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September 11, 2026

To whom it may concern:

Company: ACCESS CO., LTD.
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Representative Director, President & CEO
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Notice Regarding Recognition of Foreign Exchange Gain (Non-operating Income)

ACCESS CO., LTD. hereby announces that the Company will record Non-operating Income in the interim period of the fiscal year (February 1, 2026 to July 31, 2026), as outlined below.

1. Non-operating Income

During the second quarter of the fiscal year ending January 2027, the Company recorded a foreign exchange gain of 91 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 gain for the interim period of the fiscal year (February 1, 2026 to July 31, 2026) becomes 192 million yen.

2. Impact on Business Performance

The impact on business performance from the recording of this non-operating income has been reflected in the "Consolidated Financial Results for the Six Months Ended July 31, 2026 (Japanese GAAP) (Consolidated)" released today. 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 March 17, 2026 will remain unchanged.