



May 14, 2026
ACSL Ltd.

Notice of Non-operating Income

ACSL Ltd. (“ACSL”) hereby announces that it has recorded non-operating income (foreign exchange gain) for the first quarter of the fiscal year ending December 31, 2026 (January 1, 2026 to March 31, 2026) as follows.

1. Details of Non-operating Income (Foreign Exchange Gain)

A foreign exchange gain of 29,448 thousand yen was recorded in non-operating income 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 Three Months Ended March 31, 2026“(Under Japanese GAAP) released today for the impact on financial results of the posting of non-operating income described above.

Disclaimer

This document is an unofficial translation of the Japanese original disclosure dated May 14, 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.