

This filing was originally prepared and published by the company in Japanese as it contained timely disclosure information to be submitted to the Tokyo Stock Exchange. The English translation is for your reference only. To the extent that there is any discrepancy between this English translation and the original Japanese filing, the Japanese filing will prevail.



April 30, 2025

Financial Release

Corporate Name ValueCommerce Co., Ltd.
Representative Jin Kagawa, Representative
Director,
President and CEO
Ticker Symbol 2491
Inquiries Masatomo Endo, Director and CFO
Phone 81 3 5210 6688

Notice of Revision of Earnings Forecasts for FY2025

ValueCommerce Co., Ltd. (the “Company”) hereby announces the following revisions made to its operating forecasts forecasts for FY2025, which the Company released on January 31, 2025, based on recent trends in business results.

●Revision to Operating Forecasts

Revised consolidated operating forecasts for cumulative Q2 of FY2025 (January 1, 2025 to June 31, 2025)

	Net sales	Operating income	Ordinary income	Net income attributable to owners of the parent	Basic EPS (Earnings per share)
	Million Yen	Million Yen	Million Yen	Million Yen	Yen
Previously released forecast (A)	15,100	2,300	2,300	2,000	92.33
Revised forecast (B)	14,455	1,655	1,655	2,000	92.31
Difference (B-A)	-645	-645	-645	-	
Percentage of change (%)	-4.3	-28.0	-28.0	-	
(Reference) Results for the previous second quarter (Q2 of FY2024)	14,957	2,198	2,222	1,512	52.48

Revised consolidated operating forecasts for FY2025 (January 1, 2025 to December 31, 2025)

	Net sales	Operating income	Ordinary income	Net income attributable to owners of the parent	Basic EPS (Earnings per share)
	Million Yen	Million Yen	Million Yen	Million Yen	Yen
Previously released forecast (A)	23,900	2,500	2,500	2,100	96.95
Revised forecast (B)	22,900	1,500	1,500	2,100	96.90
Difference (B-A)	-1,000	-1,000	-1,000	-	
Percentage of change (%)	-4.2	-40.0	-40.0	-	
(Reference) Results for the previous fiscal year(FY2024)	30,410	4,160	4,121	2,855	113.24

Revised non-consolidated operating forecasts for cumulative Q2 of FY2025 (January 1, 2025 to June 30, 2025)

	Net sales	Operating income	Ordinary income	Net income	Basic EPS (Earnings per share)
	Million Yen	Million Yen	Million Yen	Million Yen	Yen
Previously released forecast (A)	14,900	2,300	2,300	2,000	92.33
Revised forecast (B)	14,255	1,655	1,655	2,000	92.31
Difference (B-A)	-645	-645	-645	-	
Percentage of change (%)	-4.3	-28.0	-28.0	-	

Revised non-consolidated operating forecasts for FY2025 (January 1, 2025 to December 31, 2025)

	Net sales	Operating income	Ordinary income	Net income	Basic EPS (Earnings per share)
	Million Yen	Million Yen	Million Yen	Million Yen	Yen
Previously released forecast (A)	23,700	2,500	2,500	2,100	96.95
Revised forecast (B)	22,700	1,500	1,500	2,100	96.90
Difference (B-A)	-1,000	-1,000	-1,000	-	
Percentage of change (%)	-4.2	-40.0	-40.0	-	
(Reference) Results for the previous fiscal year(FY2024)	29,152	4,133	4,194	2,929	116.16

Reasons for Revision

(1) Consolidated operating forecasts

The main reason for the revision is related to the “Notice Regarding Termination of Transaction Agreement with LY Corporation With Respect to ‘StoreMatch’ and ‘STORE’s R[∞]’, and Conclusion of Basic Agreement With Respect to the Provision of Transition Support Services in Connection with the Foregoing,” which was published on January 31, 2025. Specifically, (i) ¥1 billion to be received as compensation for providing transition support services and (ii) a settlement payment for the decrease in net sales of the Company during the period when the Company’s services and the new service developed by LY Corporation were operating in parallel were initially planned to be recorded as net sales, forming the basis for our consolidated earnings forecasts. However, we have decided to record both of them as extraordinary income.

Comprehensive income attributable to owners of parent and Dividends Forecasts remain unchanged from the previously announced forecasts.

(2) Non-consolidated operating forecasts

Non-consolidated operating forecasts have been revised due to abovementioned reasons.

(Note) Operating forecasts presented above are based on information currently available to the Company and on certain assumptions the Company deems reasonable. Their presentation does not mean the Company guarantees their achievement. Actual operating results may differ materially from those described in this filing due to various factors.