March 13, 2025

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

Announcement of revision of consolidated financial forecast and dividend forecast for the fiscal year ending July 2025 (increase in dividend)

RAKSUL INC. (the "Company") hereby announces that the Company, based on recent performance trends and other factors, has decided to revise its consolidated financial forecast and dividend forecast for the fiscal year ending July 31st, 2025 (August 1st, 2024 - July 31st, 2025), which was announced on September 12, 2024.

I. Revised consolidated financial forecast

1. Revised consolidated financial forecast for FY2025 (August 1st, 2024 - July 31st, 2025)

	Net Sales	Gross Profit	Operating Profit	non-GAAP EBITDA	Ordinary Profit	Profit Attributable to Owners of Parent
	in JPY MM	in JPY MM	in JPY MM	in JPY MM	in JPY MM	in JPY MM
Previously announced forecast (A)	61,000 ～63,000	21,000 ～22,000	3,200 ～3,700	5,500 ～6,000	2,700 ～3,200	1,780 ～2,280
Revised forecast (B)	61,000 ～63,000	21,000 ～22,000	3,200 ～3,700	5,500 ～6,000	2,700 ～3,200	2,480 ～2,780
Difference (B-A)	-	-	-	-	-	500 ～700
Difference in percentage (%)	-	-	-	-	-	21.9 ～39.3
(Reference) Actual results for FY 2024	51,121	17,192	2,523	4,547	2,041	2,118

Notes: Non-GAAP profits are calculated by deducting or adjusting the non-recurring items and other specific adjustable items from financial accounting figures (Japanese GAAP) based on certain rules. We disclose non-GAAP figures as we believe they are useful in understanding our fundamental business performance. Specifically, we adjust certain one-off profits and losses that we deem deductible, mainly stock-based compensation expenses, depreciation and amortization, and amortization of goodwill.

2. Reasons for the difference

The Company has revised our previous earnings forecast due to the recording of extraordinary income as a result of the partial transfer of shares in HACOBELL INC. announced on January 31, 2025.

Notes: The above forecasts are based on information currently available to the Company, and actual results may differ from the above due to various factors.

II. Revision of Dividend Forecast

1. Details of the Revision of Dividend Forecast

	Annual dividends per share (yen)		
	Second quarter-end	Fiscal year-end	Total
Previous forecasts	0.00	2.30	2.30
Revised forecasts		3.00	3.00
Actual results for the current fiscal year	0.00		
Actual results for the previous fiscal year	0.00	1.70	1.70

Notes: The above dividend forecast is based on currently available information. The actual dividends may differ from the forecast due to various factors in the future.

2. Reason for Revision of Dividend Forecast

As the Company continues to pursue Quality Growth (characterized by growth with profits and cash flow generation), it is simultaneously working to achieve three objectives: sustained platform growth, investment in further non-linear growth, and cash flow generation. In the Company's Medium-Term Financial Policy and Capital Allocation Strategy announced on March 13, 2024, the Company committed to returning a minimum of 10% (2.5 billion yen) of its business-generated cash to shareholders over the next five years. The Company's revised forecast for this fiscal year projects record-high revenue and profits across all metrics (gross profit, operating profit, ordinary profit, net profit, and EBITDA), with net profit particularly strong due to the aforementioned extraordinary gains. In accordance with the Company's capital allocation policy and reflecting profit growth exceeding its initial forecast, the Company has revised its year-end dividend forecast to 3 yen per share.