



April 17, 2026
ACSL Ltd.

Notice Regarding Details of Stock Options for Employees

At a meeting of the Board of Directors held on April 1, 2026, ACSL Ltd. (“ACSL”) resolved to issue stock acquisition rights as stock options for its employees. Certain details of the issuance of stock acquisition rights that had remained undetermined were finalized today, and are hereby announced as follows.

1. Allottees and number of stock acquisition rights

Eligible Allottees:	Employees
Number of persons:	14
Number of allotments:	220 units

2. Type and number of shares to be issued upon exercise of stock acquisition rights

Common stock:	22,000 shares
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3. Total number of stock acquisition rights

220 units

4. Value of property to be contributed upon exercise of stock acquisition rights and exercise price per share

170,400 yen per stock acquisition right (1,704 yen per share)

Disclaimer

This document is an unofficial translation of the Japanese original disclosure dated April 17, 2026, and is provided for reference purposes only. In the event of any discrepancy between the English and Japanese versions, the Japanese original shall prevail.