



February 27, 2026

Company name: World Co., Ltd.
Representative: Nobuteru Suzuki
Representative Director of the Board, President and
Executive Officer
(Securities code: 3612; Prime Market of TSE)
Contact: Keiichi Nakabayashi
Member of the Board, Executive Vice President and
Executive Officer
(Phone: +81-3-6887-1300)

Notice about the early application of IFRS 18 Presentation and Disclosure in Financial Statements

At the Meeting of Board of Directors held today, we passed a resolution on the early application of IFRS 18 Presentation and Disclosure in Financial Statements (hereinafter referred to as “IFRS 18”) from the fiscal year starting on March 1, 2026, prior to the fiscal year starting after January 1, 2027, which is its mandatory application date, concerning which we would like to inform you as follows:

1. Purpose of the early application

We have tried to enhance transparency in financial information and international comparability through application of IFRS. We aim to achieve the following three goals, speedily achieving consistency between such KPIs as ROIC that we focus in the next Medium-Term Management Plan and the categories (operating, investing and financing) in the IFRS 18, by making early application of the IFRS 18 in the next Medium-Term Management Plan starting from the next fiscal year.

(1) Accuracy improvement for global business performance comparison

We make it possible to ensure objective business performance comparison with our domestic and overseas competitors by adopting “operating profit”, a global common definition, in advance. With this, our main businesses’ profit-earning capability will be easily comparable and visualized with high transparency through “operating profit” clearly defined by the IFRS 18.

(2) Clarification of management viewpoints

For our unique KPIs (management performance indicators) used for business management, we plan to rename the current “core operating profit” to “normalized operating profit”, used as it is in principle, and we promote more constructive dialog with investors by improving the transparency for its calculation basis.

(3) Improvement in understanding of profit structure

We clearly distinguish between the operating profit resulting from our main businesses and the profit generated from investing and financing activities by introducing new categories of the income statement (operating, investing and financing). This will contribute to improvement in analytical capability in our company’s profit details and profit continuity.

This decision on early application represents our corporate attitude always pursuing the quality of information disclosure, and we believe it contributes to further reinforcement of our corporate governance.

2. Application starting date

We plan to start its application from the fiscal year starting on March 1, 2026. In line with this, we expect that the first financial statements prepared under the IFRS 18 will be the Consolidated Financial Results for the First Three Months of the Fiscal Year Ending February 28, 2027.

3. Outlook for the future

Following the early application of the IFRS 18, we plan to present the previous financial year's consolidated financial statements, presented as comparative information, by applying the IFRS 18 retroactively. We will appropriately disclose more details through future announcements of our financial results, etc.

In addition, we plan to disclose the next Medium-Term Management Plan by reflecting the early application of the IFRS 18 as well at the announcement of the Consolidated Financial Results for the Fiscal Year Ended February 28, 2026, scheduled in April 2026.