October 4, 2024
ACSL Ltd.

Notice Regarding the Estimated Recording of Extraordinary Income (Gain on Sale of Investment Securities)

ACSL Ltd. (ACSL or the "Company") announces that ACSL 1 Limited Liability Partnership will sell a portion of the investment securities and expect to record extraordinary income (gain on sale of investment securities) as follows.

1. Reason for selling investment securities

   The purpose of the sale is to strengthen the Company's financial position and improve capital efficiency by effectively using the proceeds for growth areas and business investments that will lead to an increase in corporate value.

2. Details of sale of investment securities

   (1) Investment securities to be sold

   Certain investment securities held by ACSL 1 Limited Liability Partnership

   (2) Scheduled date of sale

   October 11, 2024

   (3) Gain on sale of investment securities

   37,920 thousand yen (estimate)

3. Impact on business performance

   The above gain on sale of investment securities is expected to be recorded as extraordinary income in the fourth quarter of the fiscal year ending December 31, 2024 (October 1, 2024 to December 31, 2024).

   The Company is currently examining its full-year forecast for the fiscal year ending December 31, 2024, including other factors, and will promptly announce any revisions to the forecast if such revisions become necessary.

Attention

This document is an unofficial translation of the timely disclosure on October 4, 2024 by ACSL and this is for reference purpose only. In case of a discrepancy between the English and Japanese versions, the Japanese original shall prevail.