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To whom it may concern:

Company: ACCESS CO., LTD.
Representative: Kiyoyasu Oishi
Representative Director, President & CEO
(Securities Code: 4813 Prime Market, TSE)
Contact: Tsutomu Yoshioka
Executive Vice President and Director, CFO
(Phone: +81-3-6853-9088)

Notice Regarding Recognition of Non-operating Income and Extraordinary Loss

ACCESS CO., LTD. hereby announces that the Company will record Non-operating Income and Extraordinary Loss in the third quarter of the fiscal year ending January 2026 (August 1, 2025 to October 31, 2025), as outlined below.

1. Non-operating Income

(Reduction in non-operating expenses for the cumulative period due to the foreign exchange gain)

During the third quarter of the fiscal year ending January 2026, the Company recorded a foreign exchange gain of 104 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. As a result, the foreign exchange loss for the cumulative third quarter of the fiscal year (February 1, 2025 to October 31, 2025) becomes 172 million yen.

2. Extraordinary Loss

(Impairment loss)

IP Infusion Inc. and its group companies, that constitutes the Company's Network business, recorded business assets and office equipment acquired during the third quarter of the fiscal year ending January 2026 (August 1, 2025 to October 31, 2025) as fixed assets, and then recorded an impairment loss of 68 million yen in the amount of such assets, taking into account the performance trends of IP Infusion Inc. As a result, the impairment loss for the cumulative third quarter of the fiscal year (February 1, 2025 to October 31, 2025) becomes 189 million yen.

3. Impact on Business Performance

The impact on business performance from the recording of these non-operating income and extraordinary loss has been reflected in the "Consolidated Financial Results for the Nine Months Ended October 31, 2025 (Japanese GAAP) (Consolidated)" released today, and the impairment loss has also been factored into the consolidated business performance forecast for the fiscal year ending January 2026 announced on June 30, 2025. In addition, given that foreign exchange gains and losses are subject to fluctuations due to future foreign exchange rates, and taking into account future uncertainties, the business performance forecast announced on June 30, 2025 will remain unchanged.