



February 13, 2026
ACSL Ltd.

Notice of Non-Operating Income/Expenses and Extraordinary Loss

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

1. Non-operating income (foreign exchange gains)

A foreign exchange gain of 38,159 thousand yen was recorded in non-operating expenses mainly due to revaluation of foreign currency denominated liabilities in accordance with foreign exchange rate fluctuations. As a result, the foreign exchange profit for the fiscal year ending December 31, 2025 will be 5,290 thousand yen.

2. Non-operating expenses (share of loss of entities accounted for using the equity method)

Based on the financial report of ACSL India Private Limited, an equity-method affiliate of ACSL, a share of loss of entities accounted for using the equity method of 225,037 thousand yen was recorded, reflecting the application of the equity method and the assessment of recoverability of loans receivable from the affiliate. This posting resulted in a share of loss of entities accounted for using the equity method of 234,727 thousand yen for the fiscal year ending December 31, 2025.

3. Extraordinary loss (loss on valuation of investment securities)

Due to a significant deviation between the actual business results of the investment securities held by ACSL and the business plan at the time of investment, ACSL determined that the excess earnings capacity at this point in time had declined, in accordance with the accounting standards. Accordingly, a loss on valuation of investment securities of 31,213 thousand yen was recorded as an extraordinary loss.

4. Impact on business performance

For the impact of the non-operating income/expenses and extraordinary loss on our business performance, please refer to the Summary of Financial Results for the Fiscal Year Ended December 31, 2025 (Under Japanese GAAP) (Consolidated) released today.



Attention

This document is an unofficial translation of the timely disclosure on February 13, 2026 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.