Note: M&A Capital Partners Co., Ltd. provides this translation for reference and convenience purposes only. In the event of any discrepancy between this translation and the Japanese original, the latter shall prevail.

November 10, 2026

To Whom It May Concern,
M&A Capital Partners Co., Ltd.
President and Representative Director: Satoru Nakamura
Securities code: 6080, TSE Prime Market
Contact: So Shimoda
Director and General Manager, Planning & Administration Department
TEL: 03-6770-4304

Notice Regarding Dividend of Surplus

We hereby announce that at the Board of Directors meeting held on November 10, 2026, it was resolved to distribute a dividend of surplus, with September 30, 2026 as the record date. The details are as follows.

1. Dividend from Retained Earnings

(1) Dividend Details

	Annual Dividend (yen)		
	Resolved Amount	Latest Forecast (Announced on Jul 30, 2026)	Previous Fiscal Year Result (FY ended Sep 2025)
Record Date	Sep 30, 2026	Same as left	Sep 30, 2025
Dividend per Share	¥74.18	¥72.47	¥52.10
Total Dividend Amount	¥2,358 million	–	¥1,654 million
Effective Date	Dec 24, 2026	–	Dec 26, 2025
Source of Dividend	Retained Earnings	–	Retained Earnings

(2) Reason

The Company recognizes the return of profits to shareholders as an important management issue. 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 aim for continuous increases in dividends per share through profit growth, targeting a payout ratio of approximately 30%.
In line with this policy, the year-end dividend has been set at ¥74.18 per share.