



March 7, 2024  
ACSL Ltd.

## **Notice Concerning Results of Solicitation for Voluntary Retirement, Recording of Extraordinary Loss, and Revision of Consolidated Earnings Forecast**

ACSL Ltd. (ACSL) announces the results of the recruitment for voluntary retirement announced on February 14, 2024, for the purpose of promoting business reform, as follows.

In addition, ACSL plans to record an extraordinary loss for expenses such as special retirement payments to be incurred in connection with the solicitation of voluntary retirement. ACSL also announces the consolidated net income attributable to the parent company and net income per share for the fiscal year ending December 31, 2024 (full year), which had been undetermined, as follows.

### 1. Overview of voluntary retirement program

- |                               |  |
|-------------------------------|--|
| (1) Eligible applicant        | Regular employees of ACSL Ltd.         |
| (2) Number of applicants      | Approximately 40 persons               |
| (3) Application Period        | February 16, 2024 to February 29, 2024 |
| (4) Scheduled retirement date | March 31, 2024                         |
| (5) Preferential treatment    | Special retirement allowance           |

### 2. Results of solicitation for voluntary retirement

Number of applicants 24

### 3. Revision of consolidated earnings forecast

#### (1) Consolidated earnings forecasts for the fiscal year ending December 31, 2024 (from January 1, 2024 to December 31, 2024)

	Sales	Operating income	Ordinary income	Profit attributable to owners of parent	Profit per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous Forecast (A)	3,340	△3,060	△1,860	undecided	undecided
Revised Forecast (B)	3,340	△3,060	△1,860	△1,935	△132.62
Increase/Decrease (B-A)	—	—	—	—	—
Percentage change (%)	—	—	—	—	—
(Reference) Results for the previous period (Fiscal year ending December 31, 2023)	896	△2,071	△2,102	△2,543	△197.05

#### (2) Reasons for revision of consolidated earnings forecast

ACSL expects to incur 65 million yen in special retirement allowance and other costs associated with the solicitation of voluntary retirement, which will be recorded as an extraordinary loss in the first quarter of the fiscal year ending December 31, 2024, and the consolidated earnings forecast has been revised as shown above.

#### *Attention*

*This document is an unofficial translation of the timely disclosure on March 7, 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.*