



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

November 13, 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	November 14, 2023	Scheduled date of commencement of dividend payment	—
Supplementary materials for quarterly financial results	: Yes		
Quarterly results briefing	: None		

(Amounts are rounded down to the nearest million yen)

Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending January 1, 2024 (January 1, 2023 to September 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	%
Third Quarter of Fiscal 2024	36,265	11.8	3,627	△30.6	4,578	△35.5	797	△78.4
Third Quarter of Fiscal 2022	32,444	59.6	5,227	—	7,102	—	3,690	—

(N.B.) Comprehensive income Third Quarter of Fiscal 2024 11,888Millions of yen 36.5% Third Quarter of Fiscal 2022 8,709Millions of yen —%

	Per share Net profit	Fully diluted Per share Net profit
	Yen	Yen
Third Quarter of Fiscal 2024	14.48	14.29
Third Quarter of Fiscal 2022	67.37	65.84

(2) Consolidated Financial Position

	Total assets	Net assets	Equity Ratio
	Millions of yen	Millions of yen	%
Third Quarter of Fiscal 2024	166,257	124,371	32.4
Fiscal Year ended December 2022	139,526	113,264	36.1

(Reference) Shareholders' equity Third Quarter of Fiscal 2024 53,784Millions 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 3, 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	%	
Full year	50,000	10.9	5,500	△29.8	4,600	△44.5	1,700	△61.5	Yen 30.81

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

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

※ Notes

(1) Significant changes in subsidiaries during the quarter : None

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

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

(2) Adoption of special accounting methods for preparing quarterly consolidated financial statements : Yes

Notes on Adoption of Special Accounting Methods for Preparation of Quarterly Consolidated Financial Statements

(3) Changes in Accounting Policies, Changes in Accounting Estimates, and Restatements

① Changes in accounting policies due to revision of accounting standards, etc. : 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 stock)

1. the number of shares outstanding at the end of the period
(including treasury stock)

FY 2024/1 3Q	55,225,600Shares	FY 2022/12	55,180,600Shares
FY 2024/1 3Q	300,340Shares	FY 2022/12	302Shares
FY 2024/1 3Q	55,066,110Shares	FY12/2022 3Q	54,782,814Shares

2. the number of treasury shares as of the end of the period

3. Average number of shares outstanding during the period

(quarterly cumulative total)

※ 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)

Forward-looking statements such as earnings forecasts contained in these materials are reasonable and reasonable information available to us as of the date of this report.

It is based on certain assumptions that we judge, and does not purport to commit ourselves to achieving them. In addition, the actual business results may differ significantly from these forecasts due to various factors. On the assumptions used in the earnings forecasts and the use of the earnings forecasts for cautionary statements, please refer to "1. Qualitative Information on Quarterly Financial (1) Explanation of Operating Results " in P.2 of the attached material.

(Method of Obtaining Supplementary Briefing Materials on Quarterly Financial Results)

Supplementary materials for quarterly financial results will be posted on our website on Monday, November 13, 2023.