



April 17, 2026
ACSL Ltd.

Notice Regarding Details of Stock Options as Equity Compensation for Directors

At a meeting of the Board of Directors held on April 1, 2026, ACSL Ltd. (“ACSL”) resolved to issue stock options as equity compensation for its directors (excluding directors who are Audit and Supervisory Committee members). Certain details of the issuance of stock acquisition rights that had remained undetermined were finalized today, and are hereby announced as follows.

1. Allottees and number of stock acquisition rights

Eligible Allottees: Directors who are not Audit and Supervisory Committee members

Number of persons: 2

Number of allotments: 278 units

2. Type and number of shares to be issued upon exercise of stock acquisition rights

Common stock: 27,800 shares

3. Total number of stock acquisition rights

278 units

Disclaimer

This document is an unofficial translation of the Japanese original disclosure dated April 17, 2026, and is provided for reference purposes only. In the event of any discrepancy between the English and Japanese versions, the Japanese original shall prevail.