November 13, 2026
ACSL Ltd.

Notice of Non-Operating Expenses

ACSL Ltd. ("ACSL") hereby announces that it has recorded non-operating expenses for the third quarter of the fiscal year ending December 31, 2026 (July 1, 2026 to September 30, 2026) as follows.

1. Details of Non-Operating Expenses

(1) Share issuance costs

Share issuance costs of 61,962 thousand yen related to the issuance of new shares were recorded in non-operating expenses.

(2) Foreign exchange losses

A foreign exchange loss of 37,753 thousand yen was recorded in non-operating expenses mainly due to revaluation of foreign currency-denominated receivables and payables in accordance with fluctuations in foreign exchange rates.

(3) Other

Temporary expenses and other costs of 9,752 thousand yen incurred in connection with transactions with business partners were recorded under "Other" in non-operating expenses.

2. Outlook

Please refer to the "Consolidated Financial Results for the Nine Months Ended September 30, 2026 (Under Japanese GAAP)" released today for the impact on financial results of the posting of non-operating expenses described above.

Disclaimer

This document is an unofficial translation of the Japanese original disclosure dated November 13, 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.