



November 11, 2022  
ACSL Ltd.

## **Notice of Posting Non-operating Income (Foreign Exchange Gains)**

ACSL Ltd. (ACSL) hereby announces posting of non-operating income (foreign exchange gains) for the third quarter of the fiscal year ended December 31, 2022 (from July 1, 2022 to September 30, 2022).

### 1. Details of Non-operating Income (foreign exchange gains)

Due to fluctuations in foreign exchange rates, a foreign exchange gain of 10,208 thousand yen was recorded in non-operating income as a result of revaluation of loans to affiliates denominated in foreign currencies, mainly in Indian rupees.

### 2. Outlook

Regarding the influence of the posting of non-operating income on financial results, please refer summary of consolidated financial results for the third quarter of the fiscal year ending December 31, 2022 [Japanese GAAP] released today.

### *Attention*

*This document is an unofficial translation of the timely disclosure on November 11, 2022 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.*