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January 30, 2026

To whom it may concern:

Company: ACCESS CO., LTD.
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Representative Director, President & CEO
(Securities Code: 4813 Prime Market, TSE)
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Notice regarding Revision (Withdrawal) of Financial Forecast for the Fiscal Year ending January 2026

ACCESS CO., LTD. announce that at the Board of Directors meeting held on January 30, 2026, the Company has decided to withdraw the consolidated financial forecast for the fiscal year ending January 2026 (February 1, 2025 to January 31, 2026) announced on June 30, 2025, in light of the status of consideration of the accounting treatment for the matter announced in the "Notice regarding the Signing of a Contract in Network Business and Partial Payment" dated December 23, 2025.

1. Revision of the consolidated financial forecast

(February 1, 2025 to January 31, 2026)

(Units: JPY million, %)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previously forecast (A)	20,500	△700	△900	△1,400	△37.23
The revised forecast (B)	TBD	TBD	TBD	TBD	TBD
Increase/Decrease (B - A)	—	—	—	—	—
Percentage change (%)	—	—	—	—	—
(Reference) Results for the last fiscal year	15,930	△2,259	△1,884	△5,383	△143.14

2. Reason for the Revision

As announced in the "Notice regarding the Signing of a Contract in Network Business and Partial Payment" dated December 23, 2025, U.S. subsidiary, IP Infusion Inc., which handles the Company's network business, has already signed a three-year license and service agreement totaling USD 70 million with Evollabs Tech FZ-LLC ("Evollabs"), headquartered in the United Arab Emirates. This transaction has been factored into the consolidated financial forecast for the fiscal year ending January 2026 (February 1, 2025 to January 31, 2026), which was announced on June 30, 2025.

The Company is carefully considering the accounting treatment for this transaction, taking into account its complexity and large scale. As of today (January 30, 2026), the Company has not yet reached a conclusion. However, it is increasingly likely that the amount of revenue recognized in the current fiscal year will be lower than previously expected, and that the amount of revenue recognized in the following fiscal years and beyond will increase. If this were to occur, the Company expects sales for the fiscal year ending January 2026 to decrease and the impact on each level of profit, particularly operating profit, to be significant. Therefore, the Company has temporarily withdrawn consolidated financial forecast for the fiscal year ending January 2026, which was announced on June 30, 2025, and has stated it is "to be determined." The Company will re-announce the forecast once it is possible to calculate an appropriate forecast.

Of the USD 30 million due in 2025 under the Transaction, an additional USD 3.75 million has been paid between January 5, 2026 and today. However, as USD 16.25 million has not yet been received, the Company has confirmed the status of the payment with Evollabs and received a response that this is a procedural delay. The Company will continue to work toward collection, and will promptly notify if any events requiring disclosure arise.