

June 4, 2026

To Shareholders

**Partial Amendment to the “Convocation Notice  
for the 49th Ordinary General Meeting of Shareholders”**

ACOM CO., LTD. announces that certain errors were identified in the “Convocation Notice for the 49th Ordinary General Meeting of Shareholders.” We sincerely apologize for any inconvenience caused and hereby make the following corrections.

[Amended Sections] \* Amended portions are underlined.

1 . Notes to the Consolidated Financial Statements

7 . Notes to financial instruments

( 2 ) Matters concerning the fair value of financial instruments

“Convocation Notice for the 49th Ordinary General Meeting of Shareholders,” page 52

[Before Amendment]

(Millions of yen)

	Book value	Fair value	Difference
1) Accounts receivable - operating loans	1,277,559		
Allowance for doubtful accounts	<u>(60,095)</u>		
Provision for loss on interest repayment			
(Amount of voluntary waiver of repayments)	(2,851)		
	<u>1,214,612</u>	1,500,011	<u>285,399</u>
2) Accounts receivable - installment	154,277		
Allowance for doubtful accounts	(8,498)		
Deferred installment income	(28)		
	145,749	181,089	35,339
3) Purchased receivables	10,623		
Allowance for doubtful accounts	(2,221)		
	8,401	8,401	–
Total assets	<u>1,368,763</u>	1,689,503	<u>320,739</u>
1) Current portion of bonds payable and bonds payable	177,115	174,551	(2,563)
2) Current portion of long-term borrowings and long-term borrowings	456,761	451,797	(4,963)
Total liabilities	633,876	626,349	(7,526)
Derivative transaction (*)	(312)	(312)	–

(\*) Receivables and payables incurred by derivative transactions are presented in net. Net payables are presented in parentheses “().”

(Note) The book values of shares, etc. that do not have a market price are as follows:

(Millions of yen)

Item	Book value
1) Unlisted shares	1,478
2) Investments in investment partnerships	0
Total	1,479

[After Amendment]

(Millions of yen)

	Book value	Fair value	Difference
1) Accounts receivable - operating loans	1,277,559		
Allowance for doubtful accounts	<b>(61,316)</b>		
Provision for loss on interest repayment (Amount of voluntary waiver of repayments)	(2,851)		
	<b><u>1,213,391</u></b>	1,500,011	<b><u>286,620</u></b>
2) Accounts receivable - installment	154,277		
Allowance for doubtful accounts	(8,498)		
Deferred installment income	(28)		
	145,749	181,089	35,339
3) Purchased receivables	10,623		
Allowance for doubtful accounts	(2,221)		
	8,401	8,401	–
Total assets	<b><u>1,367,542</u></b>	1,689,503	<b><u>321,960</u></b>
1) Current portion of bonds payable and bonds payable	177,115	174,551	(2,563)
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(Millions of yen)

Item	Book value
1) Unlisted shares	1,478
2) Investments in investment partnerships	0
Total	1,479

## 2. Notes to Non-consolidated Financial Statements

### 9. Notes to Transactions between Related Parties

Fellow subsidiaries, etc. of the Company

“Convocation Notice for the 49th Ordinary General Meeting of Shareholders,” page 64

[Before Amendment]

Type	Name	Location	Paid-in Capital	Business outline	Ratio of voting rights holding (held)
Subsidiaries of the parent company	MUFG Bank, Ltd.	Chiyoda-ku, Tokyo	1,711,958	Banking business	–

(Millions of yen)

Type	Name	Relationship	Summary of transactions	Amount of transaction	Item	Outstanding amount at the end of the fiscal year
Subsidiaries of the parent company	MUFG Bank, Ltd.	Borrowing	Borrowing of the capital	Borrowing 315,907	Short-term borrowings	–
					Commercial papers	39,990
				Repayment 287,337	Current portion of long-term borrowings	98,501
					Long-term borrowings	115,434
		Payment of interest	1,984	Accrued expenses	31	
		Guarantee of liabilities	Receiving of guarantee fees for unsecured loans provided by the Company	19,625	Accrued income	5,013
Outstanding guarantee obligation	<b><u>578,966</u></b>			–	–	

(Notes) Terms and conditions of the transaction and its policies

1. Interest rates of the borrowing from MUFG Bank, Ltd. are the money market rates.
2. Guarantee commission rates on the debt guarantees for consumer loan by MUFG Bank, Ltd. is determined after negotiation by taking the market of guarantee commission into consideration. In the event that consumer loan debtors of MUFG Bank, Ltd. are deemed to have difficulty in performing debt payments, in accordance with the agreement with MUFG Bank, Ltd., the Company performs subrogation. Terms and conditions of this subrogation performance are determined through mutual consultation by both parties.

[After Amendment]

Type	Name	Location	Paid-in Capital	Business outline	Ratio of voting rights holding (held)
Subsidiaries of the parent company	MUFG Bank, Ltd.	Chiyoda-ku, Tokyo	1,711,958	Banking business	-

(Millions of yen)

Type	Name	Relationship	Summary of transactions	Amount of transaction	Item	Outstanding amount at the end of the fiscal year
Subsidiaries of the parent company	MUFG Bank, Ltd.	Borrowing	Borrowing of the capital	Borrowing 315,907	Short-term borrowings	–
					Commercial papers	39,990
				Repayment 287,337	Current portion of long-term borrowings	98,501
					Long-term borrowings	115,434
			Payment of interest	1,984	Accrued expenses	31
			Guarantee of liabilities	Receiving of guarantee fees for unsecured loans provided by the Company	19,625	Accrued income
		Outstanding guarantee obligation	<b><u>578,963</u></b>	–	–	

(Notes) Terms and conditions of the transaction and its policies

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