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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.  
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**(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, 2026 [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, 2026 [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, 2026

End

Quarterly Financial Statements and Major Notes Under Japanese GAAP

(1) Statement of Quarterly Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	4,010,666	3,518,113
Notes receivable - trade	3,709	55,215
Accounts receivable - trade	3,787,457	4,168,390
Work in process	35,187	100,696
Prepaid expenses	196,377	312,271
Other	41,376	260,323
Allowance for doubtful accounts	(406)	(440)
Total current assets	8,074,369	8,414,569
Non-current assets		
Property, plant and equipment		
Buildings, net	299,191	306,712
Machinery and equipment, net	17,538	16,917
Tools, furniture and fixtures, net	17,177	14,772
Leased assets, net	166,776	145,396
Other, net	198,832	191,407
Total property, plant and equipment	699,517	675,206
Intangible assets		
Right to use facilities	1,041	1,005
Trademark right	1,893	1,497
Software	10,417	8,119
Other	525	525
Total intangible assets	13,878	11,147
Investments and other assets		
Investment securities	1,065,060	1,085,000
Investments in capital	100,713	105,455
Long-term prepaid expenses	1,160	13,898
Deferred tax assets	459,387	222,281
Leasehold and guarantee deposits	375,737	396,233
Total investments and other assets	2,002,059	1,822,868
Total non-current assets	2,715,455	2,509,222
Total assets	10,789,824	10,923,791

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	756,677	748,578
Lease liabilities	55,147	59,326
Accounts payable - other	1,688,663	2,124,377
Income taxes payable	228,774	43,857
Accrued consumption taxes	475,122	407,151
Advances received	19,555	4,303
Deposits received	100,915	525,973
Provision for bonuses	1,171,115	615,937
Other	4,933	3,088
Total current liabilities	4,500,906	4,532,593
Non-current liabilities		
Lease liabilities	116,155	92,526
Asset retirement obligations	249,306	251,324
Total non-current liabilities	365,462	343,850
<b>Total liabilities</b>	<b>4,866,369</b>	<b>4,876,444</b>
<b>Net assets</b>		
Shareholders' equity		
Share capital	1,077,285	1,078,881
Capital surplus		
Legal capital surplus	707,748	709,344
Other capital surplus	78,131	80,254
Total capital surplus	785,879	789,599
Retained earnings		
Retained earnings brought forward	4,625,094	4,752,420
Total retained earnings	4,625,094	4,752,420
Treasury shares	(698,155)	(683,446)
Total shareholders' equity	5,790,104	5,937,455
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	99,594	105,164
Total valuation and translation adjustments	99,594	105,164
Share acquisition rights	33,755	4,726
Total net assets	5,923,455	6,047,346
<b>Total liabilities and net assets</b>	<b>10,789,824</b>	<b>10,923,791</b>

## (2) Statement of Quarterly Profit or Loss

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	16,022,256	17,648,275
Cost of sales	13,016,355	13,325,838
Gross profit	3,005,900	4,322,437
Selling, general and administrative expenses		
Salaries and allowances	1,357,575	1,542,558
Provision for bonuses	85,268	112,642
Provision of allowance for doubtful accounts	(84)	34
Depreciation	10,398	11,049
Commission expenses	250,412	286,774
Other	1,413,989	1,610,649
Total selling, general and administrative expenses	3,117,561	3,563,707
Operating profit	(111,660)	758,729
Non-operating income		
Interest and dividend income	272	3,626
Gain on sale of investment securities	16,614	—
Proceeds from insurance income	—	3,000
Other	3,863	2,707
Total non-operating income	20,749	9,333
Non-operating expenses		
Interest expenses	4,701	4,353
Miscellaneous losses	1,189	8,259
Other	1,604	512
Total non-operating expenses	7,495	13,126
Ordinary profit	(98,406)	754,937
Extraordinary income		
Gain on sale of investment securities	39	—
Gain on reversal of share acquisition rights	—	30,337
Total extraordinary income	39	30,337
Extraordinary losses		
Loss on retirement of non-current assets	476	715
Other	1,202	—
Loss on extinguishment of tie-in shares	10,421	—
Total extraordinary losses	12,099	715
Profit before income taxes	(110,466)	784,558
Income taxes - current	19,848	34,580
Income taxes - deferred	(39,344)	214,113
Total income taxes	(19,495)	248,694
Profit	(90,970)	535,864

## (3) Statement of Quarterly Cash Flows

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
<b>Cash flows from operating activities</b>		
Profit before income taxes	(110,466)	784,558
Depreciation	80,944	76,834
Amortization of long-term prepaid expenses	9,231	8,098
Increase (decrease) in allowance for doubtful accounts	(84)	34
Increase (decrease) in provision for bonuses	(453,256)	(555,177)
Interest and dividend income	(272)	(3,626)
Subsidy income	(638)	—
Proceeds from insurance income	—	(3,000)
Interest expenses	4,701	4,353
Loss (gain) on sale of investment securities	(16,654)	(62)
Loss on retirement of non-current assets	476	715
Gain on reversal of share acquisition rights	—	(30,337)
Proceeds from miscellaneous income	(753)	(1)
Loss (gain) on extinguishment of tie-in shares	10,421	—
Decrease (increase) in trade receivables	499,883	(447,691)
Decrease (increase) in inventories	(220,102)	(65,508)
Decrease (increase) in other current assets	(61,059)	(281,148)
Increase (decrease) in trade payables	(89,117)	(8,098)
Increase (decrease) in other liabilities	184,496	759,220
Other, net	7,364	2,017
Subtotal	(154,884)	241,181
Interest and dividends received	272	3,626
Interest paid	(4,701)	(4,353)
Subsidies received	638	—
Proceeds from insurance income	—	3,000
Income taxes paid	(69,730)	(273,359)
Income taxes refund	114,683	31,525
Net cash provided by (used in) operating activities	(113,723)	1,619
<b>Cash flows from investing activities</b>		
Purchase of investment securities	(44,546)	(7,217)
Proceeds from sale of investment securities	49,324	11,160
Purchase of property, plant and equipment	(62,793)	(27,697)
Purchase of intangible assets	(5,138)	—
Proceeds from sale of investments in capital	1,023	—
Payments of leasehold and guarantee deposits	(12,519)	(20,765)
Proceeds from refund of leasehold and guarantee deposits	30,293	270
Other payments	(7,429)	—
Net cash provided by (used in) investing activities	(51,784)	(44,250)
<b>Cash flows from financing activities</b>		
Dividends paid	(396,533)	(408,227)
Repayments of lease liabilities	(37,426)	(44,765)
Proceeds from issuance of share acquisition rights	2,359	655
Proceeds from exercise of stock acquisition rights	—	2,344
Net cash provided by (used in) financing activities	(431,600)	(449,993)
Net increase (decrease) in cash and cash equivalents	(597,109)	(492,624)
Cash and cash equivalents at beginning of period	3,756,620	4,014,913
Increase in cash and cash equivalents resulting from merger	20,225	—
Cash and cash equivalents at end of period	3,179,737	3,522,288

(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, 2025 (from April 1, 2025 to December 31, 2025)

1. Dividends paid

(Resolution)	Type of shares	Total dividends (Thousand yen)	Dividends per share (Yen)	Record date	Effective date	Source of dividends
June 19, 2025 Ordinary General Meeting of Shareholders	Common shares	408,538	32.0	March 31, 2025	June 20, 2025	Retained earnings

2. Dividends with a record date falling within the nine months ended December 31, 2025 and with an effective date after the end of the third quarter

There is no related information.

3. Significant changes in shareholders' equity

On July 18, 2025, the Company disposed of treasury shares as restricted stock compensation for its directors (excluding directors who are audit and supervisory committee members and outside directors) and executive officers who do not concurrently serve as directors. As a result, capital surplus increased by 2,123 thousand yen and treasury shares decreased by 14,708 thousand yen. Consequently, at the end of the third quarter of the current fiscal year, capital surplus was 789,599 thousand yen and treasury shares were 683,446 thousand yen.

(Segment Information)

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