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April 24, 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 Completion of Payment and Partial Forfeiture for Disposition of Treasury Stock as Restricted Share-Based Remuneration for Directors (Excluding Directors Who Are Audit and Supervisory Committee Members) and Restricted Shares for Executive Officers and Employees

ValueCommerce Co., Ltd. (the “Company”) hereby announces that the payment process was completed today for the disposition of treasury stock that the Board of Directors had resolved to conduct at a meeting held on March 25, 2026. In addition, due to the forfeiture of certain rights, there have been changes to the originally planned number of shares to be disposed of, among other details. The summary is given below.

#### 1. Changes to the Summary of Disposition of Treasury Stock (Changes are underlined)

	After the change	Before the change
(1) Payment date	April 24, 2026	April 24, 2026
(2) Class and number of shares disposed	Company’s common shares <u>62,390 shares</u>	Company’s common shares 64,990 shares
(3) Price of disposition	426 yen per share	426 yen per share
(4) Total disposal amount	<u>26,578,140 yen</u>	27,685,740 yen
(5) Allottees	6 Directors of the Company 16,270 shares(*)  3 Executive Officers of the Company 6,870 shares  25 employees of the Company <u>39,250 shares</u>  *Excluding Directors who are Audit and Supervisory Committee Members and Outside Directors	6 Directors of the Company 16,270 shares(*)  3 Executive Officers of the Company 6,870 shares  25 employees of the Company 41,850 shares  *Excluding Directors who are Audit and Supervisory Committee Members and Outside Directors

\*For details regarding this matter, please refer to “Notice of Disposition of Treasury Stock as Restricted Share-Based Remuneration for Directors (Excluding Directors Who Are Audit and Supervisory Committee Members) and Restricted Shares for Executive Officers and Employees” released on March 25, 2026.

2. Reason for the Change

The difference between the planned number of shares to be disposed of and the actual number is due to changes in the number of shares allocated to certain individuals who were originally scheduled to receive them at the time the decision to dispose of treasury shares was made, as a result of changes in their positions.