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February 4, 2026

Non-Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under IFRS)

Company name:	Members Co., Ltd.
Listing:	Tokyo Stock Exchange
Securities code:	2130
URL:	https://www.members.co.jp/
Representative:	Akihiko Takano, Representative Director and President
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Scheduled date to commence dividend payments:	-
Preparation of supplementary material on financial results:	Yes
Holding of financial results briefing:	None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Non-consolidated financial Results for the Nine Months Ended December 31, 2025 (April 1, 2025 – December 31, 2025)

(1) Non-consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Quarterly profit	
Nine months ended December 31, 2025	Millions of yen 17,648	% 10.1	Millions of yen 752	% -	Millions of yen 819	% -	Millions of yen 533	% —
December 31, 2024	16,022	9.9	(139)	-	(138)	-	(95)	—

	Quarterly profit attributable to owners of parent		Quarterly total comprehensive income		Basic earnings per share		Diluted earnings per share	
Nine months ended December 31, 2025	Millions of yen 533	% —	Millions of yen 502	% 160.7	Yen 41.75		Yen 41.63	
December 31, 2024	(95)	—	192	-	(7.45)		(7.45)	

(2) Non-consolidated financial position

	Total assets		Total equity		Ratio of equity
As of	Millions of yen		Millions of yen		%
December 31, 2025	11,611		5,911		50.9
March 31, 2025	11,778		5,808		49.3

2. Cash dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended March 31, 2025	Yen -	Yen 0.00	Yen -	Yen 32.00	Yen 32.00
Fiscal year ending March 31, 2026	-	0.00	-		
Fiscal year ending March 31, 2026 (Forecast)				33.00	33.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated earnings forecast for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)
 (Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Full year	24,400	9.3	1,400	183.9	1,390	193.9	930	165.8
	Profit attributable to owners of parent				Basic earnings per share			
Full year	Millions of yen	%				Yen		
	930	165.8				72.80		

Note: Changes from the latest financial forecast: None

1. The above earnings forecast is calculated based on IFRS estimated values.
2. We will transition to consolidated financial reporting from the full fiscal year ending March 31, 2026. YoY changes are calculated based on the figures from the non-consolidated IFRS financial statements.
3. "Basic earnings per share" is calculated based on 12,775,299 shares, the weighted-average number of common shares outstanding during the interim period of the fiscal year ending March 31, 2026.

*** Notes**

(1) Changes in accounting policies and changes in accounting estimates

- (i) Changes in accounting policies required by IFRS: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None

(2) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of December 31, 2025	13,423,300 shares
As of March 31, 2025	13,421,700 shares

(ii) Number of treasury shares at the end of the period

As of December 31, 2025	641,074 shares
As of March 31, 2025	654,871 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2025	12,777,616 shares
Nine months ended December 31, 2024	12,766,851 shares

* Note: The accompanying quarterly financial statements have not been reviewed by a certified public accountant or audit firm.

* Proper use of earnings forecasts, and other special matters

(Notes regarding the description about the future, etc.)

Descriptions of future events in this document, including earnings forecasts, are based on information currently available to us and certain assumptions we consider reasonable, and are not intended to be a guarantee that they will be achieved. In addition, actual results may differ significantly due to a variety of factors. Please refer to “1. Summary of Business Results, (3) Explanation Regarding the Future Forecast Information such as Consolidated Earnings Forecast”.

(How to obtain supplementary financial materials and the contents of the financial results briefing)

Supplementary materials for financial results will be uploaded to the website of Members Co., Ltd. on Wednesday, February 4, 2026.