August 13, 2025

For Immediate Release

Company name: Plus Alpha Consulting Co., Ltd.
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Notice of Basic Agreement for Business Alliance with RAKUS Co., Ltd.

Plus Alpha Consulting Co., Ltd. ("the Company") hereby announces that, at a meeting of the Board of Directors held today, the Company resolved to enter into a basic agreement for a future business alliance with RAKUS Co., Ltd. (Headquarters: Shibuya-ku, Tokyo; President and Representative Director: Takanori Nakamura).

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1. Background and purpose

The Company has agreed with RAKUS Co., Ltd. to consider a business alliance aimed at maximizing sales opportunities for each other's services and improving customer satisfaction, and has entered into a basic agreement.

2. Details of the basic agreement

The two companies will commence discussions on cooperation in the following areas regarding the cloud services they provide.

(1) Mutual support in sales activities and marketing
(2) Customer referrals
(3) Promotional activities for webinars, seminars, etc.
(4) Technical collaboration aimed at improving convenience
(5) Partner and agency measures aimed at promoting utilization
(6) Other matters agreed upon by both companies

The Company, which provides an HR data utilization platform in the talent management market, and RAKUS, Co., Ltd., which has a strong customer base in the back-office SaaS market, aim to achieve further penetration of the services of both companies to their customers and provide high value-added

solutions, thereby contributing to the improvement of productivity and enhancement of competitiveness of customer companies.

3. Overview of the business alliance partner

(1) Name	RAKUS, Co., Ltd.
(2) Location	Link Square Shinjuku, 5-27-5 Sendagaya, Shibuya-ku, Tokyo
(3) Name and title of representative	Takanori Nakamura, President and Representative Director
(4) Business content	(i) Cloud services for SMEs Transportation expenses, expense reimbursement, electronic invoicing, sales management, inquiry email management, email distribution (ii) IT human resources business Dispatch of full-time employees specializing in IT engineering
(5) Capital	378,378,000 yen (as of March 31, 2025)
(6) Date of establishment	November 1, 2000
(7) Major shareholders and shareholding ratios	Takanori Nakamura 33.68% (as of March 31, 2025)
(8) Relationships with the Company	There are no human relationships, capital relationships, business relationships, or related parties.

(9) Business performance trends in recent fiscal years

	Fiscal year ended March 31, 2023	Fiscal year ended March 31, 2024	Fiscal year ended March 31, 2025
Net sales	27,399 (million yen)	38,408 (million yen)	48,904 (million yen)
Operating profit	1,656 (million yen)	5,559 (million yen)	10,192 (million yen)
Ordinary profit	1,677 (million yen)	5,610 (million yen)	10,218 (million yen)
Profit	1,274 (million yen)	4,185 (million yen)	8,003 (million yen)
Total assets	14,073 (million yen)	21,234 (million yen)	31,654 (million yen)
Net assets	9,548 (million yen)	13,347 (million yen)	21,977 (million yen)
Earnings per share	7.03 (yen)	23.10 (yen)	44.18 (yen)
Net assets per share	52.69 (yen)	73.66 (yen)	121.31 (yen)
Dividend per share	1.95 (yen)	2.35 (yen)	4.5 (yen)

4. Schedule of the business alliance

August 13, 2025	Basic agreement for business alliance
November 2025 (scheduled)	Board of Directors resolution, conclusion of business alliance agreement

5. Future outlook

We do not expect the basic agreement on the business alliance to have any impact on the Company's performance for the fiscal year ending September 30, 2025. Furthermore, in the event that any matters requiring disclosure arise in the future, such as the conclusion of agreements for specific business operations related to the business alliance or the conclusion of a business alliance agreement, the Company will promptly provide notification.

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