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May15, 2026

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Director and President

(Securities code: 7388; Tokyo Stock Exchange Prime Market)

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Report on the Progress of the Business Improvement Plan (Third Update on NEXT Initiatives)

We are implementing specific improvement measures based on the business improvement plan submitted to the Kanto Local Finance Bureau on October 6, 2025. Today, we submitted the first progress report for these measures to the Kanto Local Finance Bureau. An overview of the progress of the business improvement plan as of the end of April 2026 is as shown in the attached document

Under our corporate slogan “NEXT,” announced on October 15, 2025, our company shares the recognition among all employees that the practical value of the company is demonstrated for the sake of customers, and our entire company will work together to transform into a more valuable enterprise through business improvement.

The Company plans to submit the next report to the Kanto Local Finance Bureau on the progress of the business improvement plan in November 2026 (next reporting reference date: October 31, 2026).

*Reference: October 15, 2025, Notice Regarding the Formulation of the Corporate Slogan “NEXT”

<https://pdf.irpocket.com/C7388/w4ok/u2YJ/L86g.pdf>

[Contact information]

In order to ensure fairness to everyone, we will accept inquiries regarding this matter in writing (email or inquiry form). We appreciate your understanding.

Contact by email: ir_report@fpp.jp

Contact form: https://ir.fpp.jp/ir_inquiry/

End

An overview of the progress of the Business Improvement Plan [As of April 30, 2026]

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FP Partner Inc.
Representative Director and
President

Tsutomu Kuroki

We deeply apologize for the inconvenience or concern the Administrative Action may have caused our customers and other stakeholders.

Since the Company's founding, we have endeavored to engage in business activities while upholding the idea of "customer-first" at the core of our corporate philosophy. We are now sincerely facing the fact that this corporate philosophy was not being fully implemented in our insurance sales management system, customer management system, legal compliance system, and business management (governance) system. The feedback on this matter has helped us identify areas where we were falling short and the challenges we need to address.

We have made the overhaul of our organizational structure—with a focus on governance and compliance with laws and regulations—our top priority.

We are currently undertaking initiatives to fundamentally review our management approach, reaffirming our "customer-first" philosophy as the cornerstone of our business. We aim to build a corporate culture in which this philosophy is consistently reflected in all aspects of management decisions and business operations. In addition, we have conducted a survey of all employees and are working to restore trust as an organization, with not only management but also each individual employee taking a proactive role in improving our operations.

We believe our mission is to steadily build upon these efforts, achieve both recurrence prevention and sustainable growth, and become a company that can once again earn the trust of our shareholders and other stakeholders.

Under our corporate slogan "NEXT," the Company shares the recognition among all employees that the practical value of the Company is demonstrated for the sake of customers, and our entire company will move forward as one to transform into a more valuable enterprise through business improvement. We will continue to work on improvements throughout the entire company in order to pursue the best interests of our customers.

Administrative Action (Business Improvement Order)

The on-site inspection revealed deficiencies in the company's corporate governance and insurance sales management systems. While the focus was primarily on sales recommendations, understanding and confirmation of customer intentions, explanation of the reasons for recommendations, and monitoring to verify appropriateness were insufficient. Furthermore, product selection was based on preferential treatment by insurance companies. As a result, sales activities that did not align with customer intentions and an overreliance on specific companies occurred. Additionally, there were deficiencies in the company's compliance framework, necessitating fundamental improvements.



Regarding the root cause of this disciplinary action

- (1) An organizational culture that places too much emphasis on the top line
- (2) An organizational culture dependent on preferential treatment
- (3) Inadequacies in internal regulations, etc.
- (4) Lack of awareness regarding human resource hiring and training
- (5) Unresolved issues in organizational structure and operations

2 . Improvement Measures



An organizational culture that places too much emphasis on the top line

- Response to policies concluded by our sales representatives in violation of Article 300, paragraph (1), item (v) of the Insurance Business Act
- Promoting the practice of understanding and confirming intentions and making comparison recommendations
- Measures for the appropriate implementation of explanations of important matters
- Strengthening second line preparedness
- Implementing various forms of monitoring
- Improving the operation of the Board of Directors
- Reconstruction of the complaint management system and the system for responding to misconduct incidents
- Building the front line
- Improved customer management system
- Strengthening the internal audit system

An organizational culture dependent on the preferential treatment

- Review of the process for selecting recommended product lineups by the Board of Directors
- Reconstructing relationships with insurance companies

Inadequacies in internal regulations, etc.

- Establishment of regulations and training systems related to comparative recommendations

Lack of awareness regarding human resource hiring and training

- Optimizing the hiring of sales representatives
- Planned implementation of sales representatives training

Unresolved issues in organizational structure and operations

- Establishment of a management policy decision-making body (Management Council) for management
- Review of the division of roles between full-time Directors and Operating Officers
- Establishing the prerequisites for strengthening business management systems
- Improving employee engagement and utilizing human capital

3. Initiative Progress



Planning and implementing improvement measures

Current state

Continuing the measures (evaluating their effectiveness)

Embedding and establishment

Improvement measures

An organizational culture that places too much emphasis on the top line

Response to policies concluded by our sales representatives in violation of Article 300, paragraph (1), item (v) of the Insurance Business Act

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Details and progress of improvement measures

■ Response to policies concluded by our sales representatives in violation of Article 300, paragraph (1), item (v) of the Insurance Business Act

【Completed】 Suspension of payment for the relevant policies and establishment of related internal regulations.

【Improvements are currently underway】 Development of a system to track individual and family policies.

※A workflow for identifying individual policies has been established, and the system is currently under development.

■ Promoting the practice of understanding and confirming intentions and making comparative recommendations

【Improvements are currently underway】 Policies for which reports have not been entered into the current customer management system (Hyper Agent) will be extracted, guidance will be provided to the employees, and the progress of improvements will be tracked.

【Improvements are currently underway】 For contracts where an inappropriate sales process is suspected, we will implement monitoring and corrective measures.

※The monitoring was conducted for Branch Managers and managers with regard to life insurance policies concluded from September to November 2025.

※The monitoring involving life insurance policies was conducted for all FP employees concluded from December 2025 to February 2026.

【Improvements are currently underway】 To ensure cooperation between the front and second lines, we will hold regular meetings to exchange opinions with relevant internal departments.

3. Initiative Progress



Planning and implementing improvement measures

Current state

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Details and progress of improvement measures

■ Measures for the appropriate implementation of explanations of important matters

【Improvements are currently underway】 Sales representatives suspected of not providing sufficient explanations of important matters are identified, interviewed, and given guidance.

※In February 2026, we established a monitoring policy regarding the disclosure of important matters. Based on this policy, we extracted sales meeting data and conducted monitoring.

※We are sharing the monitoring results report internally and conducting in-depth investigations into any sales deals that raise concerns.

【Improvements are currently underway】 All representatives are being trained on the knowledge required for the disclosure of important matters, the explanation procedures, and report entry.

■ Strengthening second line preparedness

■ Implementing Various monitoring activities

【Improvements are currently underway】 Clarify the role and responsibilities of the Service Quality Department and staff them appropriately.

※We established an organization primarily focused on monitoring operations, increased its staff count and assigned highly specialized managers and supervisors to it.

【Improvements are currently underway】 We have established a monitoring system as the second line of defense.

※We established a basic monitoring policy. And we are conducting monitoring for all sales representatives.

3. Initiative Progress



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Improving the operation of the Board of Directors

【Improvements are currently underway】 We will allocate human resources to the Board of Directors Secretariat and strengthen its capabilities.

※We appointed a Head of Administration, and eliminated the concurrent position held by the Director in charge.

※We have also introduced and are currently using tools that assist in the operation of the Board of Directors' Secretariat and other meetings.

【Improvements are currently underway】 The secretariat compiles a list of opinions and comments raised at board meetings to resolve backlogs of pending items.

【Preparing】 A mechanism will be established in which the background to the request for a resolution, other options, and the reasons for the selection will be clearly presented, with discussions held and decisions made based on these.

※We plan to revise the format of the Board of Directors' resolutions, etc. (Scheduled to begin in May 2026)

※We plan to accept questions in advance and hold a pre-meeting briefing session before the Board of Directors' meeting to provide information that will be useful in deliberating the agenda items.

※Enhancing our governance framework by establishing a management committee and transitioning to a board structure with a majority of independent outside directors, thereby reinforcing a monitoring-oriented board.

【Improvements are currently underway】 Full-time Directors will be required to take training on the importance of corporate governance and the necessary mindset.

※We have registered with an external training website for business executives to provide an environment where each Director can take courses on his own.

3. Initiative Progress



Planning and implementing improvement measures

Current state

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Details and progress of improvement measures

■ Reconstruction of the complaint management system and the system for responding to misconduct incidents

【Improvements are currently underway】 We defined what constitutes a complaint and created a manual that specifically explains the procedures for handling them. And we are thoroughly disseminating this information to sales representatives and others.

【Improvements are currently underway】 We have created a manual covering initial response procedures, root cause analysis, and measures to prevent recurrence for cases involving suspected unnecessary accidents. We are currently reviewing after ensuring that all employees are fully informed of its contents.

3. Initiative Progress



Planning and implementing improvement measures

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Details and progress of improvement measures

■ Building the front line

【Completed】 In addition to sales promotion officer, we have assigned sales management officer to each department on the front lines.

【Preparing】 Sales management officer will take the lead in drafting regulations regarding comparative and recommended sales in accordance with method “(b)” , and will clarify their respective roles, authorities, and responsibilities (to be addressed based on public comments and other feedback).

【Preparing】 We will create model videos explaining how to properly ascertain and confirm customer preferences, make comparative sales recommendations, and enter data into reports in accordance with method “(b)” , as well as create and disseminate confirmation tests (to be formulated based on public comments and other feedback).

【Preparing】 We will plan and conduct training sessions, improvement guidance, and improvement meetings for branch managers and other staff within each front line department on a regional basis.
✂A training session on understanding customer intentions and providing information to be given is scheduled to be held at the block study meeting in June 2026.

3. Initiative Progress



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Details and progress of improvement measures

■ Improved customer management system

【Improvements are currently underway】 We have implemented a new system to replace the customer management system's features for gauging customer preferences and selecting products, and sales staff are currently conducting a pilot operation.

【Preparing】 We plan to conduct training on improving customer service processes and on the product selection process using new features.

※In the new system, out of the 755 products we handle, 424 products (excluding discontinued and out-of-sale products (331 products)) have been registered as products that can be used for customer intentions assessment and product selection. This allows us to establish a system that identifies customer intentions and narrows down product selections for all products actually available for sale in front line sales, creating a comparative recommendation sales system that is in accordance with method “(b)”.

【Improvements are currently underway】 The current system will be modified to review the procedures for understanding and confirming customer intentions and making comparative recommendations, and to monitor the implementation status thereof.

3. Initiative Progress

Planning and implementing improvement measures

Current state

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Embedding and establishment

Improvement measures

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Details and progress of improvement measures

■ Strengthening the internal audit system

【Improvements are currently underway】 We are currently conducting ongoing reviews of our insurance sales management systems.

※Starting with operational audits conducted in March 2025 and thereafter, if points are deducted for deficiencies in internal controls, the policy will be changed so that such issues are identified as matters requiring a response in all cases.

※Starting with the fiscal year ending November 2026, evaluation items and criteria regarding compliance will be added or revised to address situations where records could not be created on the current system (Hyper Agent) for the purposes of assessing customer intent and explaining comparative recommendations. Additionally, the policy will be changed so that if points are deducted for compliance or operational readiness, such issues will be flagged as items requiring a response.

【Improvements are currently underway】 Follow-up on items requiring a response.

※We have changed operations so that if the implementation status of the measures described in the improvement report cannot be confirmed, the General Manager will verify the status of the measures after approximately three months and then report to the internal audit department.

【Improvements are currently underway】 Additionally, the Board of Directors and the Audit & Supervisory Board will work together to consider various measures to increase the effectiveness of the department's various initiatives.

3. Initiative Progress



Planning and implementing improvement measures

Current state

Continuing the measures (evaluating their effectiveness)

Embedding and establishment

Improvement measures

An organizational culture dependent on the preferential treatment

Review of the process for selecting recommended product lineups by the Board of Directors

Reconstructing relationships with insurance companies

Details and progress of improvement measures

■ Review of the process for selecting recommended product lineups by the Board of Directors

【Improvements are currently underway】 Review of the process for selecting recommended product lineups.

※ We will revise the product recommendation guidelines under the current method “(c)” and implement a new procedure whereby products are selected using objective data.

※ We are currently preparing to transition to method “(b)”.

【Improvements are currently underway】 Revision of regulations regarding product recommendation sales.

※ Revise the regulations regarding recommended sales of products under the current method “(c)” and create a comparison table of the old and new versions.

※ We are currently preparing to transition to method “(b)”.

【Preparing】 Establish a system for conducting post-implementation reviews of the regulations.

※ The second line department will conduct an after-the-fact review to determine to verify whether there are any instances of excessive preferential treatment that could distort the selection of recommended products under the current method “(c)”, or whether the selection process is arbitrary, and will report the findings to the Risk Management Committee.

3. Initiative Progress



Planning and implementing improvement measures

Current state

Continuing the measures (evaluating their effectiveness)

Embedding and establishment

Improvement measures

An organizational culture dependent on the preferential treatment

Review of the process for selecting recommended product lineups by the Board of Directors

Reconstructing relationships with insurance companies

Details and progress of improvement measures

■ Reconstructing relationships with insurance companies

【Improvements are currently underway】 We exchange views with each insurance company on the nature of our mutual relationship.

※Based on the “Regulation Regarding Excessive Preferential Treatment from Insurance Companies (Draft),” and the “Manual Preferential Treatment Provided by Insurance Companies(Draft),” we will consult with the insurance companies to make additions and revisions to the draft text (scheduled to be enacted in May 2026).

【Improvements are currently underway】 Establish criteria for determining the provision of preferential treatment in the regulations, and develop and implement a PDCA cycle.

※We have held discussions regarding appropriate management practices and the types of favors that may actually occur. To ensure that sales staff can easily understand the types of favors that are likely to arise in practice, the second line department has organized and compiled a classification of such acts along with specific examples, which have been incorporated into the manual.

※Based on the “Record of Preferential Treatment (Draft),” we will review whether each instance constitutes excessive favoritism and approve it accordingly. We also plan to establish a system whereby second line departments periodically conduct ex-post reviews of the appropriateness of these review and approval procedures, and operate this as a PDCA cycle.

【Improvements are currently underway】 Meetings with insurance companies will now be handled by full-time directors similar personnel, and the details of these meetings will be shared and discussed at Management Council.

3. Initiative Progress



Planning and implementing improvement measures

Current state

Continuing the measures (evaluating their effectiveness)

Embedding and establishment

Improvement measures

Details and progress of improvement measures

Inadequacies in internal regulations, etc.

Establishment of regulations and training systems related to comparative recommendations

■ Establishment of regulations and training systems related to comparative recommendations

【Improvements are currently underway】 We will create regulations and manuals and provide training on practical methods for comparative recommendation sales.

※ The criteria that sales representatives use at sales sites when selecting products, the specific procedures used when narrowing down products, and methods for explaining the reasons for doing so are implemented by including them in manuals and related training. We plan to incorporate the regulations into the “Regulations Regarding Comparative Recommendation Sales” which are in accordance with method “(b)” (Planned for June 2026).

※ The “Regulations Regarding Comparative Recommendation Sales” are scheduled to be revised to accommodate with method “(b)” (Planned for July 2026).

【Improvements are currently underway】 We are verifying whether our regulations, manuals, training content, and systems comply with amendments the Insurance Business Act and other laws.

※ When revisions are made, we will conduct a review in consultation with the insurance company.

【Improvements are currently underway】 To ensure consistency in product knowledge among sales representatives, we have developed an annual training plan and established training programs. We have conducted objective evaluations of our product lines and developed a product training program that focuses on products with a high degree of reliability in meeting a wide range of customer needs.

【Improvements are currently underway】 We prepare product training materials for the insurance companies whose products we handle and regularly test sales representatives on their level of understanding of products.

【Preparing】 When the Insurance Business Act or other laws are revised, the training content will be changed and implemented based on the revised manual.

3. Initiative Progress



Planning and implementing improvement measures

Current state

Continuing the measures (evaluating their effectiveness)

Embedding and establishment

Improvement measures

Lack of awareness regarding human resource hiring and training

Optimizing the hiring of sales representatives

Planned implementation of sales representatives training

Details and progress of improvement measures

■ Optimizing the hiring of sales representatives

【Improvements are currently underway】 Create a suitability checklist and established a system for evaluating candidates during the hiring process based on established criteria.

【Completed】 Create briefing materials to be used during job interviews.

【Completed】 We will convert the briefing materials into a script and standardize the content of the presentations.

※To minimize the gap in perceptions among personnel before and after joining the Company, we created a talk script for the recruitment briefing materials.

※Create a video explaining compensation and ensure it is used during the hiring process.

【Improvements are currently underway】 We established a system requiring candidates to complete and submit a checklist regarding recruitment-related verification items, and as of September 2025, we transitioned to an application process designed to assess overall suitability.

【Improvements are currently underway】 We will create a process-by-process hiring yield sheet to verify that appropriate reviews are being conducted on-site.

【Improvements are currently underway】 We analyzed the reasons for resignation of former employees and the retention rates of early retirees by attribute, and based on these results, we established a follow-up system for groups with high resignation rates.

3. Initiative Progress



Improvement measures

Lack of awareness regarding human resource hiring and training

Optimizing the hiring of sales representatives

Planned implementation of sales representatives training

Details and progress of improvement measures

Planned implementation of sales representatives training

【Completed】 Develop training policies and long-term plans for sales representatives.

【Improvements are currently underway】 Based on the annual training plan for sales representatives, we will conduct training that includes a curriculum covering all products, not just our recommended product lines.

【Improvements are currently underway】 We ensure the PDCA cycle by evaluating the effectiveness of training and reporting the results to the Board of Directors on a quarterly basis.

3. Initiative Progress



Planning and implementing improvement measures

Current state

Continuing the measures (evaluating their effectiveness)

Embedding and establishment

Improvement measures

Unresolved issues in organizational structure and operations

Establishment of a management policy decision-making body (Management Council) for management

Review of the division of roles between full-time Directors and Operating Officers

Establishing the prerequisites for strengthening business management systems

Improving employee engagement and utilizing human capital

Details and progress of improvement measures

■ Establishment of a management policy decision-making body (Management Council) for management

【Completed】 The meetings, which had previously been held exclusively by full-time directors, have been reorganized into a formal decision-making body known as the “Management Council”.

※The Management Council Regulations were established at the March 2026 meeting of the Board of Directors, and meetings will be held under those regulations starting from March 2026.

※In conjunction with the establishment of the Management Council, certain authorities will be delegated from the Board of Directors to ensure that the Board has sufficient time to deliberate on agenda items requiring its consideration.

※The Management Council consists of full-time Directors and Senior Managing Operating Officers. Audit & Supervisory Board Member may attend and express their opinions.

※Outside directors may attend meetings as needed.

【Completed】 The Board of Directors has delegated some of its authority to this body, which makes the final decisions.

【Improvements are currently underway】 These initiatives will improve both the quality and quantity of proposals submitted to the Board of Directors.

3. Initiative Progress



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■ Review of the division of roles between full-time Directors and Operating Officers

【Improvements are currently underway】 In order to eliminate favoritism and self-preservation in discussions among Directors, and to encourage appropriate consensus building by soliciting a wide range of opinions, we will eliminate the practice of Directors serving as General Managers.

※Effective March 1, 2026, the concurrent holding of executive and Director positions will be abolished.

※At the Board of Directors to be held in March 2026, we established (or revised) regulations and other guidelines defining the duties and responsibilities of Senior Managing Operating Officers to clarify their roles.

3. Initiative Progress



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■ Establishing the prerequisites for strengthening business management systems

【Preparing】 We will gradually improve our internal management system, which is a prerequisite for proper management, by revising regulations, streamlining operations, and providing employee training (including for management).

【Improvements are currently underway】 Strengthening business management systems and promoting business improvement through the establishment and launch of new business improvement meetings and committees, and the establishment of working groups.

※Business improvement meeting and committee have been established and launched, and four working groups have been set up.

※We have established a system whereby the business improvement committee exchanges views on the content of improvement measures developed by each working group, reports on overall progress and other matters at the business improvement meeting, and incorporates the opinions of full-time directors and other attendees into the improvement initiatives.

■ Improving employee engagement and utilizing human capital

【Improvements are currently underway】 We will continue to conduct company-wide employee surveys regularly and use the results as a key performance indicator for management (first survey to be conducted in February 2026).



FP Partner Inc.