

Company name: RAKSUL INC.
 Representative: Yo Nagami
 Representative Director, President and CEO
 (TSE Prime Market Code No. 4384)
 Contact: Shinnosuke Nishida
 CAO, SVP of Corporate

Notice of Change of Accounting Auditor

RAKSUL INC. (the “Company”), is pleased to announce that at the Audit committee held today, the Company resolved to change the accounting auditor that conducts audit certification as stipulated in Article 193-2, Paragraph 1 and 2 of the Financial Instruments and Exchange Act.

1. Date of Change
 October 26, 2023 (scheduled date of the 14th Annual General Meeting of Shareholders)

2. Overview of New and Resigning Accounting Auditors

(1) Overview of new accounting auditor

i	Name	Deloitte Touche Tohmatsu LLC
ii	Location	Marunouchi Nijubashi Building 3-2-3 Marunouchi, Chiyoda-ku Tokyo
iii	Name of managing partners	Akihiro Sano Joji Furukawa
ix	Registration Status with the Registration System for Auditors of Listed Companies under the Certified Public Accountants Act	Deemed to be registered pursuant to Article 3, Paragraph 3 of the Supplementary Provisions of the Revised Certified Public Accountants Act.

(2) Overview of resigning accounting auditor

i	Name	Ernst & Young ShinNihon LLC
ii	Location	Tokyo Midtown Hibiya, Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo
iii	Name of managing partners	Hideyuki Fujita Yuichiro Tamaki

3. Reasons for Nominating the Accounting Auditor stated in 2. (1)

The Audit Committee nominated Deloitte Touche Tohmatsu LLC as a candidate for an accounting auditor because, in addition to the expectation of an accounting audit from a new perspective, the Audit Committee comprehensively considered the expertise, independence, quality control system, and the level of audit fees required of an accounting auditor, and concluded that the company has a system in place to ensure that the accounting audits are conducted properly and appropriately and that the firm is qualified to serve as our accounting auditor.

4. Date of Appointment of the Resigning Accounting Auditor
 September 9, 2015

5. Opinions in the Audit Reports prepared by the Resigning Accounting Auditor in the last three years

Not applicable

6. Reasons and Background of the Decision to Change

The term of office of Ernst & Young ShinNihon LLC, the Company's accounting auditor, will expire at the conclusion of the 14th Annual General Meeting of Shareholders to be held on October 26, 2023. Although the current accounting auditor is considered to have sufficient systems in place to ensure that accounting audits are conducted properly and appropriately, since the current accounting auditor has been auditing the Company for many years, after comprehensive considerations, for the reasons mentioned in the above 3, the Company has determined that Deloitte Touche Tohmatsu LLC is an appropriate candidate as the Company's new accounting auditor.

7. Opinions on the Reasons and Background stated in 6.

- (1) Opinions from the resigning accounting auditor

No particular opinion from the resigning accounting auditor.

- (2) Opinion of the Audit & Supervisory Committee

The Audit & Supervisory Committee has judged it is appropriate.