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June 30, 2025

To whom it may concern:

Company: ACCESS CO., LTD.  
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**Notice Concerning the Submission of Correction Reports on Annual Securities  
Reports, etc., Amendments of Financial Results for Prior Periods and Dividends  
for the Past Fiscal Year were in Excess of the Distributable Amount**

ACCESS CO., LTD. hereby announces that the Company has submitted correction reports on the annual securities reports, the quarterly reports, and the semi-annual report for prior periods to the Kanto Local Finance Bureau on June 30, 2025 and the Company has also corrected past financial results as follows. Also, because of these corrections, it has become that the past dividend exceeded the distributable amount.

The Company deeply apologizes to its shareholders and investors, as well as to its business partners and other related parties, for any inconvenience and concern caused.

**1. Background and Reasons for the Corrections**

As stated in the “Notice Concerning the Establishment of a Special Investigation Committee, Postponement of the Announcement of the Third Quarter Financial Results for the Fiscal Year Ending January 2025, and Revision of the Consolidated Forecast for the Fiscal Year Ending January 2025” dated November 29, 2024, in the investigation for the causes of the lengthening for the past due payments regarding some accounts receivable, which had increased mainly from new customers in the Network business segment, suspicions arose regarding improper sales recognition for some transactions at the U.S. subsidiary (hereinafter referred to as the “Doubt”). In response to this, ACCESS CO., LTD. established a special investigation committee composed primarily of external experts with no vested interest in the Company to conduct a comprehensive and in-depth investigation, and the Company has been cooperating with the investigation by the special investigation committee to clarify the facts and complete the accounting procedures as soon as possible.

Subsequently, during the investigation, similar cases to the Doubt and another doubt regarding the appropriateness of accounting treatment for software assets (hereinafter collectively referred to as the “additional investigation items”) were discovered. As a result, the Company commissioned the Special Investigation Committee to conduct an investigation that included the additional investigation items and the special investigation was continued.

As stated in the “Notice Concerning Receipt of the Investigation Report of the Special Investigation Committee,” dated today, in light of the results of the investigation by the Special Investigation Committee, the Company has determined that regarding the matters that have come to light in the course of this investigation, it is necessary to make retrospective corrections to the relevant accounting procedures of prior periods. Accordingly, it has corrected the consolidated financial statements, etc., contained in the annual securities reports, etc., that have already been submitted in the past, and submitted correction reports on the annual securities reports, quarterly

reports, and the semi-annual report of prior periods to the Kanto Local Finance Bureau. In making these corrections, the Company has also made corrections to the previously unrevised matters that were immaterial in prior periods.

## **2. Documents Subject to the Submission of Correction Reports**

### **(1) Annual securities reports**

37th Fiscal Year	(From February 1, 2020 to January 31, 2021)
38th Fiscal Year	(From February 1, 2021 to January 31, 2022)
39th Fiscal Year	(From February 1, 2022 to January 31, 2023)
40th Fiscal Year	(From February 1, 2023 to January 31, 2024)

### **(2) Quarterly reports**

Second quarter of the 39th Fiscal Year	(From May 1, 2022 to July 31, 2022)
Third quarter of the 39th Fiscal Year	(From August 1, 2022 to October 31, 2022)
First quarter of the 40th Fiscal Year	(From February 1, 2023 to April 30, 2023)
Second quarter of the 40th Fiscal Year	(From May 1, 2023 to July 31, 2023)
Third quarter of the 40th Fiscal Year	(From August 1, 2023 to October 31, 2023)
First quarter of the 41st Fiscal Year	(From February 1, 2024 to April 30, 2024)

### **(3) Semi-annual report**

First six months of the 41st Fiscal Year	(From February 1, 2024 to July 31, 2024)
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### **(4) Financial Results**

Consolidated Financial Results for the Fiscal Year Ended January 31, 2021
Consolidated Financial Results for the Fiscal Year Ended January 31, 2022
Consolidated Financial Results for the Fiscal Year Ended January 31, 2023
Consolidated Financial Results for the Fiscal Year Ended January 31, 2024

### **(5) Quarterly Financial Results**

Consolidated Financial Results for the Six Months Ended July 31, 2022
Consolidated Financial Results for the Nine Months Ended October 31, 2022
Consolidated Financial Results for the Three Months Ended April 30, 2023
Consolidated Financial Results for the Six Months Ended July 31, 2023
Consolidated Financial Results for the Nine Months Ended October 31, 2023
Consolidated Financial Results for the Three Months Ended April 30, 2024
Consolidated Financial Results for the Six Months Ended July 31, 2024

Please note that the above-mentioned financial results and quarterly financial results have been corrected in the same way as the securities report, quarterly report, and semi-annual report, but corrections have not been disclosed individually. Please refer to the table below for the details of the corrections.

### 3. Impact of the Corrections on the Consolidated Financial Results of Prior Periods

The impact of these corrections on the consolidated financial results of previous fiscal years is as follows.

[Consolidated Financial Statements]

(Units: JPY millions, %)

Fiscal Term	科目	Before Correction (A)	After Correction (B)	Impact (B - A)	Rate of Change (%)
Fiscal Year Ending January 31st, 2021 Annual	Net Sales	7,516	7,818	301	4.0%
	Operating Profit/Loss	(2,641)	(2,120)	521	—
	Ordinary Profit/loss	(2,337)	(2,123)	214	—
	Profit/Loss attributable to owners of parent	(2,537)	(2,294)	242	—
	Total assets	29,262	26,116	(3,145)	(10.7%)
	Total net assets	27,321	23,231	(4,090)	(15.0%)
Fiscal Year Ending January 31st, 2022 Annual	Net Sales	9,853	9,766	(87)	(0.9%)
	Operating Profit/Loss	(3,219)	(3,207)	12	—
	Ordinary Profit/loss	(2,646)	(2,919)	(273)	—
	Profit/Loss attributable to owners of parent	(3,049)	(3,243)	(194)	—
	Total assets	27,962	24,268	(3,693)	(13.2%)
	Total net assets	25,393	20,662	(4,731)	(18.6%)
Q2 of Fiscal Year Ending January 31st, 2023 Accumulated	Net Sales	5,139	5,137	(1)	(0.0%)
	Operating Profit/Loss	(2,016)	(2,012)	3	—
	Ordinary Profit/loss	(1,692)	(1,439)	252	—
	Profit/Loss attributable to owners of parent	(1,743)	(1,532)	211	—
	Total assets	26,753	22,679	(4,074)	(15.2%)
	Total net assets	24,368	18,969	(5,399)	(22.2%)
Q3 of Fiscal Year Ending January 31st, 2023 Accumulated	Net Sales	9,545	8,534	(1,010)	(10.6%)
	Operating Profit/Loss	(1,690)	(2,581)	(891)	—
	Ordinary Profit/loss	(1,271)	(1,908)	(636)	—
	Profit/Loss attributable to owners of parent	(1,346)	(2,028)	(682)	—
	Total assets	27,476	22,248	(5,227)	(19.0%)
	Total net assets	24,685	18,111	(6,573)	(26.6%)
Fiscal Year Ending	Net Sales	13,060	13,006	(53)	(0.4%)

January 31st, 2023 Annual	Operating Profit/Loss	(1,707)	(1,509)	197	—
	Ordinary Profit/loss	(1,337)	(904)	432	—
	Profit/Loss attributable to owners of parent	(2,684)	(2,463)	220	—
	Total assets	25,240	21,306	(3,934)	(15.6%)
	Total net assets	22,062	16,898	(5,163)	(23.4%)
Q1 of Fiscal Year Ending January 31st, 2024 Accumulated	Net Sales	3,916	3,562	(354)	(9.1%)
	Operating Profit/Loss	356	(189)	(545)	—
	Ordinary Profit/loss	376	(180)	(556)	—
	Profit/Loss attributable to owners of parent	360	(197)	(558)	—
	Total assets	25,868	21,159	(4,708)	(18.2%)
	Total net assets	22,483	16,723	(5,760)	(25.6%)
Q2 of Fiscal Year Ending January 31st, 2024 Accumulated	Net Sales	6,738	6,926	187	2.8%
	Operating Profit/Loss	(1,125)	(1,243)	(117)	—
	Ordinary Profit/loss	(1,033)	(1,191)	(158)	—
	Profit/Loss attributable to owners of parent	(1,087)	(1,250)	(162)	—
	Total assets	25,504	20,890	(4,614)	(18.1%)
	Total net assets	22,001	16,164	(5,836)	(26.5%)
Q3 of Fiscal Year Ending January 31st, 2024 Accumulated	Net Sales	10,771	10,725	(46)	(0.4%)
	Operating Profit/Loss	(1,568)	(2,186)	(617)	—
	Ordinary Profit/loss	(1,407)	(2,079)	(671)	—
	Profit/Loss attributable to owners of parent	(1,493)	(2,172)	(678)	—
	Total assets	25,826	20,343	(5,482)	(21.2%)
	Total net assets	21,887	15,363	(6,523)	(29.8%)
Fiscal Year Ending January 31st, 2024 Annual	Net Sales	16,573	15,117	(1,455)	(8.8%)
	Operating Profit/Loss	(105)	(1,977)	(1,872)	—
	Ordinary Profit/loss	(12)	(1,924)	(1,912)	—
	Profit/Loss attributable to owners of parent	(280)	(2,231)	(1,951)	—
	Total assets	27,281	20,319	(6,961)	(25.5%)
	Total net assets	22,615	15,121	(7,493)	(33.1%)

Q1 of Fiscal Year Ending January 31st, 2025 Accumulated	Net Sales	3,458	3,872	414	12.0%
	Operating Profit/Loss	(888)	(405)	483	—
	Ordinary Profit/loss	(746)	(276)	469	—
	Profit/Loss attributable to owners of parent	(787)	(320)	466	—
	Total assets	27,247	20,706	(6,540)	(24.0%)
	Total net assets	22,441	14,903	(7,537)	(33.6%)
Q2 of Fiscal Year Ending January 31st, 2025 Accumulated	Net Sales	8,059	8,366	307	3.8%
	Operating Profit/Loss	(982)	(653)	328	—
	Ordinary Profit/loss	(652)	(352)	300	—
	Profit/Loss attributable to owners of parent	(789)	(495)	294	—
	Total assets	29,906	22,619	(7,286)	(24.4%)
	Total net assets	23,295	15,070	(8,224)	(35.3%)

#### 4. Past Dividend Exceeded the Distributable Amount

Taking into account the impact of corrections it has been found that the total amount of dividends of 117 million yen resolved at the 35th Ordinary General Meeting of Shareholders held on April 17, 2019 and the total amount of dividends of 118 million yen resolved at the 36th Ordinary General Meeting of Shareholders held on April 22, 2020 exceeded the distributable amount calculated under the Companies Act and the Company Accounting Regulations. Going forward, the Company will proceed with efforts including verifying the facts regarding the dividends, considering the responsibility, and taking measures to prevent the recurrence of the incident that caused the excess.