



May 15, 2026

To All Concerned,

Company Name: VALQUA, LTD.  
Representative: Toshiharu Takisawa, Representative Director, President and COO  
(Securities code: 7995, TSE Prime Market)  
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### Notice Regarding Differences Between Full-Year Standalone Results and the Prior Fiscal Year's Results

VALQUA, LTD. ("VALQUA" or the "Company") hereby announces that differences have arisen between its full-year non-consolidated results for the fiscal year ended March 31, 2026 (April 1, 2025 to March 31, 2026) and the prior fiscal year's results, as set forth below.

1. Differences between full-year non-consolidated earnings and previous fiscal year results (from April 1, 2025 to March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit	Earnings per share
Actual results of the previous fiscal year ended March 31, 2025 (A)	Millions of yen 39,753	Millions of yen (140)	Millions of yen 4,838	Millions of yen 5,156	Yen 292.96
Actual results of the fiscal year ended March 31, 2026 (B)	40,300	1,481	6,751	6,841	388.27
Change (B-A)	547	1,621	1,912	1,684	
Change (%)	1.4	-	39.5	32.7	

2. Reasons for differences

Operating income and ordinary income substantially exceeded the prior fiscal year's figures due to higher net sales, an improved gross profit margin and a reduction in selling, general and administrative expenses, primarily personnel expenses. Net income for the period also exceeded the prior fiscal year's result, aided by the increase in ordinary income and by a decrease in extraordinary losses compared with the prior year, which included a loss on the sale of equity securities of an affiliate.

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