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Stock Code: 8798

(Dispatch Date) March 10, 2025

(Date of disclosure for electronic provision) March 4, 2025

To our shareholders:

Yoshiharu Hamada

President

Advance Create Co., Ltd.

3-5-7, Kawaramachi, Chuo-ku, Osaka-shi, Osaka

Notice of the Following Meeting of the 29th General Meeting of Shareholders

We are pleased to announce the Following Meeting of the 29th General Meeting of Shareholders of Advance Create Co., Ltd. (the “Company”), which will be held as indicated below.

Since the Following Meeting is a part of the 29th General Meeting of Shareholders held on December 18, 2024 (hereinafter referred to as the "Initial General Meeting"), the shareholders who can attend the Following Meeting are the same as the shareholders who can exercise their voting rights at the Initial General Meeting.

In convening this Following Meeting of the 29th General Meeting of Shareholders, the Company has implemented measures for providing information that constituting the content of Reference Materials for the Following Meeting of the 29th General Meeting of Shareholders, etc. (matters subject to measures for electronic provision) in electronic format. This is available on the following websites on the internet, so please access either of them to check.

【The Company’s website】

<https://www.advancecreate.co.jp/ir/meeting>

【TSE website (Listed Company Search)】

<https://www2.jpx.co.jp/tseHpFront/JJK020010Action.do?Show=Show>

(Please access above TSE website and enter and search on “Advance Create” under “Issue name (company name)” or its stock code “8798” under “Code,” and select “Basic information” “Documents for public inspection/PR information” in that order, and check from the column “Notice of General Shareholders Meeting /Informational Materials for a General Shareholders Meeting” in “Filed information available for public inspection.”)

Note that we continue to adopt the “Hybrid-Participation Virtual Shareholders Meeting” for this Following Meeting of the 29th General Meeting of Shareholders. For specific details, please refer to the “Guidance on Participation to the General Meeting of Shareholders via the Internet” on pages 5 to 7 of the Japanese original (in Japanese only).

- 1. Date and Time:** Tuesday, March 25, 2025, at 10:00 a.m. (JST)
- 2. Venue:** **12F Conference Hall at Osaka International Convention Center (GRAND CUBE Osaka)**
5-3-51 Nakanoshima, Kita-ku, Osaka-shi, Osaka

3. Agenda:

Matters to be reported:

1. The Business Report and the Consolidated Financial Statements for the 29th fiscal year (from October 1, 2023 to September 30, 2024), and the results of audits of the Consolidated Financial Statements by the Accounting Auditor and the Board of Corporate Auditors
2. The Non-consolidated Financial Statements for the 29th fiscal year (from October 1, 2023 to September 30, 2024)

Matters to be resolved:

Proposal No. 3 Election of Accounting Auditor

1. If revisions to the matters subject to measures for electronic provision arise, a notice of the revisions and the details of the matters before and after the revisions will be posted on the aforementioned dedicated website for informational materials for the general meeting of shareholders and the website of Tokyo Stock Exchange, Inc (in Japanese only).
2. When attending the meeting in person, please hand in the enclosed attendance ticket at the reception desk at the meeting venue.
3. For this Following Meeting of the 29th General Meeting of Shareholders, the Company has delivered paper-based documents stating the items subject to measures for electronic provision to all shareholders, regardless of whether or not they have requested them. In addition, among the matters subject to measures for electronic provision, the following matters are not provided in the paper-based documents in accordance with the provisions of laws and regulations and Article 14 of the Articles of Incorporation of the Company.
 - Consolidated Statements of Changes in Net Assets and Notes to Consolidated Financial Statements
 - Non-Consolidated Statements of Changes in Net Assets and Notes to the Non-Consolidated Financial StatementsConsequently, the documents attached to this notice consist of part of the Consolidated Financial Statements and Nonconsolidated Financial Statements audited by the Corporate Auditor and the Accounting Auditor in preparing their audit reports.
4. For those attending in a wheelchair, a designated space has been arranged within the venue
5. The Company doesn't hold round-table discussions with shareholders in consideration of fairness between shareholders who come to the General Meeting of Shareholders and those who cannot come to the General Meeting of Shareholders. Furthermore, for the General Meeting of Shareholders, we will not be providing any gifts. Thank you for your understanding.

Regarding the holding of the Following Meeting of the 29th General Meeting of Shareholders

As announced in the “Notice Regarding the Postponement of the Announcement of Financial Results for the Year Ended September 30, 2024 and Correction of Past Financial Statements” dated October 30, 2024, the Company received a report from its accounting auditor, Sakurabashi & Co., indicating discrepancies between the results of PV calculations and actual conditions. In response, we have been calculating the amount of these discrepancies that need to be corrected. After careful consideration, we determined that it is appropriate to correct these discrepancies by correcting the past financial statements. Since correcting past financial statements requires a considerable amount of time, the announcement of financial results for the year ended September 30, 2024 had been postponed. As a result, essential procedures such as the completion of accounting processes and the receipt of the auditor’s report from the accounting auditor were unfinished as of the Initial General Meeting date, December 18, 2024.

Additionally, while we had planned to propose the “Election of Accounting Auditor” to the shareholders at the Initial General Meeting to implement the change of the newly appointed accounting auditor at the conclusion of the Initial General Meeting, the audit report could not be provided to the newly appointed accounting auditor. Consequently, it was difficult to deliberate on the proposal.

We have now received the audit report from the accounting auditor for the consolidated fiscal year from October 1, 2023 to September 30, 2024 and have completed the necessary financial closing procedures as well as the provision of the audit report to the newly appointed accounting auditor. Therefore, as approved by the shareholders at the Initial General Meeting, we are pleased to announce the Following Meeting of the 29th General Meeting of Shareholders for the purpose of reporting the following matters and obtaining approval for the resolutions.

Matters to be reported:

1. The Business Report and the Consolidated Financial Statements for the 29th fiscal year (from October 1, 2023 to September 30, 2024), and the results of audits of the Consolidated Financial Statements by the Accounting Auditor and the Board of Corporate Auditors
2. The Non-consolidated Financial Statements for the 29th fiscal year (from October 1, 2023 to September 30, 2024)

Matters to be resolved:

Proposal No. 3 Election of Accounting Auditor

Based on the issue with PV calculations, the Company will work to implement recurrence prevention measures and strengthen internal controls.

We deeply apologize for the significant inconvenience and concern caused to our shareholders, investors, and all related parties.

Reference Documents for the General Meeting of Shareholders

Proposal No. 3 Election of Accounting Auditor

The terms of the Company's accounting auditor, Sakurabashi & Co. will expire at the conclusion of this meeting.

It is proposed, therefore, to elect Aoi & Co. as a candidate for accounting auditor based on the decision of the Board of Corporate Auditors.

The reason why the Board of Corporate Auditors has nominated Aoi & Co. as a candidate for accounting auditor is that, after comprehensive consideration, the firm is deemed qualified to fulfill the requirements for expertise, independence, execution capability, and quality control systems that the Company seeks in an accounting auditor. Aoi & Co. is considered suitable as our accounting auditor as it possesses the structure to ensure that our accounting audits are conducted appropriately and fairly.

Outline about the candidate for accounting auditor are as follows:

(As of February 1, 2025)

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| Name | Aoi & Co. |
| Main Office address | 2nd Floor, VORT Akasaka Mitsuke, 3-11-15 Akasaka, Minato-ku, Tokyo |
| History | Founded in April 2004 |
| Overview | Composition of Personnel Partners (Certified Public Accountants): 7 Staff (Certified Public Accountants): 19 (Other Staff): 16 Total: 42 Client Companies: 25 |