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October 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 Regarding Recording of Extraordinary Loss (Impairment Loss)

Valuence Holdings Inc. (the “Company”) hereby announces that it recorded an extraordinary loss (impairment loss) for the fourth quarter of the fiscal year ended August 31, 2026 (June 1, 2026 to August 31, 2026), as described below.

1. Recording and Details of Extraordinary Loss (Impairment Loss)

As part of its efforts to expand the scope of its reuse business, the Company Group operates an automotive business that provides one-stop services ranging from vehicle purchasing and sales to servicing and maintenance. In October 2023, the Company Group also began rolling out in Japan “TWISTED,” a custom vehicle brand developed by UK-based Twisted Group Limited, in for which the Company Group holds exclusive distribution rights in Japan.

However, procedures required to register and sell “TWISTED” vehicles in Japan, including emissions testing, took longer than initially anticipated. As a result, the commencement of “TWISTED” vehicle sales and the achievement of profitability for the automotive business as a whole, including servicing and maintenance, were significantly delayed. Consequently, the performance of the automotive business has remained below the initial plan.

In light of these circumstances, the Company reviewed its business plan based on the current business environment and future earnings outlook and carefully assessed the recoverability of fixed assets related to the automotive business. As a result, the Company decided to write down the carrying amount of such fixed assets to a nominal value and record the resulting decrease of 311 million yen as an impairment loss under extraordinary losses.

Meanwhile, sales of “TWISTED” vehicles have recently begun to progress. In addition, at “Valuence AUTOMOTIVE YOKOHAMA,” which houses both a showroom and a certified automobile maintenance facility, the Company Group has established a structure capable of providing integrated services ranging from vehicle sales and customization to servicing and maintenance. Going forward, the Company Group will continue working to strengthen the earnings base of its automotive business while leveraging synergies with the customer base it has developed through its reuse business for branded goods and other products.

2. Impact on Financial Results

The impact of this matter on the Company’s financial results has been reflected in the “Consolidated Financial Results for the Fiscal Year Ended in August 2026 [Japanese GAAP],” announced today.