



February 19, 2025

Financial Release

Corporate Name	ValueCommerce Co., Ltd.
Representative	Jin Kagawa, Representative Director, President and CEO
Ticker Symbol	2491
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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

Corrections are underlined with ____.

(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	<u>19,636 million yen</u>	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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