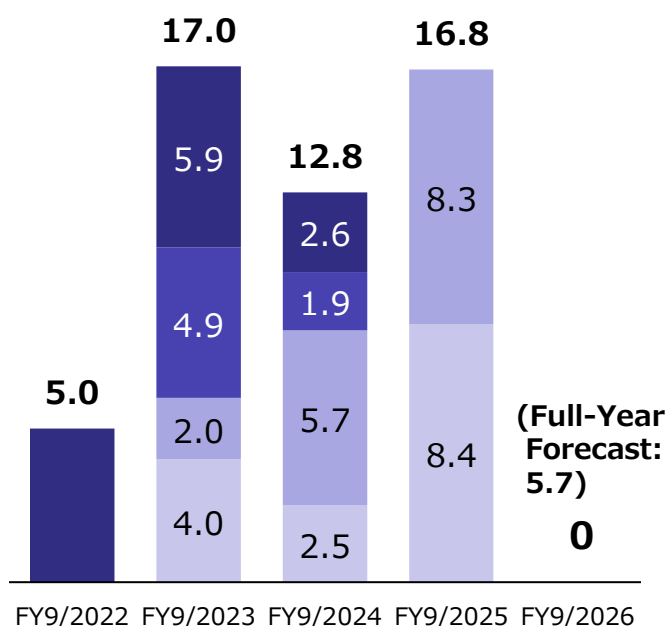
Trends in Sales Amount

Trends in Arrangement Amount

Trends in Inventory

■ Q4
■ Q3
■ Q2
■ Q1

(Unit: JPY billion)



FY9/2027 Earnings and Dividend Forecasts

[Capital Policy] Share Repurchase

- Resolved to repurchase treasury shares to enhance shareholder returns and improve capital efficiency.

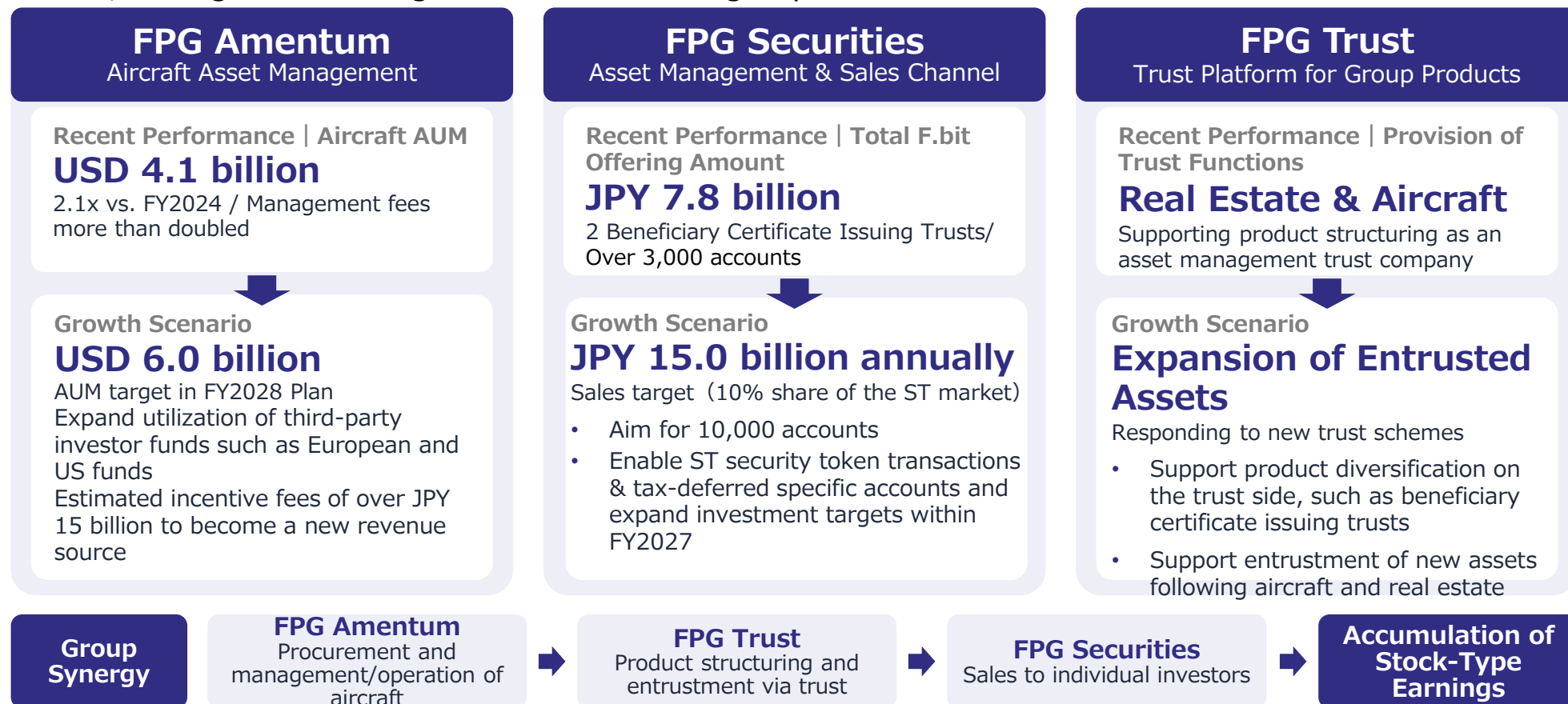
Maximum Number of Shares to be Repurchased	Maximum Repurchase Amount	Repurchase Period
1.2 million shares 1.4% of total issued shares*	2.0 billion yen Estimated Total Payout Ratio: 63.3%	November 1, 2026 – April 30, 2027

Class of shares	Common stock of the Company
Method of repurchase	Market purchase based on a discretionary transaction contract at the Tokyo Stock Exchange
Early termination	Termination upon reaching the upper limit of either the number of shares or total repurchase amount
Purpose of repurchase	To enhance shareholder returns and improve capital efficiency

※ Ratio to total number of issued shares (excluding treasury shares)

[Growth of Subsidiaries] (1) Growth Scenario for the Group Driven by 3 Companies

- Three subsidiaries driving group growth work in an integrated manner—from managing aircraft assets and structuring products through trust functions to selling to individual investors—multilayering the earnings base of the FPG Group.
- The expansion of each company accumulates stock-type earnings such as fee income and management fees, driving sustainable growth for the entire group.



※ Figures for FPG Amentum are as of Q4 FY2026, and the FY2028 AUM is a target value under the company's plan. Incentive fees are earned based solely on confirmed investment performance at the time of asset sale and are not guaranteed to be earned in the future. Converted amount is a reference value calculated at 1 USD = 157.5 JPY. ST market size is based on Japan Securities Dealers Association HP.

[Growth of Subsidiaries] (2) Growth Roadmap for the 3 Companies

- Each of the three companies sets clear targets and expands its business scale in two stages: short term and medium-to-long term.

	Recent Performance (FY9/2026)	Short Term (By the end of FY2027)	Medium-to-Long Term (FY2028 and beyond)
FPG Amentum Aircraft Asset Management	Aircraft AUM: USD 4.1 billion Expanded to 2.1x vs. FY2024 Interim management fees more than doubled due to increased investments from European and US funds	AUM: USD 5.0 billion - FY2027 Plan - Accumulate assets under management while continuing to diversify the investor base	AUM: USD 6.0 billion - FY2028 Plan - Estimated incentive fees of over JPY 15 billion expected over the next 6 to 10 years
FPG Securities Asset Management & Sales Channel	F.bit: 2 projects / JPY 7.8 billion - Sold beneficiary certificate issuing trusts targeting aircraft assets - Exceeded 3,000 accounts in 1.5 years since launch	Expansion of Product & Account Functions - ST tokenization of beneficiary certificate issuing trusts - Start accepting tax-deferred specific accounts - Expand investment targets beyond aircraft	JPY 15.0 billion annually / 10,000 accounts - Aiming for a 10% share of the ST market - Expand customer base through face-to-face and online sales
FPG Trust Trust Platform for Group Products	Supporting the Group with Trust Functions - Trust entrustment for fractional ownership real estate products - Aircraft lease projects (monetary trust method)	Adapting to New Schemes Collaborate with FPG Securities to support product diversification on the trust side, such as beneficiary certificate issuing trusts	Expansion of Entrusted Assets Accumulate earnings such as trust fees through entrustment of new assets following aircraft and real estate

※ Figures for FPG Amentum are as of Q4 FY2026, and the AUM for FY2027 and FY2028 are target values under the company's plan. Incentive fees are earned based solely on confirmed investment performance at the time of asset sale and are not guaranteed to be earned in the future. Converted amount is a reference value calculated at 1 USD = 157.5 JPY. ST market size is based on Japan Securities Dealers Association HP.

[Activities] Order Received for Mega Project in the Leasing Fund Business

- In the Leasing Fund Business, orders exceeding 60 billion yen were received as the first tranche of a large-scale project for a major overseas airline (totaling over 150 billion yen for a total of 25 aircraft), with sales commencing sequentially from this fiscal period.
- Capturing the growing global demand for aircraft, the ratio of aircraft is being proactively expanded from the conventional focus on ships and containers.
- As an industry leader, the company is accelerating the acquisition of large-scale projects that overwhelm competitors, driving further growth.

**Total
Project
Amount
(Planned)**

**Over 150.0
billion yen**

**Number of
Aircraft
(Planned)**

**25 aircraft in
total**

**First
Tranche
Order
Amount**

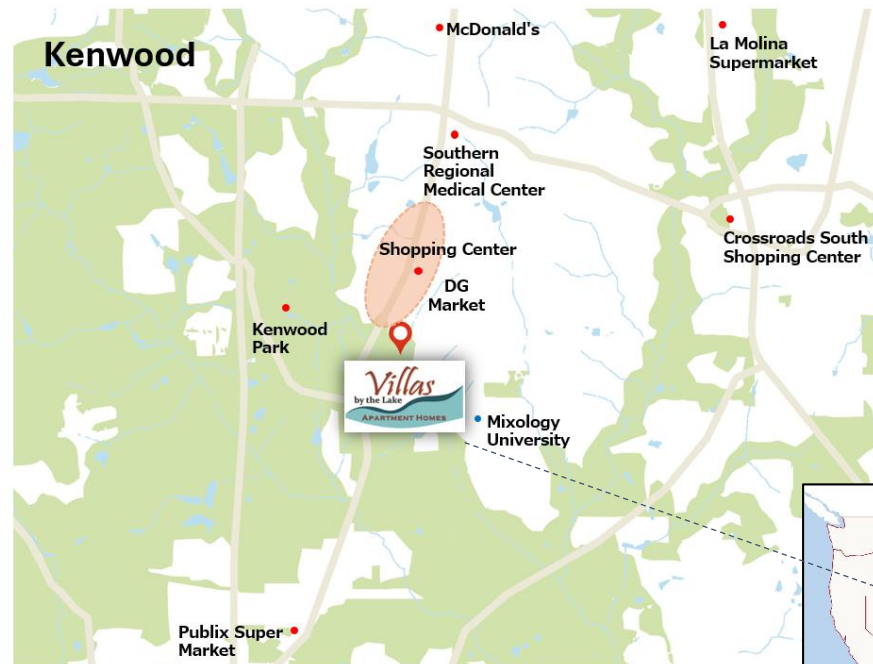
**Over 60.0
billion yen**



※ Converted amount is a reference value calculated at 1 USD = 157.5 JPY.

[Activities] Full-Scale Entry into the Overseas Real Estate Market and Expansion of New Structuring Projects

- As the first collaborative project with FPG AIM Americas, new structuring for a multifamily residential project in the Atlanta metropolitan area, one of the leading growth markets in the U.S., has been confirmed (Project No. 6).
- The subsequent Project No. 7 has also moved into its final stage toward completion of structuring within this fiscal period.
- Taking the realization of structuring after approximately two years as an opportunity, the company will re-launch a full-scale offensive to expand operations in the U.S. real estate market.



Villas by the Lake

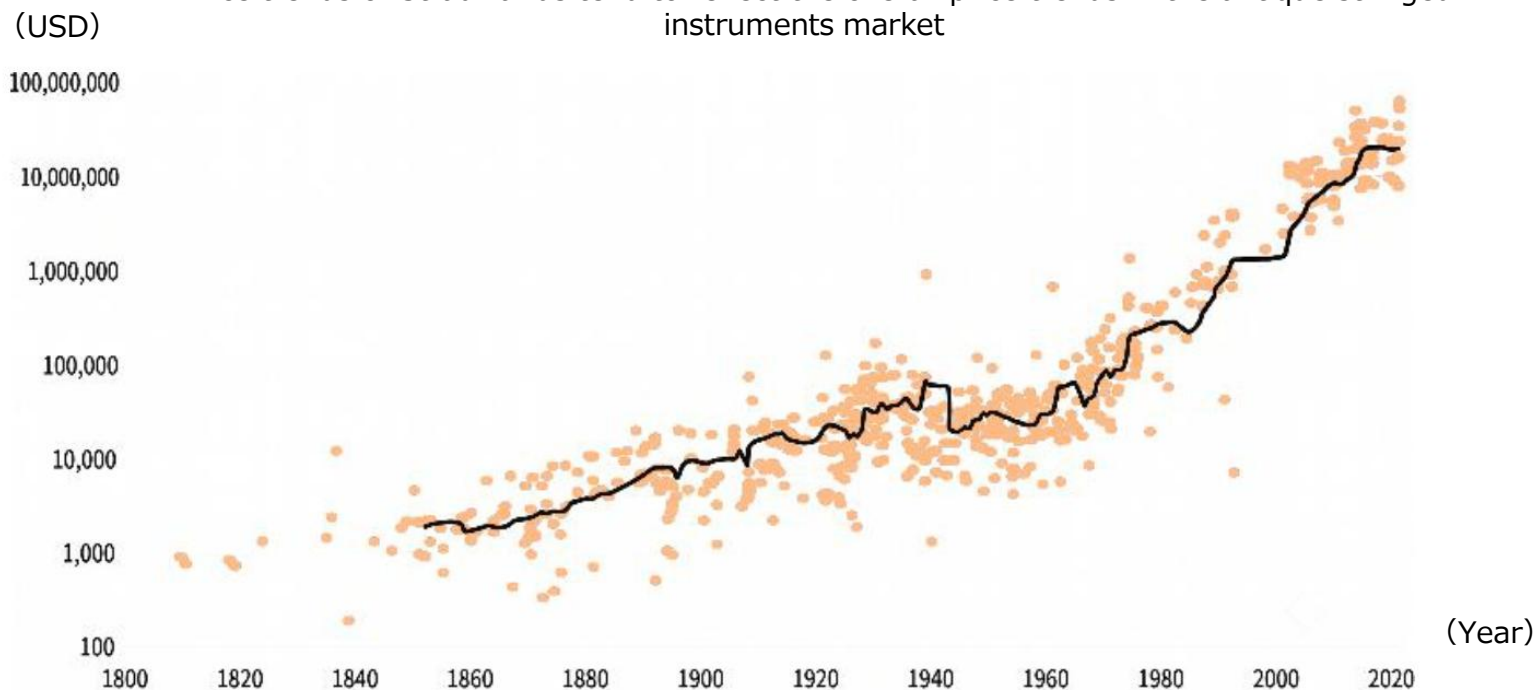


[Activities] Commencement of Handling "Antique Violins" as a New Asset

- Commenced handling "antique violins" as a new real asset for investment.
- Contribute to the development of arts and culture as well as social impact by offering the joy of owning a masterpiece of historical significance and loaning instruments to world-class next-generation musicians.

< Price Trends for Stradivarius, a Representative Antique Violin >

* Price trends of Stradivarius tend to reflect the overall price trends in the antique stringed instruments market



Instrument User /
Musician
Yurina Arai

* The above graph processed data compiled by FPG based on the sales database of J&A Beare Ltd., and does not guarantee future investment performance, profits, or principal for this project.

Proactive PR Activities

- To enhance our brand value, we will continue to place advertisements during US Major League "Los Angeles Dodgers" games in the next fiscal year as well.
- Continued sponsorship is also maintained for "WBS (World Business Satellite)" and "Hodo Station," Japan's leading economic and news programs.

TV Commercials

World Business Satellite (WBS)

TV Tokyo Network / Nationwide / Broadcast on all broadcast days
 ※ Mon-Thu 22:00–22:58 / Fri 23:00–23:58 (Excluding some areas)

TV Commercials

Hodo Station

TV Asahi Network / Nationwide / Broadcast every Monday
 ※ Mon-Fri 21:54–23:10 (Excluding some areas)



Also available on the FPG official YouTube channel (Japanese version only)

<https://youtu.be/axQwWBY2O3o>



Advertisements

Placing advertisements on the backstop during MLB Dodgers away games(FY2026 Placements)

May 17th (Sun) vs Angels - Top of the 6th inning / Right side
 Jul 2nd (Thu) vs Athletics - Top of the 5th inning / Left side
 Sep 13th (Sun) vs Marlins - Top of the 5th inning / Right side
 Sep 14th (Mon) vs Marlins - Top of the 5th inning / Right side
 Sep 16th (Wed) vs Reds - Top of the 1st inning / Right side
 Sep 18th (Fri) vs Reds - Top of the 6th inning / Right side

※ All dates and times are Japan Standard Time (JST).



As of September 2026, Shohei Ohtani, Yoshinobu Yamamoto, and Roki Sasaki play for the Dodgers.

FY9/2027 Financial Results and Dividend Forecast

- Net sales are projected to decline due in part to softness in the Domestic Real Estate Fund Business, despite expectations of growth in both revenue and profit in the Leasing Fund Business. Ordinary profit is expected to reach 22.1 billion yen.
- Annual dividend per share is forecasted at 89.60 yen, in line with the shareholder return policy targeting a consolidated dividend payout ratio of 50%.

(Unit: JPY billion)

	FY9/2026 Results	FY9/2027 Forecasts	YoY	
			Difference	% Change
Net sales	81.81	67.34	(14.46)	(17.7%)
Gross Profit	36.02	34.15	(1.86)	(5.2%)
Operating income	24.73	22.14	(2.59)	(10.5%)
Ordinary income	24.73	22.14	(2.58)	(10.5%)
Margin on sales	30.2%	32.9%	-	+2.7pt
Profit attributable to owners of parent	16.95	15.00	(1.95)	(11.5%)
Margin on sales	20.7%	22.3%	-	+1.6pt
Dividend (yen)				
Interim dividend	46.35	44.80		
Year-end dividend	54.90 [※]	44.80		
Annual dividend per share (yen)	101.25	89.60	(11.65)	

* The year-end dividend for FY9/2026 (54.90 yen per share) will be submitted to the 25th Ordinary General Meeting of Shareholders scheduled for December 22, 2026.

FY9/2027 Financial Forecast: Net Sales / Gross Profit by Business

- **Leasing Fund Business:** Aiming to refresh record highs for net sales, gross profit, arrangement amount, and sales amount, surpassing the previous fiscal year, driven by the award of large-scale mandates that set us apart from competitors.
- **Domestic Real Estate Fund Business:** Forecasting sales of 30.0 billion yen by steadily capturing asset management and business succession needs post-tax reform for fractional ownership products. Regarding project arrangement, proceeding cautiously while gauging investor demand post-tax reform.
- **International Real Estate Fund Business:** Forecasting sales of 20.0 billion yen through new project arrangements during the period, in addition to projects with confirmed arrangements.

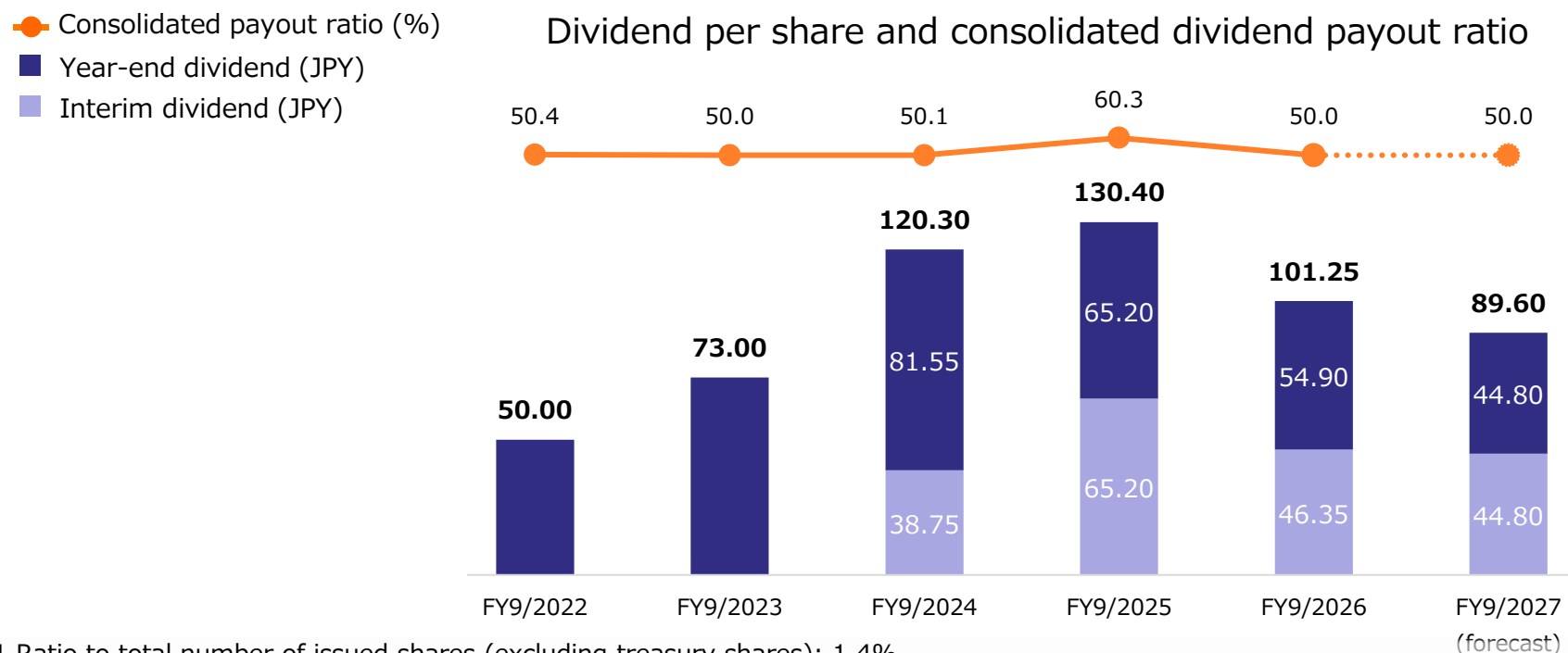
		FY9/2026 Results	FY9/2027 Forecasts	YoY		(Unit: JPY billion)
				Difference	% Change	
Leasing Fund Business	Net Sales	31.21	32.07	+0.86	+2.8%	
	Gross Profit	27.23	27.36	+0.12	+0.5%	
Domestic Real Estate Fund Business	Net Sales	49.80	31.62	(18.18)	(36.5%)	
	Gross Profit	8.83	4.52	(4.30)	(48.7%)	
International Real Estate Fund Business	Net Sales	0.06	3.03	+2.96	+4,593.3%	
	Gross Profit	0.06	2.52	+2.46	+4,009.7%	
Other Business	Net Sales	0.72	0.61	(0.11)	(15.4%)	
	Gross Profit	(0.10)	(0.26)	(0.15)	-	

Sales and Arrangement Amounts

Leasing Fund Business	Sales amount	228.37	260.00	+31.62	+13.8%
	Arrangement amount	573.81	710.00	+136.18	+23.7%
Domestic Real Estate Fund Business	Sales amount	47.33	30.00	(17.33)	(36.6%)
	Arrangement amount	75.14	-	-	-
International Real Estate Fund Business	Sales amount	-	20.00	+20.00	-
	Arrangement amount	-	45.00	+45.0	-

FY9/2027 Shareholder Returns

- Our basic policy is to pay continuous and stable dividends while securing internal reserves necessary for sustainable growth and enhancing corporate value, targeting a consolidated payout ratio of 50%.
 - FY9/2026 : Annual dividend per share of 101.25 yen
 - FY9/2027 : Annual dividend per share of 89.60 yen
- Newly resolved to repurchase treasury shares up to 1.2 million^{*1} shares or 2 billion yen^{*2}.



*1 Ratio to total number of issued shares (excluding treasury shares): 1.4%

*2 Acquisition period: November 1, 2026 – April 30, 2027 (Scheduled)

Appendix

Responding to Environmental Changes: Resilience and Growth Potential

- Realizing steady growth through precise measures and swift execution in the face of environmental changes and critical situations.

1 2005 Lease Tax Reform

2 Global Financial Crisis

3 Great East Japan Earthquake

Expanded market share and gained market confidence by developing new products and pioneering investor needs during various crises. ⇒ **We have established a position as the leading company in the leasing fund business, which serves as our primary pillar.**

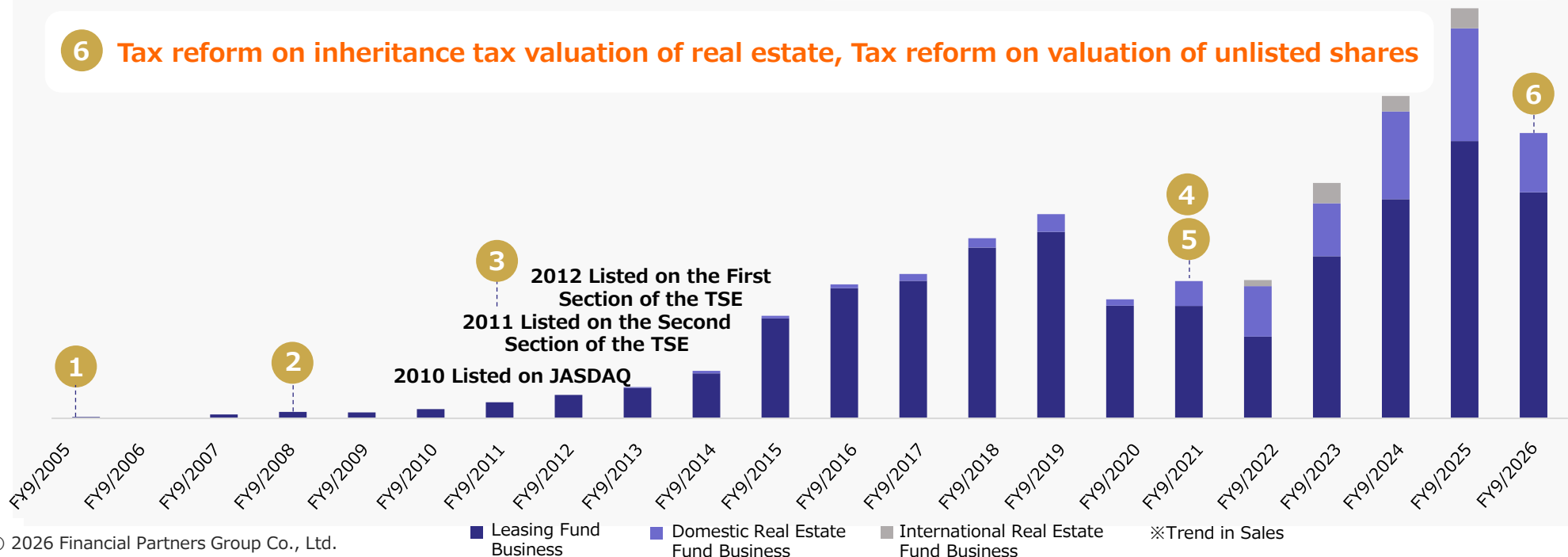
4 COVID-19 Pandemic

ocused on growing the Domestic Real Estate Fund Business to compensate for the Leasing Fund Business impacted by the pandemic. ⇒ **As a result, we have established a position as the leading company in the Domestic Real Estate Fund Business, our second pillar.**

5 2020 Overseas Real Estate Tax Reform

In response to tax reforms targeting individuals for overseas real estate, we entered the corporate sector, which remains unaffected by these changes. ⇒ **The International Real Estate Fund Business has grown into a "third pillar" of the company.**

6 Tax reform on inheritance tax valuation of real estate, Tax reform on valuation of unlisted shares



Initiatives in response to the FY2026 Tax Reform Outline

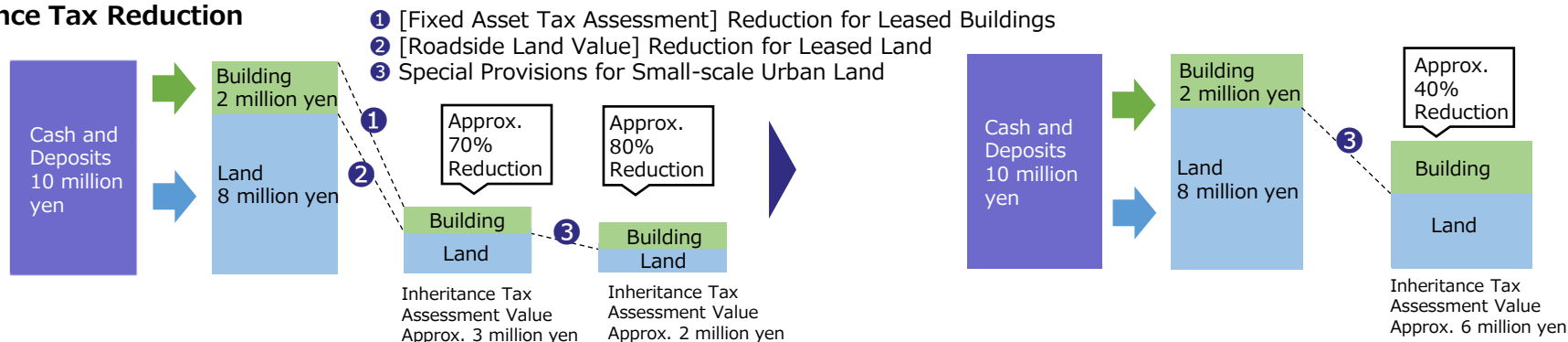
■ Details of the Proposed Reform

- ① Buildings: Fixed asset tax assessment value (**Subject to Tax Reform**)
- ② Land: Roadside land value (**Subject to Tax Reform**)
- ③ Land for small-scale business (leased): 50% reduction rate (up to 200 sqm) (**Exempt**)

- ① Buildings } Regardless of the timing of acquisition for land, the value will equal the amount equivalent to the normal transaction price at the time of taxation (**Disappearance of merits**)
- ② Land }
- ③ Land for small-scale business (leased): 50% reduction rate (up to 200 sqm) (**Continuation of merits**)

Conceptual Illustration of Inheritance Tax Reduction

※This illustration is for conceptual purposes only; actual figures will vary



■ Policy for Future Initiatives

- Through detailed explanations regarding the Tax Reform Outline to deepen investor understanding, we have confirmed persistent investor demand for fractionalized real estate products. We will reliably capture investor needs and build up sales by structuring large-scale properties in prime locations and maintaining strong collaboration with accounting firms and regional banks.
- For fractionalized real estate products, the tax reduction effect is expected to persist even after 2027, and their utility as a measure for inheritance tax planning is expected to be maintained. Accordingly, we anticipate a return to a growth trajectory.
- In addition to continuous initiatives in fractionalized real estate products, we will continue to focus on products that meet asset management needs and high-profitability development projects. Our goal is to return to the 100 billion yen revenue level and achieve further growth.

Consolidated Income Statement Summary

(Unit: JPY billion)

	FY9/2025	FY9/2026	YoY	
			Difference	% Change
Net sales	129.76	81.81	(47.95)	(37.0%)
① Cost of sales	93.71	45.78	(47.93)	(51.1%)
Gross profit	36.04	36.02	(0.01)	(0.1%)
SG&A Cost	10.62	11.29	+0.66	+6.2%
Operating income	25.41	24.73	(0.68)	(2.7%)
② Non-operating income	3.55	1.99	(1.56)	(44.0%)
③ Non-operating expenses	2.47	1.99	(0.48)	(19.7%)
Ordinary income	26.49	24.73	(1.75)	(6.6%)
Income before income taxes	26.31	24.52	(1.79)	(6.8%)
Total income taxes	8.16	7.44	(0.72)	(8.9%)
Profit attributable to owners of parent	18.15	16.95	(1.19)	(6.6%)

① Cost of sales

Includes real estate acquisition cost, arrangement cost for Leasing Fund Business projects and commission paid for customer referrals.

② Non-operating income

Includes interest on advance payments collected when selling equity placement to investors and gain on investments in money held in trust in the Leasing Fund Business.

③ Non-operating expenses

Includes interest expense and financing costs related to fund procurement.

Consolidated Balance Sheet Summary

(Unit: JPY billion)

Assets	FY9/2025	FY9/2026	YoY
Current assets	119.53	130.24	+10.70
Cash and deposit	14.32	17.60	+3.28
①Equity underwritten	51.94	60.88	+8.94
②Money held in trust (Aircraft for Arrangement)	-	5.37	+5.37
③Real estate for arrangement	46.59	38.69	(7.90)
Non-current assets	7.32	14.95	+7.63
Total assets	126.85	145.19	+18.33
Liabilities and net assets	FY9/2025	FY9/2026	YoY
Current liabilities	41.00	65.99	+24.99
Short-term debt	25.85	49.19	+23.33
④Contract liability	6.44	6.79	+0.34
Non-current liabilities	28.67	14.31	(14.35)
Long-term debt	28.14	8.59	(19.55)
Total liabilities	69.67	80.30	+10.63
Total net assets	57.18	64.89	+7.70
Total liabilities and net assets	126.85	145.19	+18.33

① Equity underwritten

Temporary advances in the Leasing Fund Business and International Real Estate Fund Business before selling to equity investors.

② Money held in trust (Aircraft for Arrangement)

Temporary inventory of trust beneficiary right of operating lease for aircraft using a trust function.

③ Real estate for arrangement

Inventory of the Domestic Real Estate Fund Business.

④ Contract liability

Including advances of commission fees related to Leasing Fund Business and International Real Estate Fund Business.

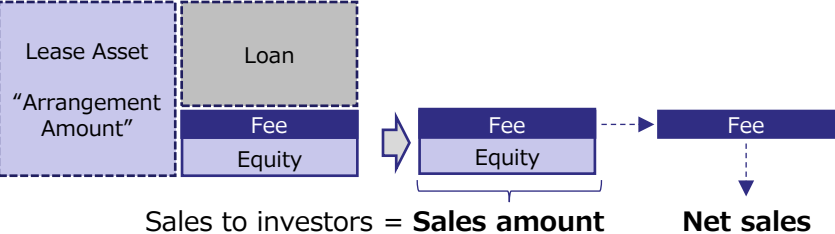
Business Categories and Net Sales

■ FPG’s business is divided into the following four categories in this document.

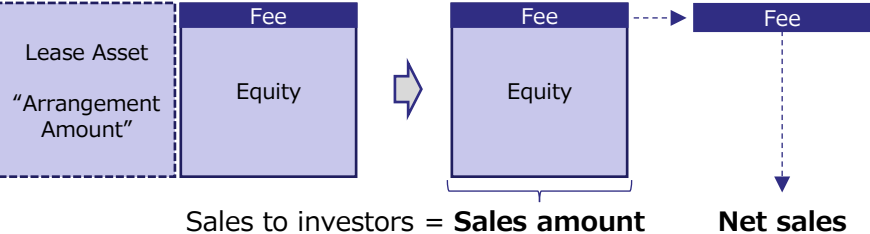
Leasing Fund Business: Operating Lease Product

The Leasing Fund Business structures arrangement and management services for operating leases targeting aircraft, ships, and containers. It also sells equity interests in the silent partnership “Tokumei Kumiai,” general partnership “Nini Kumiai,” and trust beneficiary rights to investors. Net sales include arrangement fees from the arrangement of operating lease businesses and commissions received from the sale of partnership investment shares to investors. While arrangement projects typically incorporate loans, there are instances where ‘full equity projects’ are arranged without loans, depending on the structuring conditions.

【Projects that incorporate loans】



【Full-equity projects】



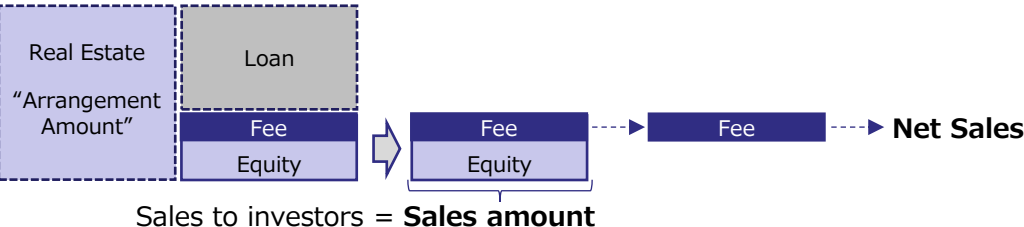
Domestic Real Estate Fund Business: Real Estate Fractional Ownership Investment Product

Arranges and sells to investors real estate fractional ownership investment products, using the trust function of FPG Trust. The total amount of sales to investors is recorded as net sales, and the property acquisition cost is recorded as cost of sales.



International Real Estate Fund Business: International Real Estate Investment Product

Arranges and manages collective investment projects targeting international real estate and sells equity interests in general partnerships (“Nini Kumiai”). Net sales include arrangement fees for structuring collective investment projects and commissions received from the sale of equity interests to investors, among other sources.



Other Business

“Other Business” includes Aviation Business, Fractional Ownership Platform Business, etc.

Projected results described in these presentation slides are based on the information available to the Company at the time of preparation, as well as certain assumptions judged by the Company to be reasonable, and, therefore, actual results could be different from these projections because of various risks and uncertain factors.

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<https://www.fpg.jp/ir/inquiry.html>