

October 27, 2026

To our Stakeholders

Company name:	Advance Create Co., Ltd.
Representative:	Yoshiharu Hamada, President (Securities code: 8798; Tokyo, Sapporo, Fukuoka Market)
Inquiries:	Keisuke Soga, Executive Officer, General Manager of Corporate Planning Department (TEL: 06-6204-1193)

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.

Notice on the Development Policy for an Improvement Plan

As announced in the notice dated September 29, 2026, titled “Notice Regarding the Designation of the Company’s Shares as Securities on Special Alert and the Imposition of a Listing Agreement Violation Penalty by the Tokyo Stock Exchange,” Tokyo Stock Exchange, Inc. (hereinafter referred to as the “Tokyo Stock Exchange”) determined that significant improvements were required to the internal management system of Advance Create Co., Ltd. (hereinafter referred to as the “Company”) and related matters. Accordingly, its shares were designated as Securities on Special Alert effective September 29, 2026, and the Tokyo Stock Exchange will review its internal management system and related matters going forward.

In parallel with its efforts to improve its internal management system and related matters, its shares were designated as Securities Under Supervision (Examination) by the Tokyo Stock Exchange effective October 1, 2026, as announced in the notice dated September 30, 2026, titled “Notice Concerning the Designation of the Company’s Shares as Securities Under Supervision (Examination).” The Company has applied to change its market segment to the Tokyo Stock Exchange Standard Market. The Company will continue the application process for the market-segment change and seek the removal of the Special Alert designation by meeting the requirements of the review for the change.

To meet the requirements of the review and secure the removal of the Special Alert designation, the Company has decided to formulate an improvement plan to fundamentally address the issues in its internal management system and related matters. The Company has also established its policy for formulating the improvement plan and submitting the plan and a report on its implementation status. For details, please refer to the full Japanese version of this notice.

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