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To whom it may concern,

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Notice of Publication of Consolidated Financial Forecasts in Connection with the Transition to Consolidated Accounting (IFRS)

Members Co., Ltd. hereby announces that it will transition to consolidated accounting (IFRS) from the fiscal year ending March 31, 2026. Accordingly, the full-year consolidated financial forecasts for the fiscal year ending March 31, 2026 (IFRS) are as described below.

1. Reason for Transition to Consolidated Accounting (IFRS)

We will transition to consolidated accounting from the full year of the fiscal year ending March 31, 2026, in order to include ajike Co., Ltd in the scope of consolidation based on International Financial Reporting Standards (IFRS), following the acquisition of the company as a subsidiary (effective January 1, 2026) announced on December 25, 2025. Note that for the third quarter of the fiscal year ending March 31, 2026, disclosure will be under non-consolidated IFRS financial results.

2. Full-Year Consolidated Financial Forecasts

Consolidated Financial Forecasts for the Fiscal Year Ending March 31, 2026 (IFRS)
(April 1, 2025 – March 31, 2026)

| | Revenue | | Operating profit | | Profit before tax | | Profit | | Profit attributable to owners of parent | | Basic earnings Per share |
|-----------|-------------|-----|------------------|-------|-------------------|-------|-------------|-------|---|-------|--------------------------|
| | Million yen | % | Million yen | % | Million yen | % | Million yen | % | Million yen | % | Yen |
| Full Year | 24,400 | 9.3 | 1,400 | 183.9 | 1,390 | 139.9 | 930 | 165.8 | 930 | 165.8 | 72.80 |

Note: 1. "Basic earnings per share" is calculated based on 12,775,299 shares, the average number of shares outstanding during the interim period of the fiscal year ending March 31, 2026.
2. The full-year consolidated financial forecasts reflect figures for consolidated accounting (IFRS), while the comparative information reflects figures for the previous non-consolidated IFRS results.

3. Overview of Financial Forecasts

These figures incorporate the business performance of ajike Co., Ltd which will be consolidated, into the initially announced non-consolidated IFRS financial forecasts based on the current progress. However, the impact is minimal, and the figures are identical to the non-consolidated IFRS financial forecasts. Note that there are no changes to the previously announced non-consolidated IFRS financial forecasts.

In the future, we plan to announce consolidated financial forecasts (IFRS) instead of non-consolidated IFRS financial forecasts.

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.