



January 30, 2026

Financial Release

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

ValueCommerce Co., Ltd. (“the Company”) announced that, at the meeting of its Board of Directors held today, it has resolved to pay dividends to the shareholders whose record date was December 31, 2025. Details are as follows.

The articles of incorporation of the Company provide that the meeting of Board of Director of the company is authorized to resolve the payment of dividends in accordance with the provision of paragraph (1) of Article 459 of the Companies Act.

1. Details of Dividends

	FY 2025 Year-end dividend	Most recent dividend forecast (Announced on January 31, 2025)	FY 2024 Year-end dividend
Record date	December 31, 2025	Same as at left	December 31, 2024
Dividend per share	¥24.00	Same as at left	¥32.00
Total dividend amount	¥520 million	—	¥693 million
Effective date	March 9, 2026	—	March 6, 2025
Source of funds for dividends	Retained earnings	—	Retained earnings

2. Reason

The Company considers shareholder returns to be one of its most important management priorities.

For FY2025, while securing retained earnings for investment toward future growth, the Company will pay dividends in line with its business performance. With a basic target consolidated dividend payout ratio of 30%, the target for the current fiscal year has been set at 50% or higher on a consolidated basis.

Although profit attributable to owners of the parent for the current consolidated fiscal year is expected to fall below the previous forecast due to the recording of extraordinary losses and other factors, net sales and operating income are expected to exceed the previous forecast. In addition, from the perspective of maintaining a stable dividend level as much as possible, there is no change to the previous dividend forecast (year-end dividend of ¥24 per share).

(Reference) Breakdown of annual dividends

	Dividend per share			Total dividend amount (Annual) Million Yen	Payout ratio (Consolidated) %
	Interim	Year-end	Total		
	Yen	Yen	Yen		
FY2025	25.00	24.00	49.00	1,062	217.6
FY2024	25.00	32.00	57.00	1,234	50.3