



March 19, 2026

Company name: W Scope Corporation

Representative: President Choi Won-Kun

(Code: 6619 TSE Prime)

Contact: Director Ouchi Hideo

(<https://w-scope.co.jp/ir/contact.html>)

Notice on Recording of Non-operating Income and Expenses and Extraordinary Losses

For the year ended January 31, 2025 (from February 1, 2025 to January 31, 2026), non-operating income and loss are reported as follows:

1. Recording of Non-operating Income and Expenses and Extraordinary Losses

Account	price	reason for accounting
Non-operating income		
subsidy income	114 million yen	106 million yen was recorded in the third quarter, and 114 million yen has been recorded mainly as research and development-related subsidies.
Compensation income	150 million yen	149 million yen was recorded in the third quarter, and 150 million yen has been recorded as compensation income for excess inventory from business partners.
Non-operating expense		
Interest paid	238 million yen	181 million yen was recorded in the third quarter, and 238 million yen has been recorded as interest paid on borrowings from financial institutions by consolidated subsidiaries.
Investment loss on equity method	6,331 million yen	4,131 million yen was recorded in the third quarter, and 6,331 million yen has been recorded mainly based on the financial report of W-SCOPE CHUNGJU PLANT CO., LTD., an equity method affiliate.
Exchange losses	192 million yen	197 million yen was recorded in the third quarter, and 192 million yen has been recorded as valuation losses arising mainly from the evaluation of foreign currency-denominated receivables and payables held by our Group at the exchange rate as of the subsidiary's fiscal year-end (end of December 2025).
Extraordinary loss		
Impairment losses on fixed assets	579 million yen	579 million yen has been recorded as impairment losses due to indications of impairment recognized at W-SCOPE KOREA CO., LTD., a consolidated subsidiary.
Loss on sales of shares of associated company	468 million yen	468 million yen has been recorded as loss on sale due to the partial sale of shares of W-SCOPE CHUNGJU PLANT CO., LTD., an equity method affiliate.

2. Effect on income

Please refer to "Consolidated Financial Results for the Fiscal Year Ended January 2026 [Japanese GAAP]" announced today (March 19, 2026) for the effect of the recording of this non-operating income and loss.