DISCLAIMER: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

November 10, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: MATCHING SERVICE JAPAN CO.,LTD.
Listing: Tokyo Stock Exchange
Securities code: 6539
URL: https://company.jmsc.co.jp/
Representative: Takahiro Arimoto, Representative Director, Chairman and CEO
Inquiries: Taku Yamamoto, Director, Vice President and CFO
Telephone: +81-3-3239-7373

Scheduled date to file semi-annual securities report: November 11, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None (Video streaming only)

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

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	4,045	3.3	1,176	3.4	908	(0.4)	1,061	10.1	625	6.2
September 30, 2025	3,918	1.3	1,138	0.1	912	1.0	963	(2.2)	589	(0.1)

Note: Comprehensive income For the six months ended September 30, 2026: ¥871 million [58.1%]
For the six months ended September 30, 2025: ¥551 million [(38.1)%]

	Basic earnings per share	Diluted earnings per share	Adjusted EPS
Six months ended	Yen	Yen	Yen
September 30, 2026	25.16	-	32.23
September 30, 2025	23.71	23.71	29.69

Note 1: Interim net income per share adjusted for the period of the fiscal year ending March 31, 2027 is not included because there are no potential shares.
Note2: Adjusted EPS = Adjusted interim net income (interim net income attributable to owners of parent + amortization of goodwill) / Average number of shares during the period
Note3: EBITDA = Operating income + Depreciation and amortization + amortization of goodwill

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	9,484	8,201	86.3
March 31, 2026	10,809	9,626	88.1

Reference: Equity
As of September 30, 2026: ¥8,187 million As of March 31, 2026: ¥9,519 million

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, 2026	-	0.00	-	56.00	56.00
Fiscal year ending March 31, 2027	-	0.00			
Fiscal year ending March 31, 2027 (Forecast)				56.00	56.00

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

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share	Adjusted EPS
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen	Yen
Fiscal year ending March 31, 2027	8,174	6.9	2,324	8.7	1,796	7.4	1,834	8.9	1,082	4.6	43.55	56.78

Note: Revisions to the earnings forecasts most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

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

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) 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, 2026	24,998,200 shares
As of March 31, 2026	24,998,200 shares

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

As of September 30, 2026	139,979 shares
As of March 31, 2026	145,152 shares

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

Six months ended September 30, 2026	24,854,515 shares
Six months ended September 30, 2025	24,847,555 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For the conditions on which earnings forecasts are based, please refer to "Explanation of Forward-Looking Information on Consolidated Earnings Forecasts and Other Forward-Looking Information" on page 3 of the second quarter (Interim Period) Financial Results (Appendix).

Semi-annual consolidated balance sheet

(Thousands of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	3,914,840	2,956,066
Accounts receivable - trade	392,621	552,661
Securities	1,000,000	1,000,000
Other	68,332	127,279
Total current assets	5,375,794	4,636,007
Non-current assets		
Property, plant and equipment	242,841	227,298
Intangible assets		
Goodwill	2,650,864	2,644,984
Other	279,865	277,483
Total intangible assets	2,930,730	2,922,468
Investments and other assets		
Investment securities	1,908,004	1,365,229
Deferred tax assets	232,786	217,985
Other	118,951	115,747
Total investments and other assets	2,259,743	1,698,962
Total non-current assets	5,433,314	4,848,728
Total assets	10,809,109	9,484,736
Liabilities		
Current liabilities		
Income taxes payable	333,723	389,720
Provision for bonuses	118,531	175,256
Other	557,988	555,906
Total current liabilities	1,010,242	1,120,884
Non-current liabilities		
Other	172,299	162,121
Total non-current liabilities	172,299	162,121
Total liabilities	1,182,542	1,283,005
Net assets		
Shareholders' equity		
Share capital	587,323	587,323
Capital surplus	1,230,965	463,603
Retained earnings	7,518,091	6,751,768
Treasury shares	(160,482)	(154,755)
Total shareholders' equity	9,175,898	7,647,940
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	155,131	167,307
Foreign currency translation adjustment	188,415	372,038
Total accumulated other comprehensive income	343,546	539,346
Non-controlling interests	107,121	14,444
Total net assets	9,626,566	8,201,730
Total liabilities and net assets	10,809,109	9,484,736

Semi-annual consolidated statement of income

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	3,918,033	4,045,861
Cost of sales	868,234	916,839
Gross profit	3,049,799	3,129,022
Selling, general and administrative expenses	2,137,506	2,220,827
Operating profit	912,292	908,194
Non-operating income		
Interest and dividend income	66,694	72,312
Gain on sale of investment securities	-	102,031
Gain on investments in investment partnerships	-	4,858
Foreign exchange gains	6,967	-
Other	598	1,098
Total non-operating income	74,260	180,299
Non-operating expenses		
Interest expenses	4,763	6,117
Commission expenses	15,499	6,085
Loss on valuation of investment securities	1,662	-
Loss on investments in investment partnerships	558	-
Loss on sale of investment securities	158	-
Foreign exchange losses	-	14,794
Other	47	-
Total non-operating expenses	22,689	26,997
Ordinary profit	963,863	1,061,497
Extraordinary losses		
Loss on retirement of non-current assets	4,875	28
Total extraordinary losses	4,875	28
Profit before income taxes	958,988	1,061,468
Income taxes - current	347,175	381,435
Income taxes - deferred	2,117	10,907
Total income taxes	349,292	392,342
Profit	609,695	669,125
Profit attributable to non-controlling interests	20,586	43,678
Profit attributable to owners of parent	589,108	625,447

Semi-annual consolidated statement of comprehensive income

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	609,695	669,125
Other comprehensive income		
Valuation difference on available-for-sale securities	71,959	12,120
Foreign currency translation adjustment	(130,249)	190,317
Total other comprehensive income	(58,289)	202,437
Comprehensive income	551,406	871,563
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	534,280	821,247
Comprehensive income attributable to non-controlling interests	17,125	50,316

Semi-annual consolidated statement of cash flows

(Thousands of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	958,988	1,061,468
Depreciation	77,142	92,571
Amortization of goodwill	148,695	175,729
Share-based payment expenses	-	2,331
Increase (decrease) in provision for bonuses	26,224	55,007
Interest and dividend income	(66,694)	(72,312)
Interest expenses	4,763	6,117
Loss (gain) on sale of investment securities	158	(102,031)
Loss (gain) on valuation of investment securities	1,662	-
Loss (gain) on investments in investment partnerships	558	(4,858)
Foreign exchange losses (gains)	(6,967)	14,794
Loss on retirement of non-current assets	4,875	28
Decrease (increase) in trade receivables	(98,530)	(147,322)
Decrease (increase) in prepaid expenses	(12,423)	(4,040)
Increase (decrease) in accounts payable - other	(74,034)	(96,761)
Increase (decrease) in accrued expenses	46,958	9,733
Increase (decrease) in accrued consumption taxes	6,461	17,442
Other, net	1,575	37,430
Subtotal	1,019,413	1,045,327
Interest and dividends received	48,231	12,312
Interest paid	(4,763)	(6,117)
Income taxes paid	(303,182)	(324,757)
Net cash provided by (used in) operating activities	759,700	726,765
Cash flows from investing activities		
Proceeds from withdrawal of time deposits	1,066	-
Purchase of investment securities	(74,525)	-
Proceeds from sale and redemption of investment securities	965	600,944
Purchase of property, plant and equipment	(7,229)	(8,949)
Purchase of intangible assets	(31,488)	(107,495)
Payments for asset retirement obligations	(7,675)	-
Proceeds from distributions from investment partnerships	4,120	148,742
Payments of guarantee deposits	(32,622)	-
Proceeds from refund of guarantee deposits	29,450	-
Net cash provided by (used in) investing activities	(117,938)	633,242
Cash flows from financing activities		
Repayments of lease liabilities	(23,665)	(25,640)
Dividends paid	(1,391,375)	(1,391,770)
Purchase of treasury shares	-	(37)
Dividends paid to non-controlling interests	(18,356)	(31,701)
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	-	(881,531)
Net cash provided by (used in) financing activities	(1,433,397)	(2,330,682)
Effect of exchange rate change on cash and cash equivalents	(5,829)	8,036
Net increase (decrease) in cash and cash equivalents	(797,466)	(962,637)
Cash and cash equivalents at beginning of period	4,225,644	3,854,747
Cash and cash equivalents at end of period	3,428,178	2,892,110

(Notes on segment information, etc.)

Segment Information

Since the Group is a single segment of the human resources business, it is omitted.