This filing was originally prepared and published by the company in Japanese as it contained timely disclosure information to be submitted to the Tokyo Stock Exchange. The English translation is for your reference only. To the extent that there is any discrepancy between this English translation and the original Japanese filing, the Japanese filing will prevail.



February 19, 2025

Financial Release

Corporate Name ValueCommerce Co., Ltd.

Representative Jin Kagawa, Representative Director,

President and CEO

Ticker Symbol 2491

Inquiries Masatomo Endo, Director of the Board,

CFO

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Notice of Partial Corrections to "Notice Regarding an Absorption-Type Merger (Simplified Merger and Short-Form Merger) of a Wholly Owned Subsidiary"

1. Reasons for the correction

Due to the discovery of an error in the accounting treatment of accounts receivable, the amounts related to "total assets" are to be corrected.

2. Details of the correction

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(Before correction)

| (10) Business results and financial position for the most recent fiscal year | | | |
|--|--|--|--|
| Fiscal year-end | Fiscal year ended December 31, 2024 (consolidated) | Fiscal year ended December 31, 2024 | |
| Net assets | 12,860 million yen | 72 million yen | |
| Total assets | 19,636 million yen | 848 million yen | |
| Net assets per share | 593.73 yen | 120,018.66 yen | |
| Net sales | 30,410 million yen | 1,266 million yen | |
| Operating income (loss) | 4,096 million yen | (71) million yen | |
| Ordinary income (loss) | 4,121 million yen | (72) million yen | |
| Net income (loss) attributable to owners of parent | 2,855 million yen | (73) million yen | |
| Basic earnings (loss) per share | 113.24 yen | (122,505.31) yen | |
| Dividend per share | 57.00 yen | _ | |

$(After\ correction)$

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