

February 13, 2026

To our Stakeholders

Company name:	Advance Create Co., Ltd.
Representative:	Yoshiharu Hamada, President (Securities code: 8798; Tokyo, Sapporo, Fukuoka Market)
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Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Notice of Record of Extraordinary Losses

Advance Create Co., Ltd. (hereinafter referred to as the “Company”) announces that it has recorded extraordinary losses in its consolidated financial results for the first quarter (October 1, 2025 to December 31, 2025) of the fiscal year ending September 30, 2026.

1. Record of Extraordinary Losses

Due to the decline in profitability of fixed assets and related factors, the Company recorded impairment loss of 60,344 thousand yen and provision for loss on guarantees of 4,564 thousand yen.

2. Impact on Financial Results

The impact of the extraordinary losses on business results is reflected in the “Consolidated Financial Results for the Three Months Ended December 31, 2025 (Under Japanese GAAP)”.

The Company deeply apologizes to our shareholders, investors, and other stakeholders for any inconvenience and concern.