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April 28, 2026

To whom it may concern,

Located 1-8-10 Harumi, Chuo-ku, Tokyo
Company name: Members Co., Ltd.
Representative: Akihiko Takano,
Representative Director and
President
(TSE Prime Market Code No.2130)
Contact: Shinya Yonezawa,
Senior Executive Officer and
General Manager of Business
Platform Department
TEL. +81-3-5144-0660

(Addition of Disclosure Items and Numerical Data)
**Notice Concerning Partial Addition to the “Financial Results for the Third Quarter of the
Fiscal Year Ending March 31, 2025 [IFRS] (Non-consolidated)”**

Members Co., Ltd. hereby announces that it has added data to the "Financial Results for the Third Quarter of the Fiscal Year Ending March 31, 2025 [IFRS] (Non-consolidated)" as described below. Please note that there are no corrections to the materials previously disclosed.

Details

- **Added Materials:** Financial Statements under Japanese GAAP and XBRL data for the Third Quarter of the Fiscal Year Ending March 31, 2025

End

Quarterly Financial Statements and Major Notes Under Japanese GAAP

(1) Statement of Quarterly Balance Sheet

(Thousands of yen)

	As of March 31, 2024	As of December 31, 2024
Assets		
Current assets		
Cash and deposits	3,756,620	3,174,092
Notes receivable - trade	6,686	7,148
Accounts receivable - trade	3,841,175	3,342,599
Work in process	38,897	259,000
Prepaid expenses	222,649	278,856
Other	122,733	56,026
Allowance for doubtful accounts	(442)	(358)
Total current assets	7,988,322	7,117,365
Non-current assets		
Property, plant and equipment		
Buildings, net	283,169	305,148
Machinery and equipment, net	—	17,745
Tools, furniture and fixtures, net	23,263	18,743
Leased assets, net	139,108	180,458
Construction in progress	—	1,650
Other, net	186,917	201,307
Total property, plant and equipment	632,458	725,053
Intangible assets		
Right to use facilities	—	1,054
Trademark right	2,422	2,025
Software	3,643	7,773
Other	525	525
Total intangible assets	6,590	11,378
Investments and other assets		
Investment securities	1,025,936	1,640,291
Shares of subsidiaries and associates	50,000	—
Investments in capital	107,954	110,174
Long-term prepaid expenses	7,239	1,194
Deferred tax assets	401,329	254,845
Leasehold and guarantee deposits	393,511	375,737
Total investments and other assets	1,985,971	2,382,243
Total non-current assets	2,625,020	3,118,676
Total assets	10,613,342	10,236,041
Liabilities		
Current liabilities		
Accounts payable - trade	804,638	715,520
Lease liabilities	38,738	55,377
Accounts payable - other	1,788,495	1,923,512
Income taxes payable	96,628	31,578
Accrued consumption taxes	451,302	347,373
Advances received	4,816	6,389
Deposits received	226,558	417,194
Provision for bonuses	1,009,331	556,075
Asset retirement obligations	3,138	—
Other	5,206	2,627
Total current liabilities	4,428,856	4,055,650
Non-current liabilities		
Lease liabilities	94,175	129,693
Asset retirement obligations	224,930	248,638
Total non-current liabilities	319,105	378,332

Total liabilities	4,747,961	4,433,982
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(Thousands of yen)

	As of March 31, 2024	As of December 31, 2024
Net assets		
Shareholders' equity		
Share capital	1,077,285	1,077,285
Capital surplus		
Legal capital surplus	707,748	707,748
Other capital surplus	78,131	78,131
Total capital surplus	785,879	785,879
Retained earnings		
Retained earnings brought forward	4,599,879	4,113,126
Total retained earnings	4,599,879	4,113,126
Treasury shares	(698,155)	(698,155)
Total shareholders' equity	5,764,889	5,278,136
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	69,110	490,167
Total valuation and translation adjustments	69,110	490,167
Share acquisition rights	31,380	33,755
Total net assets	5,865,381	5,802,059
Total liabilities and net assets	10,613,342	10,236,041

(2) Statement of Quarterly Profit or Loss

(Thousands of yen)

	Nine months ended December 31, 2024
Net sales	16,022,256
Cost of sales	13,016,355
Gross profit	3,005,900
Selling, general and administrative expenses	
Salaries and allowances	1,357,575
Provision for bonuses	85,268
Provision of allowance for doubtful accounts	(84)
Depreciation	10,398
Commission expenses	250,412
Other	1,413,989
Total selling, general and administrative expenses	3,117,561
Operating profit	(111,660)
Non-operating income	
Interest and dividend income	272
Gain on sale of investment securities	16,614
Other	3,863
Total non-operating income	20,749
Non-operating expenses	
Interest expenses	4,701
Miscellaneous losses	1,189
Other	1,604
Total non-operating expenses	7,495
Ordinary profit	(98,406)
Extraordinary income	
Gain on sale of investment securities	39
Total extraordinary income	39
Extraordinary losses	
Loss on retirement of non-current assets	476
Other	1,202
Loss on extinguishment of tie-in shares	10,421
Total extraordinary losses	12,099
Profit before income taxes	(110,466)
Income taxes - current	19,848
Income taxes - deferred	(39,344)
Total income taxes	(19,495)
Profit	(90,970)

(3) Statement of Quarterly Cash Flows

(Thousands of yen)

Nine months ended
December 31, 2024

Cash flows from operating activities	
Profit before income taxes	(110,466)
Depreciation	80,944
Amortization of long-term prepaid expenses	9,231
Increase (decrease) in allowance for doubtful accounts	(84)
Increase (decrease) in provision for bonuses	(453,256)
Interest and dividend income	(272)
Subsidy income	(638)
Interest expenses	4,701
Loss (gain) on sale of investment securities	(16,654)
Loss on retirement of non-current assets	476
Proceeds from miscellaneous income	(753)
Loss (gain) on extinguishment of tie-in shares	10,421
Decrease (increase) in trade receivables	499,883
Decrease (increase) in inventories	(220,102)
Decrease (increase) in other current assets	(61,059)
Increase (decrease) in trade payables	(89,117)
Increase (decrease) in other liabilities	184,496
Other, net	7,364
Subtotal	(154,884)
Interest and dividends received	272
Interest paid	(4,701)
Subsidies received	638
Income taxes paid	(69,730)
Income taxes refund	114,683
Net cash provided by (used in) operating activities	(113,723)
Cash flows from investing activities	
Purchase of investment securities	(44,546)
Proceeds from sale of investment securities	49,324
Purchase of property, plant and equipment	(62,793)
Purchase of intangible assets	(5,138)
Proceeds from sale of investments in capital	1,023
Payments of leasehold and guarantee deposits	(12,519)
Proceeds from refund of leasehold and guarantee deposits	30,293
Other payments	(7,429)
Net cash provided by (used in) investing activities	(51,784)
Cash flows from financing activities	
Dividends paid	(396,533)
Repayments of lease liabilities	(37,426)
Proceeds from issuance of share acquisition rights	2,359
Net cash provided by (used in) financing activities	(431,600)
Net increase (decrease) in cash and cash equivalents	(597,109)
Cash and cash equivalents at beginning of period	3,756,620
Increase in cash and cash equivalents resulting from merger	20,225
Cash and cash equivalents at end of period	3,179,737

(4) Notes to Quarterly Financial Statements

(Notes on Going Concern Assumption)

There is no related information.

(Notes on Significant Changes in the Amount of Shareholders' Equity)

Nine months ended December 31, 2024 (from April 1, 2024 to December 31, 2024)

1. Dividends paid

(Resolution)	Type of shares	Total dividends (Thousand yen)	Dividends per share (Yen)	Record date	Effective date	Source of dividends
June 20, 2024 Ordinary General Meeting of Shareholders	Common shares	395,782	31.0	March 31, 2024	June 21, 2024	Retained earnings

2. Dividends with a record date falling within the nine months ended December 31, 2024 and with an effective date after the end of the third quarter

There is no related information.

3. Significant changes in shareholders' equity

There is no related information.

(Segment Information)

As we have a single segment, the online business support business, segment information has been omitted.