

June 13, 2021

ACSL Ltd.

## Notice Regarding Details of Stock Options as Equity Compensation for Directors

In accordance with the resolution of the Board of Directors' meeting held on June 28, 2021, ACSL Ltd. (ACSL) has been offering stock options as equity compensation for our directors (excluding external directors). The details of the issue of stock acquisition rights to be issued were determined today.

I. Eligibility for allotment of stock acquisition rights, number of persons and number of allotments

Qualified persons allotted: Directors (excluding external directors)

Number of persons: 4

II. Number of stock acquisition rights

85

III. Class and number of shares to be issued for the stock acquisition rights

Common stock : 8,500

[Reference]

Date of resolution by board of directors on the issuance of stock options:

June 28, 2021

*Attention*

*This document is an unofficial translation of the timely disclosure on July 13, 2021 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.*