July 29, 2026

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 Dividends (Interim 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 June 30, 2026. Details are as follows. There's no revision to dividend forecast announced on January 30, 2026

1. Details of Dividends

	FY 2026 Interim dividends	Most recent dividend forecast (Announced on January 30, 2026)	FY 2025 Interim dividends
Record date	June 30, 2026	Same as at left	June 30, 2025
Dividend per share	¥8.00	Same as at left	¥25.00
Total dividend amount	¥ 173 million	—	¥541 million
Effective date	August 31, 2026	—	August 29, 2025
Source of funds for dividends	Retained earnings	—	Retained earnings

2. Reason

We regard returning profits to our shareholders as one of the most important managerial issues. Based on our dividend policy for fiscal FY2026, and after comprehensively considering our financial soundness, free cash flow, investments for future growth, and necessary retained earnings, we have decided to pay an interim dividend in order to enhance opportunities for returning profits to our shareholders.

(Reference) Breakdown of annual dividends

	Dividend per share		
	Interim	Year-end	Total
Dividend forecast for FY2026	—	¥ 8.00	¥ 16.00
Actual dividends for FY2026	¥ 8.00	—	—
Actual dividends for FY2025	¥ 25.00	¥ 24.00	¥ 49.00