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December 20, 2024

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 Determination of Details of Issuance of Stock Acquisition Rights (Stock Options)

Valuence Holdings Inc. (the "Company") hereby announces that it has finalized the undetermined items of the Stock Acquisition Rights to directors and employees of Company subsidiaries in accordance with the resolution of the Board of Directors Meeting held on November 22, 2024, as stated below.

1. Recipients of Stock Acquisition Rights and numbers thereof

Directors of Company subsidiaries	5	persons	100	units
Employees of Company subsidiaries	3	persons	50	units

2. Number of Stock Acquisition Rights
150 units

3. Type and number of shares to be subject to Stock Acquisition Rights
15,000 shares of Company's common stock

4. Value of assets financed upon the exercise of the Stock Acquisition Rights
77,600 yen per Stock Acquisition Right (776 yen per share)

5. Amount to be paid per Stock Acquisition Right
45,800 yen per Stock Acquisition Right (458 yen per share)

The paid-in amount per Stock Acquisition Right shall be the fair value of the Stock Acquisition Rights, calculated by a fair method, including the Black–Scholes model, as of the date of allocation of the Stock Acquisition Rights.

This paid-in amount shall be offset against claims of a Director or employee of a Company subsidiary

toward that subsidiary for monetary compensation, the resulting obligations for which are underwritten by the Company.