

Company Name: W-SCOPE Corporation

Representative: Choi Won-Kun

(Code No.: 6619; TSE Prime)

Contact: Hideo Ouchi, Director

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

Notice on Recording of Non-Operating Income and Expenses

For the Second quarter of the fiscal year ending January 2027 (from February 1, 2026 to July 30, 2026), non-operating income as follows:

1. Regarding Recording of Non-Operating Income Expenses

Account	Price	Reason for accounting
Non-Operating Income		
Exchange income	42 million yen	62 million yen was recorded in the first quarter, and this amount primarily represents valuation gains arising from the revaluation of foreign currency-denominated receivables and payables held by our Group at the consolidated subsidiaries as of the end of the second quarter (end of June 2026) using the exchange rate on that date.
Subsidy income	84 million yen	24 million yen was recorded in the first quarter, and this amount was primarily recorded as research and development-related subsidies at consolidated subsidiaries.
Non-Operating Expenses		
Interest expense	146 million yen	72 million yen was recorded in the first quarter, and this amount was recorded as interest expense on borrowings from financial institutions at consolidated subsidiaries.
Investment loss on equity method	1,694 million yen	1,682 million yen was recorded in the first quarter, and this amount was primarily recorded based on the financial results of W-SCOPE CHUNGJU PLANT CO., LTD. (WCP), an equity-method affiliate (of which 200 million yen represents valuation losses on convertible bonds issued by WCP (932 million yen was recorded in the first quarter)).

2. Effect on income

Please refer to the ""Consolidated Financial Results for the First Quarter of the Fiscal Year Ending January 2027 [Japanese GAAP]"" announced today (September 10, 2026) for the effect of the recording of this non-operating income and expenses.