

Notice Regarding Details of Stock Options for Employees

In accordance with the resolution of the Board of Directors' meeting held on June 14, 2023, ACSL Ltd. (ACSL) has been offering stock acquisition rights as stock options for our employees. The details of the issue of stock acquisition rights to be issued were determined today.

1. Eligibility for allotment of stock acquisition rights, number of persons and number of allotments
Qualified persons allotted: Employees
Number of persons: 14
Number of allotments: 489
2. Class and number of shares to be issued for the stock acquisition rights
Common stock: 48,900
3. Number of stock acquisition rights
489
4. Value of assets to be invested in at the time of the exercise of stock acquisition rights
135,800 yen per stock acquisition right (1,358 yen per share)

Attention

This document is an unofficial translation of the timely disclosure on June 30, 2023 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.