

December 19, 2025

Company: Financial Partners Group Co., Ltd.
Representative: Hisanaga Tanimura, CEO & Founder
(Code 7148 on the Prime Market of the Tokyo Stock Exchange)
Inquiries: Yusuke Tsubouchi, Executive Officer and
General Manager, Accounting Dept. 1
(TEL. +81-3-5288-5691)

Notice Regarding Our Response to Upcoming Tax System Reforms

1. Background

On December 19, 2025, the Outline of Tax System Reform for the 2026 Fiscal Year (hereinafter, "the Outline") was announced by the Liberal Democratic Party and Japan Innovation Party.

The Outline includes a reform to change the inheritance tax valuation of real estate fractional ownership investment products to be based on actual transaction prices. If this reform is implemented, the tax benefits previously expected for real estate fractional ownership investment products in terms of inheritance and gift taxes may be significantly reduced or eliminated, effective from January 1, 2027. Accordingly, we hereby inform you of our future response regarding real estate fractional ownership investment products.

2. Our Response to Real Estate Fractional Ownership Investment Products

To respond sincerely to our customers' needs, we will continue the sales of real estate fractional ownership investment products while carefully assessing the details of the tax system reform and providing thorough explanations regarding its content and impact. Furthermore, we will thoroughly examine changes in customer needs and market conditions resulting from the tax reform to be applied from January 1, 2027, and will flexibly consider our business policies to enhance the value of these products as investment assets.

3. Impact on Group Performance

Regarding the impact on our Group's earnings forecast following the announcement of the Outline, we will examine the details of the tax reform and its effect on demand. If it is determined that a significant impact is expected, we will disclose it appropriately.