Year ending January 31, 2025 Consolidated Financial Results for the Second Quarter (Interim Period) [Japanese GAAP]

September 12, 2024

Company name: W Scope Corporation Listed stock exchanges Tokyo

Stock code 6619 URL https://w-scope.co.jp/

Representative Title: President and Representative Director (Name) Choi Won-Kun

Contact Title: Director (Name) Ouchi Hideo (TEL) 03-6432-5320

Scheduled date of semi-annual report submission September 13, 2024 Scheduled date of commencement of dividend payment —

Preparation of supplementary materials for financial results : Yes

Holding of financial results briefing : Yes (For institutional investors and analysts)

(Amounts are rounded down to the nearest million yen)

Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending January 2025 (Interim Period) (February 1, 2024-July 31, 2024)

(1)Consolidated Operating Results (Cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Attributable to owners of parent Interim net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Interim period ended January 2025	29,062	23.6	1,070	△60.8	1,751	△45.9	1,280	212.2
Interim period ended January 2024	23,520	16.5	2,731	△0.9	3,236	△8.0	410	△80.1

(NOTE) Comprehensive income Interim period ended January 2025 10,865Millions of yen △4.9%) Interim period ended January 2024 11,429Millions of yen 31.2%)

	Per share Net income	Fully diluted Per share Net income
	Yen	Yen
Interim period ended January 2025	23.32	23.21
Interim period ended January 2024	7.44	7.34

(NOTE) As the Company changed its fiscal year-end from December 31 to January 31 in the fiscal year ended January 2024, the period for comparison differs from the previous interim consolidated accounting period (January 1, 2023 to June 30, 2023). However, the rate of change from the previous interim period is presented as reference figures.

(2)Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
Interim period ended January 2025	201,848	134,663	29.0
Fiscal Year ended January 2024	171,000	123,797	31.3

(Reference) Shareholders' equity Interim period ended January 2025 58,618Millions of yen Year ended January 2024 53,519Millions of yen

2.Dividends

	Dividend per share				
	End of first quarter	End of second quarter	End of the third quarter	Term end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal Year ended January 2024	—	0.00	—	0.00	0.00
Fiscal Year ended January 2025	—	0.00			
Fiscal Year ended January 2025 (Forecast)			—	0.00	0.00

(NOTE) Revisions to the dividend forecasts most recently announced : None

3.Consolidated Financial Forecast for the Year Ending January 2025 (February 1, 2024-January 31, 2025)

Consolidated earnings forecasts for the fiscal year ending January 2025 are undecided because it is difficult to reasonably calculate them at this time. We will announce it as soon as it becomes possible to disclose it.

For information regarding consolidated performance forecasts, please refer to the attached document, Page 3, Section 1.3: "Qualitative Information on the Quarterly Financial Results – Explanation of Future Forecasts Including Consolidated Performance Forecasts."

※ Notes

(1)Significant changes in the scope of consolidation during the current interim period : None

New —Company (Company name) 、 Exclusion —Company (Company name)

(2)Adoption of Special Accounting Methods for Preparing Interim Consolidated Financial Statements : Yes

(3)Changes in accounting policies and changes or restatement of accounting estimates

① Changes in accounting policies caused by revision of accounting standards : None

② Changes in accounting policies other than ① : None

③ Changes in accounting estimates : None

④ Restatement of revisions : None

(4)Number of shares outstanding (common shares)

① Number of shares outstanding at the end of the period (including treasury stock)	FY 2025/1 2Q	55,225,600Shares	FY 2024 4Q	55,225,600Shares
② Number of treasury stock at the end of the period	FY 2025/1 2Q	300,473Shares	FY 2024 4Q	300,375Shares
③ Average number of shares outstanding (interim period)	FY 2025/1 2Q	54,925,216Shares	FY 2024 2Q	55,137,701Shares

※ The financial results for the second quarter (interim term) are not subject to review by a certified public accountant or an auditing firm.

※ Explanations and other special notes concerning the appropriate use of business performance forecasts

(Notes on forward-looking statements)

The earnings forecasts and other forward-looking statements herein are based on information currently available to the Company and on certain assumptions deemed to be reasonable, and do not constitute guarantees by the Company of future performance. Actual results may differ materially from the forecast depending on a range of factors. Please refer to "(1) Explanation of Operating Results" of the Qualitative Information on the Quarterly Financial Results for P.2"1. of the Attachment for the assumptions upon which the forecasts are based and notes for using the forecasts.

(Method of obtaining supplementary material on financial results and details of financial results briefing session)

We plan to hold a briefing for institutional investors and analysts on Friday, September 13, 2024. The video of this briefing and the materials used on the day will be posted on our website promptly after the briefing.