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To whom it may concern:

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## **Notice Regarding Recognition of Non-operating Income**

ACCESS CO., LTD. hereby announces that the Company will record Non-operating Income in the first quarter of the fiscal year ending January 2027 (February 1, 2026 to April 30, 2026), as outlined below.

### **1. Non-operating Income**

During the first quarter of the fiscal year ending January 2027, the Company recorded a foreign exchange gain of 100 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.

### **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 Three Months Ended April 30, 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.