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January 9, 2026

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 Forecasts and Dividend Forecast for the Fiscal Year Ending August 31, 2026

Valuence Holdings Inc. (the "Company") hereby announces that, at a meeting of the Board of Directors held today, it resolved to revise its consolidated financial forecasts and dividend forecast for the fiscal year ending August 31, 2026, which were previously announced on October 10, 2025, in light of recent performance trends and other relevant factors, as set forth below.

1. Revisions to the consolidated financial forecasts for the fiscal year ending August 31, 2026

(1) Consolidated financial forecasts for the fiscal year ending August 31, 2026
(September 1, 2025 to August 31, 2026)

	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)	93,500	1,900	1,670	730	55.51
Revised forecasts (B)	99,000	4,000	3,700	1,900	144.55
Change (B-A)	5,500	2,100	2,030	1,170	
Change (%)	5.9%	110.5%	121.6%	160.3%	
(Reference) Actual results for the fiscal year ended August 31, 2025	84,841	1,453	1,315	681	52.00

(2) Reason for the Revision

During the first quarter of the consolidated fiscal year under review, the Company continued to implement a procurement policy that prioritizes gross profit margins, while also pursuing operational efficiency in advertising expenditures and the operation of buying offices. Despite maintaining these initiatives, the Company was able to secure procurement volumes exceeding its initial plan across all product categories. Although external factors such as rising bullion market prices contributed to these results to a certain extent, the Company recognizes that they were primarily attributable to the steady accumulation of its procurement efforts and disciplined business operations.

On the sales side, in addition to having secured ample inventory at the beginning of the fiscal year, the Company advanced sales activities by selecting optimal sales channels under favorable procurement conditions, resulting in strong performance in both its proprietary auctions and retail operations. In particular, retail sales progressed steadily as sales strategies tailored to the individual characteristics of each of the Company's five domestic stores proved effective. Furthermore, in the e-commerce segment, sales expanded due to initiatives such as the extension of seamless listing periods, and the effects of investments made in recent years are steadily becoming evident.

With respect to expenses, the Company has continued to emphasize operational efficiency, and its structural reforms are progressing generally in line with its plan.

Regarding the Company's outlook for the second half of the fiscal year, the Company has conservatively estimated market conditions and other external factors and therefore maintains its initial full-year plan. However, based on the results of the first quarter of the consolidated fiscal year and current business conditions, the Company has revised its full-year consolidated financial forecasts as set forth in the table above. For further details, please refer to the "Q1 FY26 Financial Results," which was announced today (January 9, 2026).

2. Revisions to the Dividend Forecast

(1) Details of the Revisions

	Annual dividends		
	Second quarter-end	Fiscal Year-end	Total
Previous forecast (Disclosed on October 10, 2025)	Yen 0.00	Yen 15.00	Yen 15.00
Revised forecast	0.00	30.00	30.00
Results for the previous fiscal year (Fiscal year ended August 31, 2025)	0.00	10.00	10.00

(2) Reasons for the Revision

The Company regards the return of profits to shareholders as an important management priority, with the aim of achieving medium- to long-term and sustainable growth in corporate value. Based on this perspective, and taking into consideration strategic funding requirements for future growth, the Company's basic policy is to provide shareholders with stable dividends.

In accordance with this basic policy, and in conjunction with the revision of the full-year consolidated financial forecasts for the fiscal year ending August 31, 2026, the Company has decided to increase the year-end dividend forecast for the fiscal year ending August 31, 2026, by 15 yen per share to 30 yen.

*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.