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July 31, 2025

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,
 Executive Officer and General Manager
 of Business Platform Department
 TEL. +81-3-5144-0660

Notice Regarding Revision of Financial Forecasts for the Second Quarter of the Fiscal Year Ending March 31, 2026

Members Co., Ltd. hereby announces that, based on recent business trends, we have revised the financial forecasts for the second quarter (interim period) of the fiscal year ending March 31, 2026, which were announced on May 14, 2025, as follows:

- Revision of Financial Forecasts for the Second Quarter (Interim Period) of the Fiscal Year Ending March 31, 2026
(April 1, 2025 – September 30, 2025)

	Revenue	Operating profit	Profit before tax	Interim Profit	Basic interim earnings Per share
Previous forecast (A)	Million yen 11,366	Million yen (50)	Million yen (60)	Million yen (40)	Yen (3.13)
Revised forecast (B)	11,366	100	90	60	4.72
Amount of change (B-A)	0	150	150	100	
Rate of change (%)	0.0	—	—	—	
(Reference) Previous Interim Results (Fiscal Year Ended March 31, 2025, Interim Period)	10,384	(479)	(464)	(321)	(25.21)

Note: 1. The above earnings forecast is calculated based on IFRS estimated values.

2. "Basic interim earnings per share" is calculated based on 12,766,846 shares, the average number of shares outstanding during the year ended March 31, 2025.

3. The Company has shifted to non-consolidated financial statements following the merger of its wholly owned subsidiary, Members Energy Co., Ltd, effective November 1, 2024. Therefore, the actual figures for the fiscal year ended March 31, 2025 (interim period), are based on the previous IFRS consolidated financial results before the reorganization.

2. Reason for Difference

Since April 2024, we have been developing businesses in four areas: "Production/UIUX," "Marketing DX," "Digital Service Development," and "Data Utilization Support," in response to the DX needs of clients. In each business area, digital creators, who are experts in digital technology, provide hands-on, agile implementation support for client companies' strong in-house production orientation, continuous support for dedicated client teams as "ATAKAMO-SHAIN®*" (who are like as same as client employees), and appropriate cost performance in the planning and execution phases. The Digital Growth Team model is designed to expand the

scale of transactions per clients. We are working to expand the scale of transactions per clients. Furthermore, based on our "Mid-term Growth Strategy," we have positioned human resource development, service and sales, and future investments as key strategies. To establish a highly profitable and high-growth business by the fiscal year ending March 31, 2027, we aim to accelerate the transition to DX on-site support positions and establish field-centered, management with the participation of all employees.

Revenue for the cumulative first quarter period progressed largely as planned. On the other hand, profitability at each stage of profit recovery exceeded the initial plan, as the gross profit margin and the ratio of selling, general, and administrative expenses to revenue improved due to cost control by improving the utilization ratio and curbing the hiring of new graduates. As a result, profits at each stage are expected to exceed the previously announced forecasts, and therefore, the Company has revised its forecasts for the second quarter (interim period).

The full-year forecast remains unchanged from the previous announcement due to the inability to accurately forecast the progress of strategies and investments at this stage. If future conditions or other factors necessitate a revision, we will announce it promptly.

*"ATAKAMO-SHAIN" is registered trademark of Members Co., Ltd. "ATAKAMO-SHAIN" (Registered trademark No. 6923667.)

The above forecasts are based on assumptions and beliefs in light of the information currently available to us, and actual results may differ from the forecasts in this document due to changes in risks and uncertainties and changes in economic conditions and other factors.