



August 12, 2026

Company name: RAKUS Co., Ltd.

Stock exchange listing: Tokyo PRIME / Stock code: 3923

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

Representative: Takanori Nakamura, President and Representative Director

Inquiries: Takahiro Miyauchi, Director and Head of Business Administration Headquarters

**Notice Regarding the Conclusion of a Capital and Business Alliance Agreement  
with ROBOT PAYMENT Inc.  
and Subscription of Treasury Shares Disposed of Through Third-Party Allotment**

RAKUS Co., Ltd. (the "Company") hereby announces that at the Board of Directors meeting held today, the Company resolved to conclude a "Capital and Business Alliance Agreement" with ROBOT PAYMENT Inc. (Headquarters: Shibuya-ku, Tokyo; Representative Director, Executive Officer and CEO: Kenya Kiyoku; hereinafter "RP"), and as part of this Capital and Business Alliance, to subscribe for common shares of RP through the disposal of treasury stock conducted by RP by way of a third-party allotment.

1. Reason for and Purpose of the Capital and Business Alliance

The Company has entered into this Capital and Business Alliance Agreement with RP in order to realize the enhancement of the medium- to long-term corporate value of both parties by maximizing sales opportunities and improving customer satisfaction for their respective services through the OEM development and sale of "Billing Management Robo", a service developed by RP, as well as the mutual sharing of know-how and expertise.

By collaborating with RP, which provides billing and accounts receivable management cloud services and a robust payment infrastructure, the Company, which possesses a solid customer base in the cloud service market, aims to achieve deeper service penetration for the customers of both companies and provide high-value-added solutions, thereby contributing to improving productivity and strengthening the competitiveness of customer companies.

2. Details of the Capital and Business Alliance

(1) Details of the Business Alliance

Both parties have agreed to cooperate in the following areas related to their respective cloud services:

- ① OEM development of "Billing Management Robo" (hereinafter, the OEM-developed product shall be referred to as "Raku Raku Saiken Kanri")
- ② Mutual support in sales and marketing activities
- ③ Mutual customer referrals
- ④ Promotional activities for Raku Raku Saiken Kanri and the Company's products through

webinars, seminars, etc.

- ⑤ Technical collaboration aimed at enhancing the user convenience of Raku Raku Saiken Kanri
- ⑥ Consideration and execution of partner and agency measures aimed at promoting the use of Raku Raku Saiken Kanri and the Company's products
- ⑦ Other matters agreed upon by RP and the Company

\* "Raku Raku Saiken Kanri", which was released by the Company in July 2025, is planned to be renamed "Raku Raku Saiken Kanri Lite" and continue to be sold. Both "Raku Raku Saiken Kanri" and "Raku Raku Saiken Kanri Lite" are tentative names and are subject to change at a later date, including their brand design and color scheme.



## (2) Details of the Capital Alliance

The Company has concluded the Capital and Business Alliance Agreement with RP. Pursuant to this Agreement, the Company plans to acquire 120,000 common shares of RP (representing 3.10% of the total number of outstanding shares as of June 30, 2026, excluding treasury shares) at a price of 2,323 yen per share (closing price on the Tokyo Stock Exchange on August 10, 2026), by subscribing for treasury shares disposed of by RP through a third-party allotment.

Note that this Agreement includes provisions regarding prior notice to RP depending on the method of transfer, etc., when the Company transfers the common shares of RP acquired under the Agreement, as well as discussions with RP or a third party designated by RP in cases where the transferee is a company operating a cloud service business, an investment partnership, or any other fund.

|                                           |                                                           |
|-------------------------------------------|-----------------------------------------------------------|
| Class and number of shares to be acquired | 120,000 common shares of RP                               |
| Acquisition price                         | 2,323 yen per share<br>(Closing price on August 10, 2026) |
| Total acquisition cost                    | Approx. 278 million yen                                   |
| Scheduled share acquisition date          | August 28, 2026                                           |
| Scheduled payment date                    | August 28, 2026                                           |

## 3. Overview of the Capital and Business Alliance Partner

- (1) Name ROBOT PAYMENT Inc.
- (2) Location 4F Arai Building No. 15, 6-19-20 Jingumae, Shibuya-ku, Tokyo
- (3) Title and Name of Representative Kenya Kiyoku, Representative Director, Executive Officer and CEO
- (4) Description of Business
  - ① Payment Business
    - Provision of "Subscription Pay"

- Provision of "Subscription Pay Professional"
  - Provision of "1click Postpay"
  - Provision of "1click Early Payment"
  - ② Financial Cloud Business
    - Provision of "Billing Management Robo"
    - Provision of "Billing Management Robo for Enterprise"
    - Provision of "Billing Outsourcing Robo"
    - Provision of "Factoring Robo for SaaS"
  - ③ Others
    - Provision of "Receivables Collection Robo"
- (5) Capital Stock 265,606 thousand yen (as of June 30, 2026)
- (6) Date of Establishment October 23, 2000
- (7) Major Shareholders and Shareholding Ratio KK Capital Inc. 45.61%, Kenya Kiyoku 5.60% (as of June 30, 2026)  
\*KK Capital Inc. is an asset management company of Mr. Kenya Kiyoku.
- (8) Relationship with the Company Prior to the execution of this Capital and Business Alliance Agreement, there were no notable personal, capital, or related-party relationships between the Company and RP; however, a business relationship exists as the Company provides cloud services to RP.

(9) Financial Results for the Recent Fiscal Years  
(in thousands of yen, unless otherwise stated)

| Fiscal Year Ended          | December 31, 2023 | December 31, 2024 | December 31, 2025 |
|----------------------------|-------------------|-------------------|-------------------|
| Net Sales                  | 2,213,709         | 2,762,014         | 3,256,436         |
| Operating Profit           | 229,062           | 479,696           | 774,392           |
| Ordinary Profit            | 229,401           | 480,074           | 789,875           |
| Profit                     | 148,178           | 320,759           | 542,126           |
| Total Assets               | 5,719,053         | 6,607,364         | 8,514,851         |
| Net Assets                 | 775,822           | 1,146,115         | 1,293,714         |
| Profit per Share (yen)     | 39.39             | 85.28             | 146.71            |
| Net Assets per Share (yen) | 204.90            | 301.52            | 345.16            |
| Dividends per Share (yen)  | 0.00              | 15.00             | 28.00             |

4. Schedule

|                                                                  |                 |
|------------------------------------------------------------------|-----------------|
| Board of Directors resolution date                               | August 12, 2026 |
| Capital and Business Alliance Agreement execution date           | August 12, 2026 |
| Scheduled commencement date of the Capital and Business Alliance | August 28, 2026 |
| Scheduled share acquisition date                                 | August 28, 2026 |
| Scheduled payment date                                           | August 28, 2026 |

5. Outlook

The Company believes that this Capital and Business Alliance will accelerate its business growth and contribute to enhancing its corporate value over the medium to long term. While the impact on the consolidated financial results for the fiscal year ending March 31, 2027 is expected to be immaterial, the Company will promptly announce any matters requiring disclosure should they arise in the future.

End