November 14, 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 Revisions of Consolidated Guidance and Dividend Guidance for FY2026.3

RAKUS Co., Ltd. (the "Company"), in light of the most recent business trends, decided at a Board of Directors held on November 14, 2025 to revise the guidance and its per-share dividend guidance for the fiscal year ending March 2026 (from April 1, 2025 to March 31, 2026) which was disclosed on August 13, 2025 as follows:

1. Revisions of Consolidated Guidance

(1) Revisions of Consolidated Guidance for FY2026.3 (from April 1, 2025 to March 31, 2026)

	Sales	Operating profit	Ordinary profit	Profit attributable to owners of the parent company	Earnings per share
Previous guidance (A)	(million yen) 59,400	(million yen) 15,000	(million yen) 15,000	(million yen) 11,690	(yen) 32.40
Revised guidance (B)	60,000	16,000	16,000	12,100	33.54
Change (B-A)	600	1,000	1,000	410	
Change (%)	1.0%	6.7%	6.7%	3.5%	
(Reference) Earnings results for the previous fiscal year (FY 2025.3)	48,904	10,192	10,218	8,003	22.09

Note: The Company conducted a two-for-one stock split of its common shares effective October 1, 2025.
The "Earnings per share" in the consolidated earnings guidance reflects the impact of this stock split.
If the stock split were not considered, earnings per share would be ¥67.07.

(2) Reason for revision

The sales are expected to exceed the previous guidance due to steady performance of both the Cloud Business and IT Outsourcing Business.
Profits are also expected to exceed the previous guidance driven by sales growth and focus on cost-effectiveness in the examination of expenditures.

2. Revision of Dividend Guidance

(1) Details of revision

	Annual dividends per share		
	2nd quarter-end	Fiscal year-end	Total
Previous guidance		¥3.25	¥3.25
Revised guidance		¥3.40	¥3.40
Actual results for the current fiscal year	¥0.00		
Actual results for the fiscal year ended March 2025	¥0.00	¥4.50	¥4.50

Note: The Company conducted a two-for-one stock split of its common shares effective October 1, 2025.
For the fiscal year ended March 31, 2025, the actual number of dividends before the stock split is presented.
If the stock split were not considered, the year-end dividend for the fiscal year ending March 31, 2026 (guidance) would be ¥6.80 per share.

(2) Reason for revision

The Company recognizes that shareholder return is one of its most important management issues. Its dividend policy is to increase dividends every fiscal year and to ensure a dividend payout ratio of over 10%.
For the fiscal year ending March 2026, the Company decided to revise year-end dividend guidance based on this dividend policy and current business performance.

(Note) The figures of revised guidance have been calculated based on the information currently available to the Company and certain assumptions which the Company deems reasonable. The actual results may differ from the guidance.

End