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September 12, 2025

To whom it may concern:

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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 Losses in the first half of the fiscal year ending January 2026 (February 1, 2025 to July 31, 2025), as outlined below.

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

During the second quarter of the fiscal year ending January 2026, the Company recorded a foreign exchange loss of 124 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 first half of the fiscal year (February 1, 2025 to July 31, 2025) becomes 277 million yen.

### **2. Extraordinary Losses**

#### **(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 second quarter of the fiscal year ending January 2026 (May 1, 2025 to July 31, 2025) as fixed assets, and then recorded an impairment loss of 80 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 first half of the fiscal year (February 1, 2025 to July 31, 2025) becomes 121 million yen.

#### **(2) Loss on Extinguishment of Stock-based Compensation Expense**

As announced in the "Consolidated Financial Results for the Fiscal Year Ended January 31, 2025 (Japanese GAAP) (Consolidated)" dated June 30, 2025, in light of the discovery of improper accounting practices at the U.S. subsidiary, three directors of the Company and U.S. subsidiary (listed by their titles at the time) offered to voluntarily return their stock options and restricted stocks, which the Company accepted at the Board of Directors meeting held on June 30, 2025. As a result, a loss on extinguishment of stock-based compensation expense of 62 million yen was recorded in the second quarter of the fiscal year ending January 2026 (May 1, 2025 to July 31, 2025).

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

The impact on business performance from the recording of these non-operating expense and extraordinary losses has been reflected in the "Consolidated Financial Results for the Six Months Ended July 31, 2025 (Japanese

GAAP) (Consolidated)" released today, and the impairment loss and loss on extinguishment of stock-based compensation expense have 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.