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Consolidated Financial Results for the First Nine Months of the Fiscal Year Ending February 28, 2025 <under IFRS>

January 8, 2025

Company name: World Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 3612
 URL: <https://corp.world.co.jp/>
 Representative: Nobuteru Suzuki, Representative Director of the Board
 President and Executive Officer
 Inquiries: Keiichi Nakabayashi, Member of the Board
 Executive Vice President and Executive Officer
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 Scheduled date to commence dividend payments: –
 Preparation of supplementary material on financial results: Yes
 Holding of financial results presentation meeting: None

(Millions of yen with fractional amounts rounded, unless otherwise noted.)

1. Consolidated financial results for the first nine months of the fiscal year ending February 28, 2025 (from March 1, 2024 to November 30, 2024)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Revenue		Core operating profit		Operating profit		Profit before tax	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended November 30, 2024	167,036	1.0	14,223	(3.3)	14,281	(3.3)	13,435	(4.8)
Nine months ended December 31, 2023	165,420	5.1	14,708	18.3	14,763	21.6	14,108	27.0

(Note) Core operating profit is Revenue less Cost of sales and Selling, general and administrative expenses.

	Profit attributable to owners of parent		Basic earnings per share	Diluted earnings per share
	Millions of yen	%	Yen	Yen
Nine months ended November 30, 2024	8,378	2.6	240.46	240.46
Nine months ended December 31, 2023	8,163	25.5	230.15	230.15

(Notes) 1. During the fiscal year ended February 29, 2024, the Company finalized the provisional accounting treatment for business combinations. As a result, figures for the nine months ended December 31, 2023, reflect the finalization of the provisional accounting treatment.

2. Basic earnings per share takes into consideration the amount not attributable to common shareholders of parent (amount attributable to owners of other equity instruments).

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
	Millions of yen	Millions of yen	Millions of yen	%
As of November 30, 2024	246,012	88,924	83,650	34.0
As of February 29, 2024	239,685	88,418	82,010	34.2

2. Cash dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended February 29, 2024	–	26.00	–	30.00	56.00
Fiscal year ending February 28, 2025	–	37.00	–		
Fiscal year ending February 28, 2025 (Forecast)				43.00	80.00

- (Notes) 1. Revisions to the forecast of cash dividends most recently announced: Yes
 2. Regarding revisions of dividends forecasts, please refer to “Notice of Revision of the Financial Result Forecast for the Fiscal Year and Revision of Dividend Forecast (Dividend Increase)” announced today (January 8, 2025).

Breakdown of fiscal year-end dividends for the fiscal year ended February 29, 2024

Ordinary dividend per share: 25.00 yen

Commemorative dividend per share: 5.00 yen (commemorative dividend for the 5th anniversary of the Company’s listing)

3. Consolidated earnings forecasts for the fiscal year ending February 28, 2025 (from March 1, 2024 to February 28, 2025)

(Percentages indicate year-on-year changes.)

	Revenue		Core operating profit		Operating profit		Profit before tax	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ending February 28, 2025	230,000	–	17,000	–	16,500	–	15,500	–

	Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Yen
Fiscal year ending February 28, 2025	11,100	–	318.90

- (Notes) 1. Revisions to earnings forecasts most recently announced: Yes
 2. Core operating profit is Revenue less Cost of sales and Selling, general and administrative expenses.
 3. Basic earnings per share takes into consideration the amount not attributable to common shareholders of parent (amount attributable to owners of other equity instruments).
 4. Due to the change in the fiscal year-end, the consolidated accounting period for the previous fiscal year is an 11-month period from April 1, 2023 to February 29, 2024. Accordingly, the year-on-year changes are not presented for the full-year earnings forecasts.
 5. Regarding revisions of consolidated earnings forecasts, please refer to “Notice of Revision of the Financial Result Forecast for the Fiscal Year and Revision of Dividend Forecast (Dividend Increase)” announced today (January 8, 2025).

*** Notes**

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

Newly included: –

Excluded: –

(2) Changes in accounting policies, changes in accounting estimates

a. Changes in accounting policies required by IFRS: None

b. Changes in accounting policies due to other reasons: None

c. Changes in accounting estimates: None

(3) Number of issued shares (ordinary shares)

a. Total number of issued shares at the end of the period (including treasury shares)

As of November 30, 2024	34,390,965 shares
As of February 29, 2024	34,390,965 shares

b. Number of treasury shares at the end of the period

As of November 30, 2024	320,608 shares
As of February 29, 2024	358,808 shares

c. Average number of shares during the period

For the nine months ended November 30, 2024	34,055,355 shares
For the nine months ended December 31, 2023	34,008,938 shares

*** Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit corporation: None**

*** Proper use of earnings forecasts, and other special matters**

(Caution regarding forward-looking statements and others)

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Any statements herein do not constitute assurances regarding actual results by the Company. Actual business and other results may differ substantially due to various factors. For the suppositions that form the assumptions for earnings forecasts and cautions concerning the use thereof, please refer to the section of “(3) Explanation of consolidated earnings forecasts and other forward-looking statements” of “1. Qualitative information on quarterly consolidated financial results” of the attached material.