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September 11, 2026

To whom it may concern:

Company: ACCESS CO., LTD.
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Notice Regarding Differences Between Forecasts and Actual Consolidated Financial Results for the Interim Period Ended July 31, 2026

ACCESS CO., LTD. hereby announces that the differences have arisen between its consolidated financial forecasts for the interim period ended July 31, 2026 announced on March 17, 2026 and actual financial results for the same period as outlined below.

1. Difference Between the Forecast and Actual Consolidated Results for the Interim Accounting Period
(February 1,2026 - July 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
Forecasts (A)	10,800	△300	△280	△385	△10.28
Actual Results (B)	10,578	△779	△534	△588	△15.68
Difference (B-A)	△221	△479	△254	△203	
Difference (in %)	△2.1%	—	—	—	—
1st half of the Previous Year	9,055	△1,989	△2,252	△2,718	△72.25

During this interim consolidated accounting period, although operations across all business segments generally progressed within the initially anticipated range, consolidated net sales and operating profit fell short of the initial plan. This was due to factors such as the conservative estimation and recording of costs for certain projects in the IoT business, and the deferral to the second half of the fiscal year of the accounting treatment for certain licensing projects in the network business that had originally been scheduled for revenue recognition during this interim period. On the other hand, as announced today in the "Notice Regarding Recording of Foreign Exchange Gain (Non-operating Income)," a total foreign exchange gain of 192 million yen was recorded for this interim period; consequently, the shortfall relative to the initial plan was smaller for ordinary profit and interim net profit attributable to owners of the parent than it was for operating profit.

2. Impact on Full-Year Financial Forecasts

As the accounting treatment for the aforementioned licensing deal in the Network Business is expected to take place in the second half of the fiscal year, the Company is maintaining the full-year consolidated financial forecasts for the fiscal year ending January 31, 2027, as originally announced on March 17, 2026.