



February 4, 2026

To All Concerned,

Company Name: VALQUA, LTD.

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(Securities code: 7995, TSE Prime Market)

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Notice Concerning Revision to Full-Year Consolidated Earnings Forecast

VALQUA, LTD. ("VALQUA" or the "Company") hereby announces that it has revised its consolidated earnings forecast for the fiscal year ending March 2026 (April 1, 2025 to March 31, 2026), as follows.

1. Revision to full-year consolidated earnings forecast for the fiscal year ending March 31, 2026 (April 1, 2025 to March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A)	Millions of yen 62,000	Millions of yen 7,000	Millions of yen 7,000	Millions of yen 4,800	Yen 272.64
Revised forecast (B)	58,000	7,000	7,000	4,800	272.56
Change (B-A)	(4,000)	-	-	-	
Change (%)	(6.5)	-	-	-	
(Reference) Results for the previous fiscal year (Fiscal year ended March 31, 2025)	60,113	5,669	5,999	4,676	265.80

2. Reason for the revision

For the nine-month period of the consolidated third quarter, consolidated earnings fell short of the benchmark set as of the end of the quarter primarily due to lower-than-expected sales in the High Performance Plastics Products Business. In addition, following a detailed review of recent earnings trends, it has become evident that a full-scale recovery in this business is likely to materialize from the next fiscal year onward. Accordingly, we have revised the forecast for consolidated net sales for the full fiscal year.

There is no change to the previous forecast for each profit item, as performance has generally been tracking in line with plan.

(Note) This forecast incorporates fluctuations in demand in the advanced industries market and others, as well as increases in energy and raw material prices and logistics costs to a certain extent. However, the forecast values and actual results may differ from each other should there arise an event that has a significant impact on the Group's business environment, such as disruptions in global supply chains, rapid fluctuations in foreign exchange rates, or further deterioration in geopolitical issues around the world.

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