



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 Regarding Variance from Previous Year's Non-Consolidated Results and Recording of Extraordinary Losses (Non-Consolidated)

We would like to inform you about the differences in the individual results for the year ended January 31, 2026 from the previous fiscal year.

Difference between non-consolidated results for the fiscal year ended January 2026 and results for the previous fiscal year (from February 1, 2025 to January 31, 2026)

	Net sales	Operating income	Ordinary income	Net Income	Per share Net income
	Millions of Yen	Millions of Yen	Millions of Yen	Millions of Yen	Yen Sen
Results for the previous fiscal year (A)	577	△267	△236	△237	△4.33
Actual (B)	225	△275	△286	△5,722	△103.69
Change (B-A)	△352	△7	△49	△5,484	
Change (%)	△60.9	-	-	-	

1. Reasons for the difference

Net sales for the current fiscal year fell below the previous year's results, primarily due to decreased shipments resulting from inventory adjustments by U.S. customers.

In addition, net income for the current fiscal year fell below the previous fiscal year due to the recording of loss on valuation of shares of affiliated companies and loss on valuation of bonds of affiliated companies as extraordinary losses.

2. Recording of Extraordinary Losses (Non-Consolidated)

In the non-consolidated financial statements for the consolidated cumulative period of the fiscal year ended January 2026 (February 1, 2025 - January 31, 2026), the Company recorded impairment losses on its investment in W-SCOPE KOREA CO., LTD., a consolidated subsidiary, in accordance with the ""Accounting Standard for Financial Instruments,"" due to a decline in the recent valuation of shares and convertible bonds. As a result, loss on valuation of shares of affiliated companies of 4,098 million yen and loss on valuation of bonds of affiliated companies of 1,093 million yen were recorded as extraordinary losses.

The above extraordinary losses will be eliminated in the consolidated financial statements as they are intercompany transactions, and therefore will have no impact on the consolidated results for the fiscal year ended January 2026.