

August 14, 2025
ACSL Ltd.

Notice of Non-operating Expenses

ACSL Ltd. (ACSL) hereby announces posting non-operating expenses (foreign exchange loss) for the second quarter of the fiscal year ending December 31, 2025 (April 1, 2025 to June 30, 2025) as follows.

1. Details of Non-operating Expenses (Foreign Exchange Loss)

A foreign exchange loss of 16,867 thousand yen was recorded in non-operating expenses mainly due to revaluation of foreign currency denominated receivables in accordance with fluctuations in foreign exchange rates.

2. Outlook

Please refer to the “Consolidated Financial Results for the Six Months Ended June 30, 2025”(Under Japanese GAAP) released today for the impact on financial results of the posting of non-operating expenses described above.

Attention

This document is an unofficial translation of the timely disclosure on August 14, 2025 by ACSL and this is for reference purpose only. In case of a discrepancy between the English and Japanese versions, the Japanese original shall prevail.