

July 18, 2025

To All Concerned,

Company Name VALQUA, LTD.

Representative Name Toshiharu Takisawa, Representative

Director, President and COO

(Code: 7995, TSE Prime Market)

Contact Yuko Kishi, General Manager,

Human Resources Group (TEL. 03-5434-7373)

Notice Concerning Completion of Payment for Disposal of Treasury Shares as Restricted Stock Compensation

VALQUA, LTD. ("VALQUA" or the "Company") hereby announces that the Company has today completed payment procedures for the disposal of treasury shares as restricted stock compensation, as was resolved at the meeting of the Company's Board of Directors on June 25, 2025, as detailed below. For the details of this matter, please refer to the "Notice Concerning Disposal of Treasury Shares as Restricted Stock Compensation" dated June 25, 2025.

Outline of the Disposal

(1) Date of the disposal	July 18, 2025
(2) Class and number of	Common stock of the Company 26,900 shares
shares to be disposed of	
(3) Disposal price	2,979 yen per share
(4) Total value of disposal	80,315,100 yen
(5) Planned recipients	Directors of the Company(*): 3 persons 13,100 shares
	Executive Officers of the Company(*): 15 persons 13,800 shares
	(including those treated as equivalent to Executive Officers)
	*Excluding Outside Directors.