July 29, 2026
ACSL Ltd.

Notice Concerning the Expected Recording of Extraordinary Income (Gain on Sale of Investment Securities)

ACSL Ltd. ("ACSL") hereby announces that it has decided today to sell a portion of the investment securities held by the ACSL Group and expects to record extraordinary income (gain on sale of investment securities) as described below.

1. Reason for the Sale of Investment Securities

   ACSL decided to sell the securities in order to effectively utilize the proceeds for growth areas and business investments that contribute to enhancing corporate value, while strengthening its financial position and improving capital efficiency.

2. Details of the Sale of Investment Securities

I.	Sale Date	July 31, 2026
II.	Securities Sold	One issue of unlisted shares held by the ACSL Group
III.	Gain on Sale	396,899 thousand yen (expected)

3. Impact on Financial Results

   The above gain on sale of investment securities is expected to be recorded as extraordinary income in the consolidated financial results for the third quarter of the fiscal year ending December 31, 2026 (July 1, 2026 to September 30, 2026).

   The consolidated earnings forecast for the fiscal year ending December 31, 2026 is currently under review, taking into account other factors. If any revision to the earnings forecast becomes necessary, ACSL will promptly disclose such revision.