March 13, 2025

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 of Recording Non-Operating Income and Expenses

For the year ended January 31, 2025 (from February 1, 2024 to January 31, 2025), non-operating income and loss are reported as follows:

1. Recording of Non-Operating Income and Expenses

Account title	Amount	Reasons for recording
Non-operating income		
Foreign exchange gain	1,014 million yen	Valuation gains mainly arise from the valuation of foreign currency-denominated receivables and payables held by consolidated subsidiaries as of the end of the fiscal year ended December 31, 2024, at the exchange rate on that date.
Non-operating expenses		
Interest expenses	367 million yen	Interest expenses on loans from financial institutions of consolidated subsidiaries.
Equity in losses of affiliates	3,007 million yen	Losses arising from the change of WCP from a consolidated subsidiary to an equity-method affiliate.

2. Effect on income

Please refer to "Consolidated Financial Results for the Fiscal Year Ended January 2025 [Japanese GAAP]" announced today (March 13, 2025) for the effect of the recording of this non-operating income and loss.