

December 26, 2025  
ACSL Ltd.

## **Notice Concerning Recording of Non-operating Income**

ACSL Ltd. (ACSL) announces that it will record non-operating income (grant income) for the fourth quarter of the fiscal year ending December 31, 2025 (October 1, 2025 to December 31, 2025).

### **1. Details of non-operating income**

ACSL has been selected by the Ministry of Economy, Trade and Industry (METI) as a business operator for the "Small Business Innovation Research" under the second supplementary budget for fiscal year 2022 and proceeding with the "Performance Improvement and Social Implementation of Small Aerial Photography Drones to Meet Government Needs" project (the Project). ACSL will record 385,733 thousand yen as subsidy income in non-operating income as ACSL received subsidy for the Project.

The purpose of the Small and Medium Enterprise Innovation Creation Promotion Project is to promote the social implementation of advanced technologies possessed by small and medium-sized enterprises (start-ups) in Japan by conducting a large-scale technology demonstration (Phase 3) for start-ups to lead to social implementation under the guidance of the government to promote research and development by start-ups that conduct innovative research and development, smoothly implement the results of such research and development in society, thereby promoting the creation of innovation in Japan. Through the Project, ACSL aims to improve the flight performance of Japan's small aerial photography drones to the top class in the market, and to develop drone airframes and peripheral systems that ensure safety and security, including economic security and cyber security. In addition, ACSL will work closely with end-users to meet the needs of government agencies, etc., while pursuing ease of-use that can be introduced into actual operations such as infrastructure inspections and disaster response, aiming to accelerate the implementation of drones in society.

### **2. Impact on business performance**

The impact of the above non-operating income has already been factored into our full-year forecast for the fiscal year ending December 31, 2025, which was announced on November 14, 2025.



*Attention*

*This document is an unofficial translation of the timely disclosure on December 26, 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.*