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November 19th, 2025

To all shareholders, M&A Capital Partners Co., Ltd.

Representative President: Satoru Nakamura

Ticker number : 6080, TSE Prime Market

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Notice Regarding Dividend of Surplus

We hereby announce that at the Board of Directors held on November 19, 2025, it was resolved to submit a proposal regarding the distribution of surplus, with September 30, 2025 as the record date, to the 20th Annual General Meeting of Shareholders scheduled to be held on December 25, 2025.

The details are as follows:

1. Dividend from Retained Earnings

(1) Dividend Details

	Annual Dividend (yen)		
	Resolved Amount	Latest Forecast (Oct 30, 2025)	Previous Fiscal Year Result (FY ended Sep 2024)
Record Date	Sep 30, 2025	Same as left	Sep 30, 2024
Dividend per Share	¥52.10	¥52.10	¥40.00
Total Dividend Amount	¥1,654 million	–	¥1,270 million
Effective Date	Dec 26, 2025	–	Dec 23, 2024
Source of Dividend	Retained Earnings	–	Retained Earnings

(2) Reason

The Company recognizes the return of profits to shareholders as one of its most important management priorities. While making investments to expand our business in the growing business succession M&A market and striving to further enhance corporate value, we also aim to provide stable and continuous shareholder returns primarily through dividends. Our basic policy is to target a payout ratio of approximately 30% and to achieve sustainable increases in dividends per share through profit growth.

In line with this policy, the year-end dividend has been set at ¥52.10 per share.