



August 13, 2025

Company name: RAKUS Co., Ltd.

Stock exchange listing: Tokyo PRIME/ Stock code: 3923

URL <https://www.rakus.co.jp/en/>

Representative: President and Representative Director, Takanori Nakamura

Inquiries: Director Takahiro Miyauchi

Notice Regarding Stock Split, Partial Amendment to the Articles of Incorporation, and Revision of Dividend Guidance

RAKUS Co., Ltd. (the "Company") hereby announces that at the Board of Directors meeting held today, the Company resolved to conduct a stock split, partially amend its Articles of Incorporation associated with the stock split, and revise its dividend guidance, as described below.

1. Purpose of the Stock Split

The purpose of the stock split is to reduce the investment unit price of the Company's shares, thereby increasing the liquidity of its shares and further expanding its investor base.

2. Overview of the Stock Split

(1) Method of the Stock Split

The Company shall conduct a 2-for-1 stock split for its common stock held by shareholders of record as of the record date of Tuesday, September 30, 2025.

(2) Increase in Shares Resulting from the Stock Split

| | | |
|------|---|--------------------|
| i. | Total number of issued shares before the stock split | 180,333,300 shares |
| ii. | Number of shares to increase due to the stock split | 180,333,300 shares |
| iii. | Total number of issued shares after the stock split | 360,666,600 shares |
| iv. | Total number of authorized shares after the stock split | 640,000,000 shares |

(3) Schedule of the Stock Split

| | | |
|------|---------------------------------------|-----------------------------|
| i. | Public notice date of the record date | Friday, September 12, 2025 |
| ii. | Record date | Tuesday, September 30, 2025 |
| iii. | Effective date | Wednesday, October 1, 2025 |

3. Partial Amendment to the Articles of Incorporation

(1) Reason for the Amendment

In conjunction with the stock split, the Company will partially amend its Articles of Incorporation effective Wednesday, October 1, 2025, pursuant to a resolution of the Board of Directors in accordance with Article 184, Paragraph 2 of the Companies Act.

(2) Details of the Amendment

The details of the amendment are as follows (the underlined parts indicate the changes).

| Current Articles of Incorporation | Proposed Amendment |
|---|---|
| (Total Number of Authorized Shares) Article 6 The total number of authorized shares to be issued by the Company shall be <u>320,000,000</u> . | (Total Number of Authorized Shares) Article 6 The total number of authorized shares to be issued by the Company shall be <u>640,000,000</u> . |

(3) Schedule of the Amendment

Effective date of the amendment to the Articles of Incorporation Wednesday, October 1, 2025

4. Revision of Dividend Guidance

In conjunction with the 2-for-1 stock split of common stock, the Company revises the year-end dividend forecast for the fiscal year ending March 31, 2026, which was announced in the "Summary of Consolidated Financial Results for the Year Ended March 31, 2025" on May 14, 2025, as follows.

| | 2nd quarter-end | Fiscal year-end | Total |
|--|-----------------|-----------------|-------|
| Previous guidance (Announced on May 14, 2025) | 0.00 | 6.50 | 6.50 |
| Revised guidance | 0.00 | 3.25 | 3.25 |
| Actual results for the fiscal year ended March 2025 | 0.00 | 4.50 | 4.50 |

(Note) The revision of the dividend guidance is due to the adjustment of the per-share dividend guidance in accordance with the increase in the total number of issued shares resulting from the stock split. Therefore, there is no substantive change to the year-end dividend forecast of ¥6.50 per share (pre-split basis) announced on May 14, 2025.

(For reference) There will be no change in the amount of stated capital of the Company as a result of this stock split.

End