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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Notice of Differences Between Financial Forecasts and Actual Results for the Fiscal Year Ended September 30, 2026

Advance Create Co., Ltd. (hereinafter referred to as the "Company") announces that there were differences between the earnings forecasts announced on September 18, 2026 and the actual results announced today.

1. Differences between the consolidated financial results forecast and actual results for the Fiscal Year Ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

	Net Sales	Operating Profit	Ordinary Profit	Profit attributable to owners of parent	Earnings per share
Previous Forecast (A) (September 18, 2026 Publication)	Millions of yen 7,154	Millions of yen 423	Millions of yen 319	Millions of yen (391)	Yen (5.23)
Actual results (B)	6,667	(102)	(195)	(960)	(13.89)
Increase/Decrease (B－A)	(486)	(525)	(514)	(569)	－
Percentage change (%)	(6.8)	(124.2)	(161.3)	－	－
(Reference) Results for the same period of the previous year (Fiscal Year Ended September 30, 2025)	6,921	(286)	(568)	(1,183)	(45.98)

*(Reference) Results for the same period of the previous year (Fiscal Year Ended September 30, 2025) reflect the restatement of financial results for prior periods.

2. Reasons for the differences

Regarding the initiatives the Company has been pursuing for the succession of certain insurance contracts, we initially anticipated recognizing revenue during the fiscal year ended September 30, 2026. However, because the timing for satisfying the revenue recognition requirements for a portion of these contracts was delayed beyond our initial expectations, we were unable to record the revenue within the said fiscal year.

Furthermore, in the insurance agency business, sluggish growth in the number of appointments acquired impacted the number of new consultations, which served as the main factors behind the decrease in both revenue and profit.

The Company sincerely apologizes to its shareholders, investors, and all other stakeholders for the considerable inconvenience and concern caused.