



April 27, 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 Revisions of Consolidated Guidance and Dividend Guidance for FY2026.3

RAKUS Co., Ltd. (the "Company") decided at a Board of Directors meeting held on April 27, 2026 to revise the consolidated guidance and its per-share dividend guidance for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026), which was disclosed on November 14, 2025, due to the progress in the aggregation of financial results for the fiscal year ended March 31, 2026, 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 parent	Earnings per share
Previous guidance (A)	(million yen) 60,000	(million yen) 16,000	(million yen) 16,000	(million yen) 12,100	(yen) 33.54
Revised guidance (B)	60,286	17,345	17,440	13,293	36.91
Change (B-A)	286	1,345	1,440	1,193	
Change (%)	0.5%	8.4%	9.0%	9.9%	
(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" reflects the impact of this stock split.

(2) Reason for revision

The sales are expected to exceed the previous guidance due to the steady performance of both the Cloud Business and IT Outsourcing Business. In addition to the effect of the sales increase, profits at each stage are also expected to exceed the previous guidance, driven by personnel costs falling below the plan due to recruitment progress management and other factors, as well as the flexible adjustment of advertising costs with a focus on cost-effectiveness.

The breakdown of the consolidated earnings guidance by segment for the fiscal year ended March 31, 2026 is as follows:

(Millions of yen)

Segment Name	Sales	Segment profit
Cloud Business	51,770	16,027
IT Outsourcing Business	8,516	1,318
Total	60,286	17,345

(Note) As announced in the "(Progress of Disclosure Matters) Notice Regarding Completion of Change in Consolidated Subsidiary (Share Transfer) and Recording of Extraordinary Profit" dated April 1, 2026, the transfer of all shares of RAKUS Partners Co., Ltd., a former consolidated subsidiary of the Company, has been completed. Consequently, please note that the IT Outsourcing Business operated by RAKUS Partners will be excluded from the Company's scope of consolidation from the fiscal year ending March 31, 2027.

2. Revision of Dividend Guidance

(1) Details of revision

	Annual dividends per share		
	2nd quarter-end	Fiscal year-end	Total
Previous guidance		¥3.40	¥3.40
Revised guidance		¥7.00	¥7.00
Actual results for the current fiscal year	¥0.00		
Actual results for the previous fiscal year (FY 2025.3)	¥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 ¥14.00 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%. Under this shareholder return policy, the Company decided to revise year-end dividend guidance based on current business performance. In addition, assuming a resolution is passed at the ordinary general meeting of shareholders scheduled to be held in June 2026, the dividend payout ratio for the current fiscal year is expected to be 19.0%, and the total payout ratio, including the acquisition of treasury shares of 6,999 million yen conducted during the current fiscal year, is expected to be 71.3%.

Furthermore, regarding shareholder returns from the fiscal year ending March 31, 2027 onwards, the basic policy will be to aim for a total payout ratio of 20% or more, and to continue consecutive dividend increases, using the previous year's actual annual dividend per share (excluding the impact of stock splits, etc.) as the lower limit.

(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.

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