

May 15, 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 Revision of Full-Year Earnings Forecasts
for the Fiscal Year Ending September 30, 2025

Advance Create Co., Ltd. (hereinafter referred to as the “Company”) announces that its Board of Directors, at a meeting held on May 15, 2025, decided to revise its consolidated earnings forecast for the fiscal year ending September 30, 2025 (October 1, 2024 to September 30, 2025), which was disclosed on February 28, 2025, in light of recent business performance trends and other factors.

1. Revision of Full-Year Earnings Forecasts for the Fiscal Year Ending September 30, 2025 (October 1, 2024 to September 30, 2025)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
Previous forecast (A) (February 28, 2025 Publication)	Millions of yen —	Millions of yen —	Millions of yen —	Millions of yen —	Yen —
Revised forecast (B)	7,400	50	(270)	(840)	(37.48)
Increase/Decrease (B – A)	—	—	—	—	—
Percentage change(%)	—	—	—	—	—
(Reference) Results for the same period of the previous year (Fiscal year ended September 30, 2024)	7,856	(711)	(808)	(2,250)	(102.26)

2. Reason for Revision of Full-Year Earnings Forecasts

As announced in the “Notice Regarding Disclosure of Financial Results for the Fiscal Year Ended September 30, 2024 More than 50 Days After the End of the Fiscal Year” dated February 28, 2025, the Company's previous independent auditor indicated that some of the results of the PV calculation deviated from the actual results, and the Company decided that it would be appropriate to correct these deviations by amending the financial results for prior periods. However, since it took a considerable amount of time to correct the past financial results, we announced our financial results for the fiscal year ended September 30, 2024 on February 28, 2025.

Aoi & Co. has been appointed as the Company's new independent auditor as of the conclusion of the Following Meeting of the 29th General Meeting of Shareholders held on March 25, 2025.

Due to the need for time to correct the financial results for the past fiscal year and to announce the financial results for the fiscal year ended September 30, 2024, and to ensure that Aoi & Co., our newly appointed accounting auditor, has sufficient systems in place to properly and reasonably conduct our accounting audit, the Company has postponed the announcement of financial results for the first quarter of the fiscal year ending September 30, 2025.

Today, the Company announced our financial results for the first and second quarter of the fiscal year ending September 30, 2025, and the Company has revised our consolidated earnings forecast for the fiscal year ending September 30, 2025, which had been under scrutiny, as shown above. The forecast for the full year is calculated based on a conservative estimate, taking into account revisions to financial results for past fiscal years, the contents of the first and second quarter financial results for the fiscal year ending September 30, 2025, past performance, future prospects, and other comprehensive factors.