

July 31, 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 Regarding Receipt of the Third-Party Committee Investigation Report

As announced in our release dated May 8, 2026, “Notice of the Establishment of a Third-party Committee, Postponement of Disclosure of Second Quarter Financial Results for the Fiscal Year Ending September 30, 2026, and Consideration of an Application for Extension of the Filing Deadline for the Semiannual Securities Report” Advance Create Co., Ltd. (hereinafter referred to as the “Company”) has been conducting an investigation by a third-party committee after becoming aware of suspicions that inappropriate accounting treatment had been carried out in connection with certain advertising transactions in prior fiscal years and the capitalization of software assets, among other matters, at our Company and at our wholly owned subsidiary, Hoken Ichiba Co., Ltd., which operates an advertising agency business.

The Company hereby announces that we received the investigation report from the third-party committee on July 31, 2026.

The Company takes this matter very seriously and will implement measures to prevent recurrence based on the recommendations of the third-party committee.

1. Publication of the Third-Party Committee's Investigation Report

The report will be disclosed as promptly as possible, after certain portions have been redacted or withheld in order to protect privacy, personal information, confidential information, and other sensitive information.

2. Submission of the Semiannual Report and Announcement of the Fiscal Year Ending September 2026, Second Quarter Financial Results Summary

As announced in our release dated May 15, 2026, "Notice of Approval of an Application for Extension of the Filing Deadline for the Semiannual Securities Report for the Fiscal Year Ending September 30, 2026," The Company plans to file the Semiannual Report for the 31st fiscal period (the fiscal year ending September 2026) by August 14, 2026, and to announce the Second Quarter Financial Results Summary for the fiscal year ending September 2026 by the same date.

3. Measures to Prevent Recurrence

The Company takes the findings of the third-party committee's investigation seriously and, based on its recommendations for preventing recurrence, will formulate and implement specific measures to prevent a recurrence. We will announce the recurrence prevention measures separately once they have been finalized.

The Company deeply apologizes to its shareholders, investors, and other stakeholders for any inconvenience and concern caused by this matter.