July 30th, 2026

To all shareholders, M&A Capital Partners Co., Ltd.
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Notice Regarding Revision of Dividend Forecast for the Fiscal Year Ending September 30, 2026 (dividend increase)

M&A Capital Partners Co., Ltd (“MACP”) hereby announces that at its Board of Directors meeting on **July 30, 2026**, MACP resolved to revise its forecast for the year-end dividend per share with a record date of **September 30, 2026**, as stated below.

1. Reason for the Revision of Dividend Forecast

MACP recognizes the return of profits to shareholders as a key management priority. While continuing to invest in business expansion within the growing business succession M&A market to enhance corporate value, we are also committed to stable and sustainable shareholder returns, primarily through dividends. Our basic policy is to aim for continuous increases in dividends per share in line with profit growth, targeting a consolidated dividend payout ratio of approximately 30%.

In line with this policy, and based on the revised consolidated earnings forecast for the fiscal year ending September 30, 2026, as announced today in the "Notice Regarding Revision of Financial Results Forecast" and the "Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending September 30, 2026 (under IFRS)," MACP now expects profit attributable to owners of the parent to increase from the initial forecast of ¥7,234 million to ¥7,677 million. Accordingly, MACP has decided to revise its year-end dividend forecast for the fiscal year ending September 30, 2026 from the previous forecast of ¥68.34 per share to ¥72.47 per share.

As a result, the annual dividend per share is expected to be as follows.

2. Details of the Revision

	Annual Dividend per Share（JPY）		
	End of 2nd Quarter	Year-End	Total
Previous Forecast	–	¥68.34	¥68.34
Revised Forecast	–	¥72.47	¥72.47
Actual for Current Year	¥0.00	–	–
Actual for Previous Year (FY2025)	¥0.00	¥52.10	¥52.10

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