



September 11, 2025

Company name: W Scope Corporation
Representative President Choi Won-Kun
(Code: 6619 TSE Prime)
Contact Director Hideo Ouchi
(<https://w-scope.co.jp/ir/contact.html>)

Notice of Recording Non-Operating Income and Expenses

For the second quarter (interim) of the fiscal year ended January 2026 (February 1, 2025 to July 31, 2025), non-operating profit and loss are reported as follows.

1. Recording of Non-Operating Income and Expenses

Account title	Amount	Reasons for recording
Non-operating income		
Compensation income	148 million yen	The Company recorded ¥111 million in the first quarter of the fiscal year under review, but recorded ¥148 million as compensation for surplus inventories, etc. received from customers.
Non-operating expenses		
Interest expenses	122 million yen	The Company recorded ¥65 million in the first quarter of the fiscal year under review, but recorded ¥122 million as interest expense on borrowings from financial institutions of consolidated subsidiaries.
Equity in losses of affiliates	2.402 billion yen	In the first quarter, ¥1.347 billion was recorded, but ¥2.402 billion was recorded mainly based on the financial statements of W-SCOPE CHUNGJU PLANT CO., LTD., an equity-method affiliate.
Foreign exchange losses	199 million yen	Although ¥36 million was recorded in the first quarter of the fiscal year under review, the Group recorded a ¥199 million valuation loss arising mainly from the valuation of receivables and payables denominated in foreign currencies held by the Group as of the last day of the second quarter (the end of July 2025) at the exchange rate on that date.

2. Effect on income

Please refer to "Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending January 2026 (Interim Term)[Japanese GAAP]" announced today (September 11, 2025) for the effect of the recording of this non-operating income and loss.