July 17, 2026

To All Concerned,

Company Name	VALQUA, LTD.
Representative Name	Toshiharu Takisawa, Representative Director, President and COO (Code: 7995, TSE Prime Market)
Contact	Atsushi Nobe, 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. (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 24, 2026, 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 24, 2026.

Outline of the Disposal

(1) Date of the disposal	July 17, 2026
(2) Class and number of shares to be disposed of	Common stock of the Company 13,700 shares
(3) Disposal price	7,740 yen per share
(4) Total value of disposal	106,038,000yen
(5) Planned recipients	Directors of the Company(*): 3 persons 5,200 shares Executive Officers of the Company(*): 15 persons 8,500 shares (including those treated as equivalent to Executive Officers) *Excluding Outside Directors.