November 13, 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 Year-End Dividend for the Fiscal Year ended September 30, 2026

Advance Create Co., Ltd. (hereinafter referred to as the "Company") announces that at the Board of Directors meeting held on November 13, 2026, it was resolved to pay the year-end dividend for the fiscal year ended September 30, 2026, as described below.

1. Details on Year-End Dividend

	Details of resolution	Most recent forecast made (announced on November. 14, 2025)	Record for previous fiscal year ended September 30, 2025
Record date	September 30, 2026	September 30, 2026	September 30, 2025
Amount of dividend per share	0 yen	Undecided	0 yen
Total amount of dividends	—	—	—
Effective date for payment	—	—	—
Dividend source	—	—	—

2. Reason for No Dividend

The Company considers the return of profits to shareholders and the expansion of market share in the insurance distribution market as key management priorities. The Company strives to enhance internal reserves, which serve as a source of funds for executing future growth strategies, while also aiming to increase shareholder value through the implementation of dividends commensurate with business performance.

On the other hand, for the fiscal year ended September 30, 2026, the Company recorded net sales of 6,667 million yen (down 3.7% from the previous fiscal year), an operating loss of 102 million yen (compared to a loss of 286 million yen in the previous fiscal year), an ordinary loss of 195 million yen (compared to a loss of 568 million yen in the previous fiscal year), and a net loss attributable to owners of the parent of 960 million yen (compared to a loss of 1,183 million yen in the previous fiscal year). As a result of comprehensively considering its business performance and other factors, the Company has decided not to pay a year-end dividend for the fiscal year ended September 30, 2026.

The Company sincerely apologizes to its shareholders for this decision and asks for your continued support as it strives to resume dividend payments as soon as possible.

(For Reference)

	Dividend per share		
Record date	Second quarter	Fourth quarter	Full year total
Current Period Performance (Fiscal Year Ended September 30, 2026)	0 yen	0 yen	0 yen
Previous Period Performance (Fiscal Year Ended September 30, 2025)	0 yen	0 yen	0 yen