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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, Non-operating Expense
and Extraordinary Loss, and Differences Between Consolidated and Non-
Consolidated Financial Results for the Fiscal Year Ending January 2026
and the Previous Fiscal Year**

ACCESS CO., LTD. hereby announces that the Company will record non-operating income, non-operating expense, and an extraordinary loss in the fourth quarter of the fiscal year ending January 2026, as outlined below. In addition, the consolidated results for the current fiscal year have deviated to a certain extent from those of the previous fiscal year. Further, while the Company does not disclose forecasts for non-consolidated earnings, the actual non-consolidated results for the current fiscal year have deviated from those of the previous fiscal year to a certain extent.

1. Non-operating Income

During the fourth quarter of the fiscal year ending January 2026 (November 1, 2025 to January 31, 2026), the Company recorded a foreign exchange gain of 212 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 of 172 million yen recorded in the cumulative third quarter of the consolidated fiscal year (February 1, 2025 to October 31, 2025) was resolved, and the foreign exchange gain for the current consolidated fiscal year (February 1, 2025 to January 31, 2026) becomes 39 million yen.

2. Non-operating Expense

In the non-consolidated financial results for the fourth quarter, taking into account the net asset conditions of the US, European, and Taiwanese subsidiaries, the Company decided to record a total of 3,871 million yen as bad debt loss and provision for allowance for doubtful accounts regarding loans from the Company to these subsidiaries. It should be noted that these bad debt losses and provisions for allowance for doubtful accounts are recorded in the non-consolidated financial statements and have no impact on the consolidated financial results.

3. Extraordinary Loss

[Consolidated Financial Results]

(1) 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 fourth quarter of the fiscal year ending January 2026 (November 1, 2025 to January 31, 2026) as fixed assets, and then recorded an impairment loss of 70 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 current consolidated fiscal year becomes 275 million yen.

[Non-Consolidated Financial Results]

(1) Valuation losses on shares and investments in affiliated companies

In the non-consolidated financial results for the fourth quarter, considering the net assets and recent business conditions of the US subsidiary, a valuation loss of 686 million yen on shares of the subsidiary was recorded. In addition, considering the net assets and other factors of the European subsidiary, a valuation loss of 199 million yen on investments in the European subsidiary was recognized, and similarly, a valuation loss of 92 million yen on shares of the Taiwanese subsidiary was recorded. It should be noted that these valuation losses on shares and investments in affiliated companies are recorded in the non-consolidated financial statements and have no impact on the consolidated financial results.

4. Differences Between Consolidated Previous Year’s Results and Actual Results for the Current Fiscal Year
(February 1,2025-January 31,2026)

	Net Sales	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent	Basic Earnings per Share
	Million yen	Million yen	Million yen	Million yen	yen
Previous Year’s Results(A)	15,930	△2,259	△1,884	△5,383	△143.14
Actual Results(B)	19,215	△2,688	△2,635	△3,398	△90.53
Difference(B-A)	3,284	△429	△750	1,984	—
Difference (in %)	20.6%	—	—	—	—

Consolidated net sales increased compared to the previous consolidated fiscal year, particularly due to significant sales growth in the IoT business segment resulting from the delivery of large-scale projects and the launch of services on the customer side, as well as an increase in sales in the Network business segment. On the other hand, regarding operating profit and ordinary profit, although the IoT business segment and Web Platform business segment saw profit increases due to higher sales and cost reduction effects, the overall loss widened due to increased expenses, such as research and development costs in the Network business segment. Regarding the profit attributable to owners of the parent, the net loss decreased in the current fiscal year, partly because special investigation fees were recorded in the previous consolidated fiscal year.

Also, as a result of examining revenue recognition regarding the contract with Evollabs Tech FZ-LLC (hereinafter "Evollabs") announced in the "Notice regarding the Signing of a Contract in Network Business and Partial Payment" dated December 23, 2025, most of the revenue from this project is scheduled to be recognized in the fiscal year ending January 2027 and beyond. In addition, regarding the USD 30 million due in 2025 based on the contract with Evollabs, the Company has confirmed the full collection of this amount as of today.

5. Differences Between Non-Consolidated Previous Year's Results and Actual Results for the Current Fiscal Year

(February 1,2025-January 31,2026)

	Net Sales	Ordinary Profit	Net Income	Basic Earnings per Share
	Million yen	Million yen	Million yen	yen
Previous Year's Results(A)	6,466	634	△5,775	△153.57
Actual Results(B)	9,359	△3,818	△4,784	△127.44
Difference(B-A)	2,893	△4,453	991	—
Difference (in %)	44.8%	—	—	—

Similar to the consolidated results, net sales increased significantly as a result of substantial revenue growth in the IoT business segment. Regarding ordinary profit, a significant decrease from the previous fiscal year resulted in a loss, due to the recording of bad debt loss and provision for allowance for doubtful accounts relating to loans to subsidiaries as described in "2. Non-operating Expense". As for net income, although valuation losses on shares and investments in affiliated companies were recorded as described in "3. Recognition of Extraordinary Loss (1) Valuation losses on shares and investments in affiliated companies", the net loss decreased in the current fiscal year. This was due to a decrease in the amount of such losses compared to the previous fiscal year, as well as the fact that special investigation fees were recorded in the previous fiscal year.