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To whom it may concern:

Company: ACCESS CO., LTD.  
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## **Notice Regarding Recognition of Non-operating Expense and Extraordinary Loss**

ACCESS CO., LTD. hereby announces that the Company will record Non-operating Expense and Extraordinary Loss in the first quarter of the fiscal year ending January 2026 (February 1, 2025 to April 30, 2025), as outlined below.

### **1. Non-operating Expense**

During the first quarter of the fiscal year ending January 2026, the Company recorded a foreign exchange loss of 152 million yen due to fluctuations in foreign exchange rates. This was mainly due to the revaluation of foreign currency-denominated monetary liabilities of overseas subsidiaries.

### **2. Extraordinary Loss**

ACCESS Europe GmbH, an European subsidiary that constitutes the Company's Web Platform Business, implemented organizational size optimization to improve profitability and management efficiency. As a result, an Extra retirement payment of 137 million yen was recorded for the first quarter of the fiscal year ending January 2026.

### **3. Impact on Business Performance**

The impact of the recording of these non-operating expense and extraordinary loss on the Company's business performance is reflected in the Consolidated Financial Results for the Three Months Ended April 30, 2025 [Japanese GAAP] announced today and has also been incorporated into the Consolidated financial results forecast for the full fiscal year ending January 2026 announced on June 30, 2025.