



Year ended January 31, 2024 Consolidated Financial Results for the Second Quarter [Japanese GAAP]

August 14, 2023

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 to file Quarterly Securities Report August 14, 2023 Scheduled date of commencement of dividend payment —

Supplementary materials for quarterly financial results : Yes

Quarterly results briefing : Yes (For institutional investors and analysts)

(Amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending January 2024 (January 1, 2023 to June 30, 2023)

(1) Consolidated Operating Results (Cumulative) (Percentages represent changes from the same quarter of the previous year.)

	Net sales		Operating income		Ordinary income		Attributable to owners of parent Quarterly net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Second Quarter of Fiscal 2024	23,520	16.5	2,731	△0.9	3,236	△8.0	410	△80.1
Second Quarter of Fiscal 2022	20,198	59.2	2,755	—	3,517	—	2,064	—

(N.B) Comprehensive income Second Quarter of Fiscal 2024 11,429Millions of yen 31.2 % Second Quarter of Fiscal 2022 8,708Millions of yen —%

	Per share Net profit	Fully diluted Per share Net profit
Second Quarter of Fiscal 2024	Yen 7.44	Yen 7.34
Second Quarter of Fiscal 2022	37.80	37.17

(2) Consolidated Financial Position

	Total assets	Net assets	Equity Ratio
	Millions of yen	Millions of yen	%
Second Quarter of Fiscal 2024	159,368	124,369	33.9
Fiscal Year ended December 2022	139,526	113,264	36.1

(Reference) Shareholders' equity Second Quarter of Fiscal 2024 53,955Millions of yen Fiscal Year ended December 2022 50,306Millions 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 December 2022	—	0.00	—	0.00	0.00
Fiscal Year ended January 2024	—	0.00	—	—	—
Fiscal Year ended January 2024 (Forecast)	—	—	—	0.00	0.00

(N.B) Revisions to the dividend forecasts most recently announced : None

3. Consolidated Financial Forecast for the Year Ending January 2024 (January 1, 2023 to January 31, 2024)

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Attributable to owners of parent Net income for the year		Per share Net income
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	50,000	10.9	5,500	△29.8	4,600	△44.5	1,700	△61.5	30.81

(N.B) 1 Revisions to the most recently announced earnings forecasts : None

2 The fiscal year ended January 2024 is an irregular settlement due to the transition to the fiscal year-end due to a change in the fiscal year-end. The fiscal year ended January 1, 2023 through January 31, 2024 is a 13-month settlement. Year-on-year changes for the full fiscal year differ from the comparative period, but are presented as reference figures.

※ Notes

(1) Changes of important subsidiaries during the period : None

(Changes in specified subsidiaries resulting in changes in the scope of consolidation)

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

(2) Application of particular accounts procedures to the preparation of quarterly 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)

② Number of treasury stock at the end of the period

③ Average number of shares outstanding
(quarterly consolidated cumulative period)

FY 2024/1 2Q	55,225,600Shares	FY 2022/12	55,180,600Shares
FY 2024/1 2Q	300,302Shares	FY 2022/12	302Shares
FY 2024/1 2Q	55,137,701Shares	FY 2022/12 2Q	54,601,110Shares

※ Quarterly financial results are not subject to quarterly review by a certified public accountant or 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 Monday, August 14, 2023. The video of this briefing and the materials used on the day will be posted on our website promptly after the briefing.