



February 13, 2026

Company name: RAKUS Co., Ltd.

Stock exchange listing: Tokyo PRIME/ Stock code: 3923

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

Representative: Representative Director and President, Takanori Nakamura

Inquiries: Director Takahiro Miyauchi

Notice Regarding Change in Consolidated Subsidiary (Share Transfer) and Expected Recording of Extraordinary Profit

RAKUS Co., Ltd. (the "Company") hereby announces that at the Board of Directors meeting held today, it resolved to transfer all shares of RAKUS Partners Co., Ltd. (hereinafter "RAKUS Partners"), a consolidated subsidiary of the Company, to BREXA Technology Co., Ltd. (hereinafter "BREXA Technology") (hereinafter the "Share Transfer") and concluded a share transfer agreement, as described below. Consequently, RAKUS Partners will be excluded from the scope of consolidation of the Company associated with the Share Transfer.

1. Reason for the Share Transfer

The IT Outsourcing Business, which is the founding business of the Group, has maintained steady performance recently. On the other hand, amidst diluting synergies with the Cloud Business, the Company will focus on improving the operating profit margin with the "Rule of 50" in mind in the next Medium-Term Management Plan, and has set a strategic policy to concentrate management resources on the Cloud Business.

Against this background, the Company determined that pursuing more active investment and growth opportunities under the best owner who positions the IT staffing business as a core business contributes to maximizing the corporate value of RAKUS Partners, and decided to transfer all shares.

2. Overview of the Subsidiary to be Transferred

(1) Name	RAKUS Partners Co., Ltd.	
(2) Location	8F TOKYU REIT Shinjuku Building, 4-3-25 Shinjuku, Shinjuku-ku, Tokyo	
(3) Title and Name of Representative	Masayuki Yoshida, Representative Director	
(4) Description of Business	IT engineer dispatching business	
(5) Capital	20 million yen	
(6) Date of Establishment	March 1, 2018	
(7) Major Shareholders and Shareholding Ratio	RAKUS Co., Ltd. 100%	
(8) Relationship with the Company	Capital relationship	It is a wholly owned subsidiary of the

		Company.
	Personnel relationship	One Director (Chairman) and one Audit & Supervisory Board Member of said company are concurrently serving as officers of the Company.
	Transactional relationship	The Company collects business entrustment fees from said company. There are also business transactions.

(9) Financial Results and Financial Position of the Said Company for the Last Three Years (Millions of yen)

Fiscal Year Ended	March 2023	March 2024	March 2025
Net Assets	1,347	1,757	1,943
Total Assets	2,090	2,582	2,879
Net Assets per Share	67	87	97
Net Sales	5,152	5,953	7,059
Operating Profit	434	580	827
Ordinary Profit	438	582	830
Profit	313	409	585
Profit per Share	15	20	29
Dividends per Share	—	—	—

3. Overview of the Counterparty to the Share Transfer

(1) Name	BREXA Technology Co., Ltd.	
(2) Location	16F/17F Marunouchi Trust Tower Main, 1-8-3 Marunouchi, Chiyoda-ku, Tokyo	
(3) Title and Name of Representative	Takayuki Yamazaki, Representative Director and President	
(4) Description of Business	Dispatching of engineers and contracting for IT, machinery, electronics, electricity, and software; paid employment placement (placement of specialized professionals); and import/export, sales, design/construction, maintenance, and other technical services for hardware, software, and services related to networks, computers, and information communication systems for enterprises, etc.	
(5) Capital	483 million yen (As of December 31, 2024)	
(6) Date of Establishment	December 2004	
(7) Net Assets	22,005 million yen (As of December 31, 2024)	
(8) Total Assets	40,810 million yen (As of December 31, 2024)	
(9) Major Shareholders and Shareholding Ratio	BREXA Holdings Co., Ltd. 100%	
(10) Relationship with the Company	Capital relationship	Not applicable.
	Personnel relationship	Not applicable.

	Transactional relationship	Said company uses cloud services provided by the Company. There are also transactions related to a sales partner agreement with said company.
	Related Party Status	Not applicable.

4. Number of Shares to be Transferred, Transfer Price, and Status of Shareholding Before and After the Transfer

(1) Number of shares held before the change	Common shares: 20 shares (Number of voting rights: 20) (Percentage of voting rights held: 100%)
(2) Number of shares to be transferred	Common shares: 20 shares
(3) Transfer Price	18,774 million yen
(4) Number of shares held after the change	0 shares (Number of voting rights: 0) (Percentage of voting rights held: 0%)

5. Schedule

(1) Date of Board of Directors resolution	February 13, 2026
(2) Date of agreement execution	February 13, 2026
(3) Date of share transfer execution	April 1, 2026 (scheduled)

(Note) The execution of the share transfer is subject to the completion of necessary clearances and acquisition of permits and approvals based on competition laws and other applicable laws and regulations. Therefore, the schedule is subject to change depending on the acquisition of permits and approvals from relevant authorities or other reasons.

6. Future Outlook

As a result of this Share Transfer, RAKUS Partners will be excluded from the Company's scope of consolidation from the first quarter of the fiscal year ending March 31, 2027. This will have no impact on the consolidated earnings forecast for the fiscal year ending March 31, 2026. In addition, associated with this Share Transfer, an extraordinary profit of approximately 16.5 billion yen is expected to be recorded in the first quarter of the fiscal year ending March 31, 2027. The amount of said extraordinary profit is an estimate and is subject to change.

End