



14 February 2022

Company Name: W-Scope Corporation
Stock Exchange Listing: Tokyo Stock Exchange Section I
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Notice of Change of Accounting Auditor

W-Scope Corporation (hereinafter referred to as "the Company") hereby announces that the Board of Corporate Auditors of the Company, at its meeting held today, passed a resolution regarding the change of the accounting auditor who will conduct the audit certification under Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act. The details are as follows:

1. Date of Change
25th March 2022 (Scheduled date of the 17th Ordinary Annual General Meeting of Shareholders)

2. Change of Accounting Auditors

- 1) Newly Appointed Accounting Auditor

① Name of Accounting Auditor	Mazars Audit LLC
② Office Address	ATT New Tower 11F 2-11-7 Akasaka, Minato-ku Tokyo 107-0052 Japan
③ Names of Auditors in Charge (TBC)	Shota Oya, Satoshi Tajima
④ Registration status under the JIPCA's registration system for listed companies' audit firms	Listed as a semi-registered firm

- 2) Resigning Accounting Auditor

① Name of Accounting Auditor	KPMG AZSA LLC
② Office Address	AZSA Centre Building, 102 Tsukudo-cho, Shinjuku, Tokyo, Japan
③ Names of Auditors in Charge	Shinichi Wakao, Toshiharu Asano

3. Reasons for appointing Mazars Audit LLC as a candidate for the new accounting auditor position:
The Board of Statutory Auditors has selected Mazars Audit LLC [hereafter referred to Mazars] as a candidate for the position of accounting auditor because, in its overall judgment, Mazars has the expertise, independence, appropriateness, and audit quality system as an accounting auditor, and also has a high level of global response capability based on its strong overseas network, and can be expected to conduct audits from a new perspective and to manage audit operations effectively and efficiently in light of the Company's business scale and recent business environment.

4. Date of most recent appointment of accounting auditor to be retired
Since 2009.

It was extremely difficult to investigate the period before the above date. The actual period of continuous auditing may be backdated to the period prior to the above date.

5. Matters relating to opinions, etc., in the audit reports, etc., prepared by the resigning accounting auditor in the last three years
Not applicable.

6. Reasons and background for the decision or change

The tenure of KPMG AZSA LLC [hereafter referred to AZSA], the Company's current accounting auditor, will expire at the conclusion of the 17th Ordinary Annual General Meeting of Shareholders to be held in March 2022. In a difficult environment for audit firms, AZSA declined the renewal of the audit contract due to the tendency for the number of audit man-hours to increase. After a thorough consideration on the reasonableness of the audit cost suitable for the size of the Company, and an audit firm's ability of to respond globally, the Company held discussions with several audit firms. Subsequent to discussions, the Company decided to appoint Mazars as the new accounting auditor for the reasons stated in 3 above.

7. Opinion on the reasons and background of 6 above

- 1) Opinion of the retiring accounting auditor

We have received a response from the retiring accounting auditor stating that it has no particular opinion.

- 2) Opinion of the Board of Statutory Auditors

We believe that the content of the proposal is appropriate and in accordance with the process and results of the Board of Statutory Auditors' deliberations.