November 13, 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 Revisions of Consolidated Guidance for FY2027.3

RAKUS Co., Ltd. (the "Company") decided at a Board of Directors meeting held on November 13, 2026 to revise the consolidated guidance for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027), which was disclosed on May 14, 2026 as follows:

1. Revisions of Consolidated Guidance for FY2027.3 (from April 1, 2026 to March 31, 2027)

	Sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
Previous guidance (A)	(million yen) 59,700	(million yen) 20,500	(million yen) 20,500	(million yen) 25,200	(yen) 71.16
Revised guidance (B)	59,200	22,000	22,000	26,300	74.27
Change (B-A)	(500)	1,500	1,500	1,100	
Change (%)	(0.8%)	7.3%	7.3%	4.4%	
(Reference) Earnings results for the previous fiscal year (FY 2026.3)	60,286	17,345	17,440	13,293	36.91

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.

As all shares of RAKUS Partners Co., Ltd., a consolidated subsidiary of the Company, were transferred as of April 1, 2026, the figures for the IT Outsourcing Business are not included in the forecast of consolidated financial results for the fiscal year ending March 31, 2027. Meanwhile, on an organic year-on-year comparison basis for the Cloud Business alone, net sales are expected to increase by 14.4% year-on-year, coming in lower than the initial plan, whereas segment profit is projected to exceed the initial plan, increasing by 37.3% year-on-year.

2. Reason for revision

Regarding net sales, while the impact of the unauthorized access and information leakage that occurred in "blastmail", provided by the Company's consolidated subsidiary RAKUS Light Cloud Co., Ltd., is currently under careful examination, we have conservatively revised the forecast in light of the status of information security-related responses, including the temporary suspension of the said service as well as the preventive suspension of certain services to address PHP vulnerabilities.

As of the date of this disclosure, the provision of all suspended services has been resumed. We sincerely apologize for the considerable inconvenience and concern that this unauthorized access and the series of service suspensions have caused to our customers and all other stakeholders.

On the other hand, regarding profits, initiatives aimed at productivity improvement emphasizing cost-effectiveness have been progressing smoothly based on the new Medium-Term Management Plan announced in May 2026. Even after factoring in additional expenses related to information security responses anticipated at this time, various expenses including personnel costs are expected to come in lower than the initial plan. Consequently, we have revised upward our forecasts for operating profit, ordinary profit, and profit attributable to owners of parent.

Furthermore, as disclosed in the "(Progress of Disclosure Matters) Notice Regarding Completion of Additional Acquisition of Shares of Plus Alpha Consulting Co., Ltd. (Making It an Equity-Method Affiliate)" dated August 28, 2026, the additional acquisition of shares in the said company has been completed. However, the recording of share of profit (loss) of entities accounted for using equity method related to the company will commence from the fiscal year ending March 31, 2028. The impact of this share acquisition on consolidated financial results for the fiscal year ending March 31, 2027 is expected to be immaterial.

In addition, as disclosed in the "(Progress of Disclosure Matters) Notice Regarding the Expected Recording of Gain on Sale of Investment Securities (Extraordinary Income)" dated October 30, 2026, the sale based on the established sale quota for investment securities was not executed. Extraordinary income resulting from the sale of the said investment securities is not factored into this revised financial forecast. Regarding future sales of investment securities held for pure investment purposes, the Company will make appropriate decisions taking into account factors such as the status of individual stocks and the market environment.

We will continue to carefully examine the impact of this unauthorized access, and should any matter arise that is found to have a material impact on financial results in the future, we will promptly announce it.

(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.

End