

February 17, 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 Organizational Changes Related to Governance and the Renaming of the Voluntary Nomination and Compensation Committee

At the Board of Directors meeting held on February 17, 2026, Advance Create Co., Ltd. (hereinafter referred to as the "Company") resolved to abolish the current advisory body to the Board, the "Governance Committee," and reorganize so that part of the Governance Committee's functions will be assumed by the voluntary "Nomination and Compensation Committee," in order to further strengthen the Company's corporate governance framework.

Additionally, the Company will rename the voluntary "Nomination and Compensation Committee" to the "Nomination, Compensation and Governance Committee," continue to designate it as an advisory body to the Board of Directors, and strive to enhance the Board's functions.

1. Background to the organizational changes

The Company believes that an independent "Nomination, Compensation and Governance Committee," when consulted by the Board of Directors to deliberate on nomination and remuneration matters as well as corporate governance issues, will enable multifaceted discussions not only on the appointment and compensation of directors but also from the perspectives of corporate ethics and compliance, thereby contributing to improved governance. In addition, by having the "Nomination, Compensation and Governance Committee" plan and propose the Board effectiveness evaluation, the Company aims to strengthen the Board's functions.

2. Committee Composition

In light of the organizational changes described above, the Company has added one member to the committee's composition as of the notice dated December 18, 2025, titled "Notice of Selection of Members of Voluntary Nomination and Compensation Committee". From the perspective of maintaining the committee's independence, the Committee Chair remains unchanged from Mr. Yoji Sakurai, an independent outside director.

The members of the committee are as follows:

Independent Outside Director: Yoji Sakurai

Independent Outside Director: Narihiro Osakada

Independent Outside Director: Asako Shimazu

Outside Director: Hidenori Shinohara

Outside Director: Atsushi Narukawa

President: Yoshiharu Hamada

3. Term of Office for Committee Members

It shall remain in place until the conclusion of the ordinary general meeting of shareholders relating to the last fiscal year of the current business year.