August 25, 2026

Company name: RAKUS Co., Ltd.

Stock exchange listing: Tokyo PRIME/ Stock code: 3923

URL https://www.rakus.co.jp/en/

Representative: Takanori Nakamura, President and Representative Director

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

Notice Regarding the Borrowing of Funds and Conclusion of a Special Overdraft Agreement Associated with the Additional Acquisition of Shares (Making It an Equity-Method Affiliate)

RAKUS Co., Ltd. (the "Company") hereby announces that at the Board of Directors meeting held today, it resolved to conclude a borrowing agreement for funds (hereinafter the "Borrowing") and a special overdraft agreement (hereinafter the "Special Overdraft") associated with the additional acquisition of shares.

1. Reason and Purpose of the Borrowing and the Special Overdraft

As stated in the "Notice Regarding the Additional Acquisition of Shares of Plus Alpha Consulting Co., Ltd. (Making It an Equity-Method Affiliate) and the Conclusion of a Memorandum of Understanding Regarding the Capital and Business Alliance Agreement with the Said Company" disclosed on July 14, 2026, the Company has decided to additionally acquire shares of Plus Alpha Consulting Co., Ltd. The Company will implement the Borrowing to allocate funds for the acquisition of the said shares.

In addition, the Company has decided to conclude the Special Overdraft in order to secure flexible financing means and enhance the financial stability of the Group as it continuously executes business expansion and growth investments.

2. Overview of the Borrowing and the Special Overdraft

(1) Overview of the Borrowing

Lender	Sumitomo Mitsui Banking Corporation
Borrowing amount	4.0 billion yen
Borrowing interest rate	Floating interest rate (Base rate + Spread)
Execution date of borrowing	August 27, 2026 (scheduled)
Borrowing period	3 years
Repayment method	Equal principal repayments
Use of funds	Acquisition of shares
Collateral and guarantee	Shares to be acquired

(2) Overview of the Special Overdraft

Lender	Sumitomo Mitsui Banking Corporation
Maximum borrowing limit	10.0 billion yen

Borrowing interest rate	Floating interest rate (Base rate + Spread)
Date of agreement execution	August 26, 2026 (scheduled)
Borrowing period	1 year
Repayment method	Lump-sum repayment upon maturity
Use of funds	Working capital
Collateral and guarantee	None

3. Future Outlook

The impact of this matter on the Company's financial results is expected to be immaterial. The Company will promptly disclose any matters requiring disclosure should they arise in the future.

In addition, the share transfer execution date related to the additional acquisition of shares of Plus Alpha Consulting Co., Ltd. is scheduled for August 28, 2026, taking into account the status of the business combination review by the relevant authorities.

End