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To whom it may concern:

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Notice regarding the Improvement Plan Development Policy

ACCESS CO., LTD hereby announces that as announced in August 27, 2025, "Notice Regarding Designation as a Security on Special Alert and Imposition of a Listing Agreement Penalty" the Tokyo Stock Exchange, Inc. (TSE) has determined that there is a high need for improvement regarding the Company's internal control system, etc., and as a result, the Company have been designated as a Security on Special Alert as of August 27, 2025, and internal control system, etc. will be reviewed by the TSE.

In order to have designation as a Security on Special Alert removed, the Company have decided to formulate an improvement plan to address the issues with internal control system, etc., and hereby announce that the Company have decided on a policy for formulating and submitting this improvement plan, as detailed below.

1. Improvement Plan Development Policy

As announced in the "Notice Concerning Receipt of the Investigation Report of the Special Investigation Committee" dated June 30, 2025, the Company has received the Special Investigation Committee's investigation report (the "Investigation Report"), which reports on the facts and causes of the incidents under investigation and recommends measures to prevent recurrence.

The Company takes seriously the issues raised in the Investigation Report and the recommendations for preventing recurrence, and, as announced in the "Notice of the Formulation of Measures to Prevent Recurrence" dated June 30, 2025, has accepted the resignation of certain officers and the voluntary return of executive compensation, etc. At the Board of Directors meeting held on the same day, the Company established a Recurrence Prevention Committee headed by an external expert to specifically implement the Recurrence Prevention Measures, and has formulated a Recurrence Prevention Measures policy consisting of improvement measures for both the U.S. subsidiary and the Company, and is currently working to prevent recurrence.

Now that the Company have been designated as a Security on Special Alert, the Company will reexamine whether each of the above-mentioned measures to prevent recurrence is sufficient. In addition, in order to develop and strengthen governance and internal control systems, the Company will formulate an improvement plan with the support of external experts such as the Recurrence Prevention Committee, in accordance with the process and schedule below, and plan to submit the improvement plan.

Process		Schedule
1	Formulating a policy for preventing recurrence based on the investigation report of the Special Investigation Committee	June 30, 2025 (Implemented)
2	Initiatives to formulate, implement, and operate measures to prevent recurrence	June 30, 2025, to Mid-October 2025 (Partially implemented)
3	Reexamination of measures to prevent recurrence based on the designation as a Security on Special Alert	August 27, 2025, to Mid-October 2025 (Partially implemented)

4	Review and draft improvement plans	August 27, 2025, to Mid-October 2025 (Plan)
5	Submitting a draft improvement plan and status report to Japan Exchange Regulation	Mid-October 2025 (Plan)
6	Timely disclosure of improvement plans and status report	Late-November 2025 (Plan)

2. Improvement measures implemented so far

(US Subsidiary)

(1) Reforming the Management Structure at the U.S. Subsidiary

Regarding the directors and CFO of the U.S. subsidiary who were found to have been involved in this matter, the Company have clarified their management responsibilities and implemented reforms. Specifically, the Company has replaced the company's CEO. Furthermore, we have relieved the CFO of his duties (he plans to retire after taking over the business), eliminating any influence these individuals may have over financial reporting.

(2) Revision of Internal Rules Regarding Revenue Recognition

Considering the diverse transaction types and actual circumstances at the U.S. subsidiary, the Company has re-examined internal rules regarding revenue recognition, refining and specifying accounting treatment policies tailored to each transaction type. The Company is currently working to thoroughly inform the company's accounting, sales, and other related departments in preparation for the implementation of these new rules, and are conducting training sessions for local staff.

(3) Restructuring of Revenue Recognition Workflows in Light of This Case

In light of this case, the Company has reviewed and restructured various business processes related to revenue recognition. Specifically, the Company has strengthened its customer management (including reviewing the screening criteria at the start of transactions), strengthened pre-checks of various contracts (including pre-assessment of accounting risks, evaluation of interrelationships between multiple contracts, and clarification of authority and division of duties for signing and approving contracts), and strengthened shipment management (including establishing an independent check system within the engineering department, clarifying the requirements for validating shipments, and clarifying exceptions in shipping vouchers). The Company has re-established various processes and procedures (establishing new rules) for each distribution stream. The Company is currently conducting training sessions to thoroughly inform employees about these new rules in preparation for their implementation.

(4) Revision of Internal Rules Regarding Software Capitalization

In light of the current state of software development at this U.S. subsidiary, the Company has re-examined internal rules regarding software capitalization and has refined and specified the scope of expenses subject to capitalization (including the timing of when capitalization begins and ends). The Company is currently conducting training sessions to thoroughly inform the company's accounting, engineering, and other related departments in preparation for the implementation of these new rules.

(5) Restructuring of Software Asset Accounting Workflows in Light of This Case

In light of this case, the Company reviewed and restructured various business processes related to software asset accounting and established new rules. Specifically, the Company established a system to improve the accuracy of labor hour input by software development engineers and eliminated manual labor hour data correction work in the accounting department. In addition, with regard to the timing of software accounting in particular, the Company established a system (rule) that ensures mutual checks and balances by having the

Chief Quality Officer or other relevant personnel approve information reported by the engineering department and share the results with the accounting department.

(the Company)

(1) Message from CEO

In order to demonstrate strong leadership in preventing recurrence, top management has reviewed the incident, reflected on it, and considered what should be done. A message from the president stating that all executives and employees must change their mindsets across the company, and that top management will take responsibility for leading the effort.

(2) Strengthening Control over the U.S. Subsidiary

The Company has established a reporting line (reporting route) for the U.S. subsidiary's VP of Finance to HQ. Furthermore, until the U.S. subsidiary has established a certain control system, HQ CFO, with the assistance of external experts, visits the U.S. subsidiary at each quarterly financial closing to directly confirm and provide guidance on important transactions and contracts, accounting procedures, cash flow, the transition of duties from the previous CFO, and the hiring of legal personnel (most recently, on-site visits were conducted in July and September). Furthermore, to strengthen management of the U.S. subsidiary, The Company was involved in the hiring planning, interviews, and hiring decisions for a finance controller.

(3) Strengthening Second-line Administrative Departments

In order to strengthen the management and control of overseas subsidiaries, the Company has begun strengthening collaboration between the second-line administrative departments (accounting and legal) of the Company and the overseas subsidiaries, and have begun holding regular meetings between these departments.

3. Future Outlook

As described above, the Company will continue to develop an improvement plan and preventative measures, and implement the improvement measures. If there are any changes or delays to the schedule, the Company will promptly disclose them.