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October 23, 2026

To Whom It May Concern,

Company name: Valuence Holdings Inc.
Representative: Shinsuke Sakimoto, Representative Director
(Securities Code: 9270; TSE Growth Market)
Contact: Shinichiro Sato, Director and CFO
(Phone +81-3-4580-9983)

Announcement Concerning Dividends of Surplus

Valuence Holdings Inc. (the "Company") announces that at a Board of Directors meeting held today, a resolution was made on dividends of surplus with a record date of August 31, 2026, as stated below.

1. Details of Dividends

	Determined amount	Latest dividend forecast (Announced on April 10, 2026)	Results for the previous fiscal year (Year ended August 31, 2025)
Record date	August 31, 2026	August 31, 2026	August 31, 2025
Dividend per share	45.00 yen	45.00 yen	10.00 yen
Total amount of dividends	593,187 thousand yen	—	131,495 thousand yen
Effective date	November 9, 2026	—	November 10, 2025
Source of dividend	Retained earnings	—	Retained earnings

2. Reason

The Company regards returning profits to shareholders as a key management priority, with the aim of sustainably enhancing corporate value over the medium to long term. Its basic policy is to pay stable dividends to shareholders, while taking into account factors such as funding needs for strategic investments aimed at future growth.

In line with this basic policy, and after comprehensively considering its business environment, financial position, consolidated financial results, free cash flow, and other factors, the Company has decided to pay a year-end dividend of 45.00 yen per share for the fiscal year ended August 31, 2026.

Going forward, the Company will continue to improve capital efficiency through a range of investments that contribute to enhancing corporate value, while maintaining financial soundness.