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July 31, 2023

## Consolidated Financial Results for the First Three Months of Fiscal Year Ending March 31, 2024 (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 file quarterly securities report: August 3, 2023  
 Scheduled date to commence dividend payments: —  
 Preparation of supplementary material on quarterly financial results: Yes  
 Holding of quarterly financial results briefing: None

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

### 1. Consolidated financial results for the first three months of fiscal year ending March 31, 2024 (from April 1, 2023 to June 30, 2023)

#### (1) Consolidated operating results (cumulative)

(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	%
Three months ended								
June 30, 2023	4,498	17.4	(562)	—	(548)	—	(389)	—
June 30, 2022	3,831	23.3	(67)	—	(93)	—	(67)	—

	Profit attributable to owners of parent		Total comprehensive income		Basic earnings per share	Diluted earnings per share
	Millions of yen	%	Millions of yen	%	Yen	Yen
Three months ended						
June 30, 2023	(389)	—	(389)	—	(29.71)	(29.71)
June 30, 2022	(67)	—	(67)	—	(5.10)	(5.10)

Note: Due to the application of IAS 12 “Income Taxes” (amended in May 2021), results for the three-month period ended March 31, 2023, have been retrospectively restated.

#### (2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
	Millions of yen	Millions of yen	Millions of yen	%
As of				
June 30, 2023	10,412	5,659	5,659	54.4
March 31, 2023	11,305	6,366	6,366	56.3

Note: Due to the application of IAS 12 “Income Taxes” (amended in May 2021), figures as of March 31, 2023, have been retrospectively restated.

## 2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2023	—	0.00	—	30.00	30.00
Fiscal year ending March 31, 2024	—				
Fiscal year ending March 31, 2024 (Forecast)		0.00	—	31.00	31.00

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

## 3. Consolidated earnings forecast for the fiscal year ending March 31, 2024 (from April 1, 2023 to March 31, 2024)

(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	%
First half(cumulative)	9,940	21.0	(160)	—	(165)	—	(169)	—
Full year	21,500	21.7	1,500	4.0	1,480	5.8	1,051	4.4

	Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Yen
First half(cumulative)	(200)	—	(15.10)
Full year	1,051	4.4	79.34

(Note) Changes from the latest financial forecast: None

1. The above consolidated earnings forecast is based on IFRS.

2. “Basic earnings per share” was calculated based on the average number of shares in FY 3/2023 (13,246,173).

3. Due to the application of IAS 12 “Income Taxes” (amended in May 2021), the percentage of change from the same period of the previous year has been calculated using retrospectively restated figures.

**\* Notes**

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): None

Newly included: —

Excluded: —

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

(i) Changes in accounting policies required by IFRS: Yes

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

Note: Please refer to the Appendix to be uploaded to the website of our company on Monday, August 7, 2023.

(3) Number of issued shares (ordinary shares)

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

As of June 30, 2023	13,421,500 shares
As of March 31, 2023	13,363,700 shares

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

As of June 30, 2023	277,518 shares
As of March 31, 2023	277,518 shares

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

Three months ended June 30, 2023	13,110,372 shares
Three months ended June 30, 2022	13,216,614 shares

\* Quarterly financial results reports are exempt from quarterly review conducted by certified public accountants or an audit corporation.

\* Proper use of earnings forecasts, and other special matters

(Notes regarding the description, etc. related to the future)

The descriptions about the future, such as the business forecast, in this document are based on the information the company has obtained so far and certain assumptions that are considered reasonable, and our company does not guarantee that the results will be as forecasted. There is a possibility that actual business performance, etc. will be considerably different from the forecast due to various factors.

(How to obtain the material for supplementary explanations on financial results and the contents of the session for briefing financial results)

The material for supplementary explanations on financial results will be uploaded to the website of our company on Monday, July 31, 2023.