August 14, 2026

To our Stakeholders

Company name: Advance Create Co., Ltd.
Representative: Yoshiharu Hamada, President
(Securities code: 8798; Tokyo, Sapporo, Fukuoka Market)
Inquiries: Keisuke Soga, Executive Officer, General Manager of Corporate Planning Department
(TEL: 06-6204-1193)

Notice Concerning Filing of Amendment Reports for Prior-Year Securities Reports and Amendments to Prior-Year Financial Results

Advance Create Co., Ltd. (hereinafter referred to as the “Company”) hereby announces that it has filed amendment reports for its prior-year Annual Securities Reports, Semiannual Reports, Quarterly Reports, and Internal Control Reports, and has also amended its prior-year financial results on August 14, 2026.
The Company deeply apologizes to its shareholders, investors, and other stakeholders for any inconvenience and concern caused by this matter.

1. Background and Reasons for the Corrections

As announced in the "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" dated May 8, 2026, and the "Notice Regarding the Publication of the Third-Party Committee Investigation Report" dated August 4, 2026, the Company had been conducting an investigation by a third-party committee following the discovery 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 the Company and its wholly owned subsidiary, Hoken Ichiba Co., Ltd., which operates an advertising agency business. The Company received the investigation report on July 31, 2026.

Based on the investigation results from the Third-Party Committee, the Company determined that it is appropriate to file amendment reports for its prior-year Annual Securities Reports, Semiannual Reports, Quarterly Reports, and Internal Control Reports, as well as to amend its prior-year financial results. Accordingly, the Company has decided to correct its financial results for prior years.

2. Target Documents and Details of the Amendment Reports

(1) Annual Securities Reports, Semiannual Reports, and Quarterly Reports

Annual Securities Report for the Fiscal Year Ended September 30, 2021
(From October 1, 2020 to September 30, 2021)
Annual Securities Report for the Fiscal Year Ended September 30, 2022
(From October 1, 2021 to September 30, 2022)
Annual Securities Report for the Fiscal Year Ended September 30, 2023
(From October 1, 2022 to September 30, 2023)
Quarterly Report for the First Quarter of the Fiscal Year Ended September 30, 2024
(From October 1, 2023 to December 31, 2023)
Quarterly Report for the Second Quarter of the Fiscal Year Ended September 30, 2024
(From January 1, 2024 to March 31, 2024)
Annual Securities Report for the Fiscal Year Ended September 30, 2024
(From October 1, 2023 to September 30, 2024)
Semiannual Report for the Fiscal Year Ended September 30, 2025
(From October 1, 2024 to March 31, 2025)
Annual Securities Report for the Fiscal Year Ended September 30, 2025
(From October 1, 2024 to September 30, 2025)

(2) Internal Control Reports

Internal Control Report for the Fiscal Year Ended September 30, 2021
(From October 1, 2020 to September 30, 2021)
Internal Control Report for the Fiscal Year Ended September 30, 2022
(From October 1, 2021 to September 30, 2022)
Internal Control Report for the Fiscal Year Ended September 30, 2023
(From October 1, 2022 to September 30, 2023)
Internal Control Report for the Fiscal Year Ended September 30, 2024
(From October 1, 2023 to September 30, 2024)
Internal Control Report for the Fiscal Year Ended September 30, 2025
(From October 1, 2024 to September 30, 2025)

(3) Financial Results Summaries and Quarterly Financial Results

Financial Results for the Fiscal Year Ended September 30, 2021
(From October 1, 2020 to September 30, 2021)
Financial Results for the Fiscal Year Ended September 30, 2022
(From October 1, 2021 to September 30, 2022)
Financial Results for the Fiscal Year Ended September 30, 2023
(From October 1, 2022 to September 30, 2023)
Financial Results for the First Quarter of the Fiscal Year Ended September 30, 2024
(From October 1, 2023 to December 31, 2023)
Financial Results for the Second Quarter of the Fiscal Year Ended September 30, 2024

(From October 1, 2023 to March 31, 2024)
Financial Results for the Third Quarter of the Fiscal Year Ended September 30, 2024
(From October 1, 2023 to June 30, 2024)
Financial Results for the Fiscal Year Ended September 30, 2024
(From October 1, 2023 to September 30, 2024)
Financial Results for the First Quarter of the Fiscal Year Ended September 30, 2025
(From October 1, 2024 to December 31, 2024)
Financial Results for the Second Quarter of the Fiscal Year Ended September 30, 2025
(From October 1, 2024 to March 31, 2025)
Financial Results for the Third Quarter of the Fiscal Year Ended September 30, 2025
(From October 1, 2024 to June 30, 2025)
Financial Results for the Fiscal Year Ended September 30, 2025
(From October 1, 2024 to September 30, 2025)
Financial Results for the First Quarter of the Fiscal Year Ending September 30, 2026
(From October 1, 2025 to December 31, 2025)

3. Impact of the Corrections on Prior-Year Financial Results

The summary of the impact of these corrections on the financial results for prior years is as follows:

(Unit: Millions of yen)

Period	Item	Consolidated			
		Before Correction (A)	After Correction (B)	Impact Amount (B - A)	Percentage Change (%)
Fiscal Year Ended September 30, 2021	Net sales	9,446	9,417	(29)	(0.3)
	Operating profit (loss)	890	885	(5)	(0.6)
	Ordinary profit (loss)	775	780	5	0.6
	Profit (loss) attributable to owners of parent	113	103	(10)	(8.8)
	Total assets	10,318	10,384	66	0.6
	Net assets	2,974	2,501	(473)	(15.9)

Fiscal Year Ended September 30, 2022	Net sales	9,463	8,988	(475)	(5.0)
	Operating profit (loss)	94	(331)	(425)	—
	Ordinary profit (loss)	48	(367)	(415)	—
	Profit (loss) attributable to owners of parent	(1,249)	(1,625)	(376)	—
	Total assets	10,450	10,022	(428)	(4.1)
	Net assets	835	(13)	(848)	—
Fiscal Year Ended September 30, 2023	Net sales	10,374	10,000	(374)	(3.6)
	Operating profit (loss)	(1,302)	(1,408)	(106)	—
	Ordinary profit (loss)	(1,472)	(1,560)	(88)	—
	Profit (loss) attributable to owners of parent	(2,433)	(2,486)	(53)	—
	Total assets	8,479	7,976	(503)	(5.9)
	Net assets	(2,329)	(3,232)	(903)	—
First Quarter of the Fiscal Year Ended September 30, 2024	Net sales	2,187	2,240	53	2.4
	Operating profit (loss)	(53)	22	75	—
	Ordinary profit (loss)	(51)	0	51	—
	Profit (loss) attributable to owners of parent	(313)	(191)	122	—
	Total assets	9,080	8,676	(404)	(4.4)
	Net assets	(2,994)	(3,775)	(781)	—
Second Quarter of the Fiscal Year Ended September 30, 2024	Net sales	4,479	4,121	(358)	(8.0)
	Operating profit (loss)	92	(210)	(302)	—
	Ordinary profit (loss)	82	(203)	(285)	—
	Profit (loss) attributable to owners of parent	(332)	(547)	(215)	—
	Total assets	9,043	8,331	(712)	(7.9)
	Net assets	(3,053)	(4,171)	(1,118)	—
Third Quarter of the Fiscal Year	Net sales	6,260	6,062	(198)	(3.2)
	Operating profit	(318)	(442)	(124)	—

Ended September 30, 2024	(loss)				
	Ordinary profit (loss)	(359)	(458)	(99)	—
	Profit (loss) attributable to owners of parent	(902)	(930)	(28)	—
	Total assets	8,084	7,611	(473)	(5.9)
	Net assets	(3,987)	(4,918)	(931)	—
Fiscal Year Ended September 30, 2024	Net sales	7,856	8,142	286	3.6
	Operating profit (loss)	(711)	(390)	321	—
	Ordinary profit (loss)	(808)	(453)	355	—
	Profit (loss) attributable to owners of parent	(2,250)	(1,813)	437	—
	Total assets	7,174	6,774	(400)	(5.6)
	Net assets	(4,973)	(5,439)	(466)	—
First Quarter of the Fiscal Year Ended September 30, 2025	Net sales	1,207	1,479	272	22.5
	Operating profit (loss)	(655)	(374)	281	—
	Ordinary profit (loss)	(731)	(441)	290	—
	Profit (loss) attributable to owners of parent	(1,010)	(721)	289	—
	Total assets	6,311	6,170	(141)	(2.2)
	Net assets	(5,929)	(6,105)	(176)	—
Second Quarter of the Fiscal Year Ended September 30, 2025	Net sales	2,720	3,118	398	14.6
	Operating profit (loss)	(1,037)	(611)	426	—
	Ordinary profit (loss)	(1,138)	(693)	445	—
	Profit (loss) attributable to owners of parent	(1,622)	(1,177)	445	—
	Total assets	6,292	6,255	(37)	(0.6)
	Net assets	(6,535)	(6,555)	(20)	—
Third Quarter of the Fiscal Year Ended September 30,	Net sales	4,427	4,836	409	9.2
	Operating profit (loss)	(1,148)	(699)	449	—
	Ordinary profit	(1,335)	(859)	476	—

2025	(loss)				
	Profit (loss) attributable to owners of parent	(1,880)	(1,405)	475	—
	Total assets	6,383	6,361	(22)	(0.3)
	Net assets	(6,783)	(6,773)	10	—
Fiscal Year Ended September 30, 2025	Net sales	6,608	6,921	313	4.7
	Operating profit (loss)	(606)	(286)	320	—
	Ordinary profit (loss)	(924)	(568)	356	—
	Profit (loss) attributable to owners of parent	(1,539)	(1,183)	356	—
	Total assets	10,288	10,213	(75)	(0.7)
	Net assets	559	449	(110)	(19.7)
First Quarter of the Fiscal Year Ending September 30, 2026	Net sales	1,776	1,818	42	2.4
	Operating profit (loss)	41	85	44	107.3
	Ordinary profit (loss)	29	81	52	179.3
	Profit (loss) attributable to owners of parent	(39)	(2)	37	—
	Total assets	8,998	9,035	46	0.5
	Net assets	541	468	(58)	(10.7)