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April 11, 2025

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)

Notice of Revisions to Consolidated Financial Results Forecasts for the Fiscal Year Ending August 31, 2025

Valuence Holdings Inc. (the “Company”) announces that the Company has resolved at the Board of Directors meeting held today to revise the consolidated financial results forecasts for the fiscal year ending August 31, 2025, which was announced on October 11, 2024, in light of recent performance trends and other factors as follows. Please refer to the details below.

1. Revisions to the consolidated financial results forecasts for the fiscal year ending August 31, 2025 (September 1, 2024 to August 31, 2025)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecasts (A)	84,000	600	430	50	3.83
Revised forecasts (B)	84,200	1,300	1,150	400	30.50
Change (B-A)	200	700	720	350	
Change (%)	0.2%	116.7%	167.4%	700.0%	
(Reference) Actual results for the fiscal year ended August 31, 2024	81,468	(426)	(764)	(1,709)	(131.53)

2. Reason for the Revision

In terms of purchases, purchases has been remaining firm due to the strengthening of purchases through alliances, including department stores and financial institutions, as well as the contribution of expanded purchases overseas. In terms of sales, in addition to the opening of ALLU SHINJUKU, sales of seamless listings, which allows products to be listed on retail e-commerce sites by taking advantage of the lead time for the STAR BUYERS AUCTION listing, that began on a full-scale basis from the beginning of the fiscal year are also favorable. In addition, the gross profit margin is on a recovery trend due to continued purchases with an emphasis on gross profit margin, etc., and efficiency-oriented business operations and structural reforms through optimal resource allocation are also progressing steadily.

On the other hand, we have reviewed our financial results forecasts from the third quarter onward in light of the uncertain impact of a series of tariff measures imposed by President Trump of the United States on the demand decline of our overseas partners in the auctions and on overseas e-commerce sales.

We are also considering the possibility of implementing measures for the next fiscal year, such as extending the period of e-commerce listing through seamless listings. In light of the above, the consolidated financial results forecasts for the fiscal year have been revised as shown in the table above. For details, please refer to the “Q2 FY25 Financial Results” announced today (April 11, 2025). There is no change to the dividend forecast (fiscal year-end dividend of 5 yen) per share announced on October 11, 2024.

*The above forecasts are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Actual results may differ from these forecasts for a number of reasons.