October 27, 2025

Company name: RAKSUL INC.
Representative: Yo Nagami
Representative Director, President & Group CEO
(TSE Prime Market Code No. 4384)
Contact: Masaru Sugiyama
SVP & Group CFO

Notice Concerning Business Acquisition by our Consolidated Subsidiary (HANKOYA.COM Inc.)

RAKSUL INC. (the "Company") hereby announces that its consolidated subsidiary, HANKOYA.COM Inc. Representative Director, President and CEO: Shinpei Yanagi; "HANKOYA.COM"), based on a resolution of the Company's Investment Committee dated today, has concluded a business transfer agreement with Dandelion Co., Ltd. ("Dandelion") for the purpose of acquiring its e-commerce business for stamps, custom-imprinted stationery, and other related items, as described below.

1. Reason for the Business Acquisition

RAKSUL Group (the "Group") announced its "Medium-Term Financial Policy" in March 2024, aiming to further enhance its competitive edge and customer value through continuous M&As in addition to organic growth of existing businesses.

Dandelion's e-commerce division operates "Hanko Bugyo," an e-commerce site that sells custom office supplies such as stamps and custom-imprinted stationery, and is one of the top players on the Rakuten Ichiba e-commerce mall. This business acquisition will lead to an expansion of HANKOYA.COM's market share. Furthermore, we will also strengthen our production capabilities by acquiring manufacturing know-how for Shachihata products and consolidating production bases.

The Group has determined that this acquisition will further solidify its foundation as a top player in the seal and stamp market, and greatly contribute to its sustainable growth and the enhancement of its corporate value.

2. Overview of the Transferor Company (Dandelion Co., Ltd.)

(1) Company name	Dandelion Co., Ltd.
(2) Location	6-7-3 Omiya-cho, Nara City, Nara Prefecture
(3) Representative	Representative Director: Rie Nakajo
(4) Business overview	Operation of the "Hanko Bugyo" e-commerce site, etc.
(5) Share capital	JPY 20MM
(6) Date of establishment	June 26, 1979
(7) Revenue	JPY 760MM (for the fiscal year ended June 2025)

3. Overview of the Transferee Company (HANKOYA.COM Inc.)

(1) Company name	HANKOYA.COM Inc.
(2) Location	Dot Com Bldg., 1-13-1 Utsubohonmachi, Nishi-ku, Osaka City, Osaka Prefecture
(3) Representative	Representative Director, President and CEO: Shinpei Yanagi
(4) Business overview	Development and operation of e-commerce sites for seals and stamps
(5) Share capital	JPY 79MM
(6) Date of establishment	March 9, 2000

4. Schedule of the Business Transfer

(1) Date of execution of the agreement	October 27, 2025
(2) Date of execution of the business transfer	December 1, 2025 (Scheduled)

5. Future Outlook

The impact of this business acquisition on the Company's consolidated financial results for the fiscal year ending July 2026 is expected to be minor. The Company will promptly make an announcement if any revisions to its financial forecast are necessary or if any other matters that require disclosure arise.