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To whom it may concern,

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Notice of Difference between the Consolidated Financial Forecasts and Actual Results for the Full Year and Difference between Non-consolidated Financial Results and Results for the Previous Fiscal Year

Members Co., Ltd. (the “Company”) hereby announces that differences have arisen between the full-year consolidated financial forecasts for the fiscal year ended March 31, 2026, which were announced on January 22, 2026, and the actual results announced today. Additionally, although the Company had omitted the disclosure of non-consolidated financial forecasts due to the transition to consolidated accounting (IFRS) from the fiscal year ended March 31, 2026, differences have arisen between the full-year non-consolidated results for the fiscal year ended March 31, 2026 (April 1, 2025 – March 31, 2026) and the actual results of the previous fiscal year, as described below.

- I. Difference between the Full-year Consolidated Financial Forecasts and Actual Results for the Fiscal Year Ended March 31, 2026
1. Difference between the Full-year Consolidated Financial Forecasts and Actual Results for the Fiscal Year Ended March 31, 2026 (April 1, 2025 – March 31, 2026)

	Revenue	Operating profit	Profit before tax	Profit for the period	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A)	Millions of yen 24,400	Millions of yen 1,400	Millions of yen 1,390	Millions of yen 930	Millions of yen 930	Yen 72.80
Actual results (B)	24,424	1,600	1,641	1,213	1,213	94.92
Amount of change (B-A)	24	200	251	283	283	
Rate of change (%)	0.1	14.3	18.1	30.5	30.5	
(Reference) Previous fiscal year results (Fiscal Year Ended March 31, 2025)	22,329	493	472	349	349	27.40

Note: 1. The above forecasts and actual results are calculated based on IFRS.

2. “Basic earnings per share” in the previous forecast is calculated based on 12,775,299 shares, the weighted-average number of common shares outstanding during the interim period of the fiscal year ended March 31, 2026.
3. We transitioned to consolidated accounting from the fourth quarter of the fiscal year ended March 31, 2026, and have prepared consolidated financial statements from the fiscal year ended March 31, 2026. The previous fiscal year results are provided as reference figures based on non-consolidated results (IFRS), and the year-on-year changes are calculated by comparing these with those reference non-consolidated results (IFRS).

2. Reasons for Difference

Based on the “Mid-term Growth Strategy,” our group has promoted the acceleration of the transition to DX field support positions and the establishment of field-centric All Hands Management toward establishing highly profitable and high-growth businesses in the fiscal year ending March 31, 2027.

For the current consolidated fiscal year, revenue was 24,424 million yen (up 9.4% YoY), operating profit was 1,600 million yen (up 224.6% YoY), profit before tax was 1,641 million yen (up 247.0% YoY), and profit for the period was 1,213 million yen (up 246.9% YoY).

Revenue increased by 9.4% YoY, and value-added sales (*1), which we consider as a key indicator, reached 23,507 million yen (up 10.5% YoY), both of which reached record highs. This was due to the strategic promotion of the shift to the DX domain, where higher demand is expected, with a focus on UI/UX design, product and service development, data utilization support, and PMO (*2) services. As a result, the growth rate of value-added sales in the DX domain for the current consolidated fiscal year continued to grow at 32.6% YoY, and even in the fourth quarter of the fiscal year under review, the ratio of the DX domain to total companywide value-added sales expanded steadily to 54.2%, up 8.7 percentage points from the same period last year.

Regarding profits, in addition to the improvement in the utilization ratio (overall utilization ratio of 83.1%, up 6.6 percentage points YoY) due to the restraining recruitment, profitability improved significantly as the shift to the high-value-added DX domain progressed steadily, and the gross profit margin for the current consolidated fiscal year was 26.4% (up 5.5 percentage points YoY). As investments for the future, we secured DX human resources, expanded our education system, and conducted flexible M&A, and the ratio of selling, general and administrative expenses to revenue was 19.8% (up 1.1 percentage points YoY), but these investment costs were sufficiently absorbed by the improvement in profitability.

As a result, although revenue was generally in line with the plan, each level of profit exceeded the previous forecast because the improvement in profitability through the transition to the DX domain and the improvement in the utilization rate progressed beyond our initial expectations.

(*1) Value-added sales: Revenues from internal resources minus external costs (subcontracts and purchases).

(*2) PMO (Project Management Office): A department or system that oversees project management across the boundaries of departments in order to facilitate the smooth execution of projects in a company or organization. The PM (Project Manager) oversees the project and is responsible for various decision-making, while the PMO supports the PM's project management by collecting information and coordinating with related parties to enable the PM to make decisions smoothly.

II. Difference between Full-Year Non-consolidated Financial Results and Previous Year's Actual Results

1. Difference between Full-Year Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2026 and Previous Year's Actual Results (April 1, 2025 - March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Net income	Earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous fiscal year results (A)	22,329	590	598	420	32.98
Current fiscal year results (B)	24,335	1,615	1,628	1,232	96.38
Amount of change (B-A)	2,005	1,024	1,029	811	
Rate of change (%)	9.0%	173.7%	172.1%	192.7%	

Note: 1. We have shifted to consolidated accounting from the fourth quarter of the fiscal year ending March 31, 2026, and have prepared consolidated financial statements from the fiscal year ending March 31, 2026.

2. Financial figures in non-consolidated results are based on Japanese GAAP.

2. Reason for Difference

The reasons are the same as the reasons for the difference between the full-year consolidated financial forecasts and actual results.