



May 19, 2026

To All Concerned,

Company Name: VALQUA, LTD.  
Representative: Toshiharu Takisawa, Representative Director, President and COO  
(Securities code: 7995, TSE Prime Market)  
Inquiries: Koshiro Endo, General Manager, Investor Relations Division  
(TEL. +81-3-5434-7372)

**(Correction / Correction of Numerical Data) Notice of Partial Correction to "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 [Japanese GAAP]"**

Regarding the "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 [Japanese GAAP]" announced on May 15, 2026, it was discovered that a part of the presentation in the consolidated statement of income requires correction, so we hereby notify you as follows. In addition, as there were also corrections to the numerical data, we will also transmit the corrected numerical data.

1. Reason for corrections

Following the announcement of the "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 [Japanese GAAP]", it was discovered that there was an error in figures of the components of selling, general and administrative expenses in the consolidated statement of income, which we are now correcting. Please note that there is no impact on profit or loss due to this correction. Additionally, there are no corrections to the supplementary materials of consolidated financial results and the financial results earnings briefing.

2. Details of corrections

The corrected parts are underlined.

(2) Consolidated statements of income and consolidated statement of comprehensive income (Consolidated statements of income)

**【Before corrections】**

(2) Consolidated statements of income and consolidated statement of comprehensive income (Consolidated statements of income)

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	60,113	58,556
Cost of sales	36,269	33,571
Gross profit	23,843	24,984
Selling, general and administrative expenses		
Remuneration, salaries and allowances for directors (and other officers)	7,767	6,866
Provision for bonuses	397	431
Provision for bonuses for directors (and other officers)	86	80
Retirement benefit expenses	(270)	(292)
Research and development expenses	1,547	519
Other	8,646	10,279
Total selling, general and administrative expenses	18,174	17,883
Operating profit	5,669	7,100

**【After corrections】**

(2) Consolidated statements of income and consolidated statement of comprehensive income (Consolidated statements of income)

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	60,113	58,556
Cost of sales	36,269	33,571
Gross profit	23,843	24,984
Selling, general and administrative expenses		
Remuneration, salaries and allowances for directors (and other officers)	7,767	7,586
Provision for bonuses	397	393
Provision for bonuses for directors (and other officers)	86	80
Retirement benefit expenses	(270)	(252)
Research and development expenses	1,547	1,394
Other	8,646	8,682
Total selling, general and administrative expenses	18,174	17,883
Operating profit	5,669	7,100

End of document