November 27, 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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Note: This document has been translated from a part of 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.

[Correction] Notice of Partial Correction to the "Consolidated Financial Results for the Fiscal Year Ended September 30, 2025 (Under Japanese GAAP)"

Advance Create Co., Ltd. (hereinafter referred to as the "Company") apologizes for a typographical error in part of the information contained in the "Consolidated Financial Results for the Fiscal Year Ended September 30, 2025 (Under Japanese GAAP)" that disclosed on November 14, 2025. The correction is provided below. Please note that this correction does not affect the amount of net assets reported in the "Consolidated Financial Results for the Fiscal Year Ended September 30, 2025 (Under Japanese GAAP)" or in related documents.

1. Reason for the correction

The Company had been calculating net assets per share by dividing the year-end net assets attributable to common stock by the number of issued common shares less treasury shares; however, the Company corrected this calculation because the Company had not deducted the aggregate amount of capital and capital surplus attributable to preferred shares from the year-end net assets attributable to common stock. In addition, when calculating net loss per share, the Company had been dividing the net loss attributable to common stock by the weighted average number of common shares outstanding during the period; this was also corrected because we had not included in the weighted average the number of shares that are equivalent to common shares.

2. Details of the correction

The corrected items are indicated below with underscores.

1.Consolidated financial results for the fiscal year ended September 30, 2025 (from October 1, 2024 to September 30, 2025) (1) Consolidated operating results

(Before correction)

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2025	(66.66)	-	-	(10.6)	(9.2)
September 30, 2024	(102.26)	-	-	(10.1)	(9.1)

(After correction)

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2025	(59.80)	-	-	(10.6)	(9.2)
September 30, 2024	(102.26)	-	-	(10.1)	(9.1)

1.Consolidated financial results for the fiscal year ended September 30, 2025 (from October 1, 2024 to September 30, 2025) (2) Consolidated financial position

(Before correction)

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2025	10,288	559	5.4	17.52
September 30, 2024	7,174	(4,973)	(69.5)	(223.19)

(After correction)

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2025	10,288	559	5.4	(157.20)
September 30, 2024	7,174	(4,973)	(69.5)	(223.19)

[Reference] Overview of non-consolidated financial results 1.Non-consolidated financial results for the fiscal year ended September 30, 2025 (from October 1, 2024 to September 30, 2025) (1) Non-consolidated operating results

(Before correction)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
September 30, 2025	(68.83)	-
September 30, 2024	(89.13)	-

(After correction)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
September 30, 2025	(61.74)	-
September 30, 2024	(89.13)	-

[Reference] Overview of non-consolidated financial results 1.Non-consolidated financial results for the fiscal year ended September 30, 2025 (from October 1, 2024 to September 30, 2025) (2) Non-consolidated financial position

(Before correction)

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2025	9,055	127	1.4	4.00
September 30, 2024	6,114	(5,355)	(87.8)	(240.28)

(After correction)

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2025	9,055	127	1.4	(170.72)
September 30, 2024	6,114	(5,355)	(87.8)	(240.28)