

August 13, 2025

To our Stakeholders

Company name:	Advance Create Co., Ltd.
Representative:	Yoshiharu Hamada, President (Securities code: 8798; Tokyo, Sapporo, Fukuoka Market)
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**Notice of Record of Non-Operating Expenses (Foreign Exchange Losses) and Extraordinary Losses (Impairment Losses, etc.)**

Advance Create Co., Ltd. (hereinafter referred to as the “Company”) announces that it has record of non-operating expenses (foreign exchange losses) and extraordinary losses (impairment losses, etc.) in its Consolidated Financial Results for the Nine Months Ended June 30, 2025 (Under Japanese GAAP).

### 1. Record of Non-Operating Expenses (Foreign Exchange Losses)

Foreign exchange losses of 27,021 thousand yen as non-operating expenses were recorded due to fluctuations in exchange rates and the appreciation of the yen.

### 2. Record of Extraordinary Losses (impairment losses, etc.)

The following extraordinary losses were recorded due to the decline in profitability of fixed assets.

(Thousands of yen)

	Loss on store closures	Impairmen t loss	Provision for loss on guarantees	Insurance cancellatio n loss	Special Investigati on Fee	Expenses related to prior period corrections	Total
Nine Months Ended June 30, 2025	10,972	185,820	76,604	35,290	35,344	164,545	508,578

### 3. Impact on Financial Results

The impact of the non-operating expenses (foreign exchange losses) and extraordinary losses (impairment losses, etc.) on business results is reflected in the “Consolidated Financial Results for the Nine Months Ended June 30, 2025 (Under Japanese GAAP)”.

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