August 14, 2026
ACSL Ltd.

Notice of Amendment to Consolidated Earnings Forecast of Financial Results for Fiscal Year Ending December 31, 2026

ACSL Ltd. ("ACSL") hereby announces that, in light of recent business conditions and other factors, it has revised its consolidated earnings forecast of financial results for the fiscal year ending December 31, 2026, which was previously announced on February 13, 2026, as described below.

1. Amendment to Consolidated Earnings Forecast of Financial Results for the Fiscal Year Ending December 31, 2026 (January 1, 2026 to December 31, 2026)

	Sales	Operating Profit	Ordinary Profit	Profit Attribute to Owners of Parent	Profit per Share
	Millions of Yen	Millions of Yen	Millions of Yen	Millions of Yen	Yen
Previously Announced Forecast (A)	4,000	△1,360	△650	△700	△38.24
Amended Forecast (B)	4,000	△1,360	△950	△600	△31.24
Amount of Change (B - A)	—	—	△300	100	—
Rate of Change (%)	—	—	—	—	—
(Reference) Results for Year Ending December 31, 2025	2,598	△1,840	△1,075	△1,363	△84.71

2. Reasons for Amendment to Consolidated Earnings Forecast

There is no change from the previous forecast with respect to net sales and operating loss.

With respect to ordinary loss, under the Ministry of Economy, Trade and Industry's FY2022 Second Supplementary Budget Small Business Innovation Research Program (the "SBIR Program"), a portion of the subsidy income that had been expected to be recognized in the current fiscal year is now expected to be recognized in subsequent fiscal years based on the project implementation schedule. As a result, non-operating income for the current fiscal year is expected to be lower than previously forecast, and the forecast for ordinary loss has been revised to 950 million yen.

There is no change in the total amount of subsidies expected to be received under the SBIR Program, and this revision is primarily attributable to a change in the timing of recognition.

With respect to loss attributable to owners of parent, while taking into account the impact described above, as announced in the "Notice Concerning Expected Recording of Extraordinary Income (Gain on Sale of Investment Securities)" dated July 29, 2026, ACSL expects to record a gain on sale of investment securities of 396 million yen as extraordinary income in the third quarter of the fiscal year ending December 31, 2026, resulting from the sale of investment securities held by ACSL Group. Accordingly, the forecast for loss attributable to owners of parent has been revised to 600 million yen.

(Attention) The amendment to consolidated earnings forecasts is based on information available as of the date of publication of this document and is not intended as a promise by ACSL to achieve them. Actual results may differ materially due to a variety of factors in the future.

Disclaimer

This document is an unofficial translation of the Japanese original disclosure dated August 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.