

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

Announcement of Dividend of Retained Earnings (First Dividend)

RAKSUL INC. (the “Company”) hereby announces that at the Board of Directors meeting held today, a resolution was passed to pay a dividend out of retained earnings with a record date of July 31, 2024, as follows.

In accordance with Article 459, Paragraph 1 of the Companies Act, the Company's Articles of Incorporation provide that dividends may be paid out of retained earnings by resolution of the Board of Directors.

1. Details of Dividends

	Determined amount	Most recent dividend forecast (Announced on June 11, 2024)	Results for the previous fiscal year (July 31, 2023)
Record Date	July 31, 2024	Same as left	July 31, 2023
Dividend per share	1.70 yen	1.70 yen	0.00 yen
Total dividend amount	98 million yen	-	-
Effective Date	October 25, 2024	-	-
Dividend Source	Retained earnings	-	-

2. Reasons for Dividends

The Company recognizes the importance of providing appropriate returns to our shareholders, and our policy is to maintain “Quality Growth” (growth with profit and cash flow) and to pay stable and continuous dividends in line with profit growth while investing in growth opportunities.

For the fiscal year ending in July 2024, as announced on June 11, 2024, in the “Notice of Change in Dividend Policy and Revision of Dividend Forecast (First Dividend),” the Company resolved to pay a dividend of 1.70 yen per share based on the above policy.

(Reference)

Record Date	Dividend per share		
	End of Q2	Year-end	Total
FYE July 2024	0.00 yen	1.70 yen	1.70 yen
FYE July 2023	0.00 yen	0.00 yen	0.00 yen