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October 31, 2025

Non-Consolidated Financial Results for the Six Months Ended September 30, 2025 (Under IFRS)

Company name: Members Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 2130
 URL: <https://www.members.co.jp/>
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 Scheduled submission date for semi-annual report: November 6, 2025
 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for analysts and institutional investors)

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

1. Non-consolidated financial results for the six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Interim profit	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2025	11,448	10.3	263	—	316	—	195	—
September 30, 2024	10,384	8.0	(479)	—	(464)	—	(321)	—

	Interim total comprehensive income		Basic earnings per share	Diluted earnings per share
Six months ended	Millions of yen	%	Yen	Yen
September 30, 2025	170	—	15.31	15.26
September 30, 2024	(319)	—	(25.21)	(25.21)

(Note) As a result of the absorption-type merger of Members Energy Co., Ltd., a wholly owned subsidiary, effective November 1, 2024, our company has transitioned to non-consolidated financial reporting. Therefore, the figures for the current period are based on non-consolidated IFRS financial statements after the organizational restructuring, while the comparative information is based on the previous consolidated IFRS financial statements before the organizational restructuring.

(2) Non-consolidated financial position

	Total assets	Total equity	Ratio of equity
As of	Millions of yen	Millions of yen	%
September 30, 2025	10,875	5,577	51.3
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
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	0.00	-	32.00	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. Non-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

	Basic earnings per share
	Yen
Full year	72.80

Note: Changes from the latest financial forecast: Yes

- The above earnings forecast is calculated based on IFRS estimated values.
- "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 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 September 30, 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 September 30, 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)

Six months ended September 30, 2025	12,775,299 shares
Six months ended September 30, 2024	12,766,862 shares

* Note: The accompanying interim 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 our company on Friday, October 31, 2025.