

Translation

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## Summary of Consolidated Financial Results for the Three Months Ended June 30, 2023 (Based on Japanese GAAP)

August 9, 2023

Company name: MATCHING SERVICE JAPAN CO.,LTD.  
 Stock exchange listing: Tokyo  
 Stock code: 6539 URL <https://company.jmsc.co.jp/>  
 Representative: Representative Director, Chairman and CEO Takahiro Arimoto  
 Inquiries: Managing Director and CFO Taku Yamamoto TEL 03-3239-7373  
 Scheduled date to file Quarterly Securities Report: August 10, 2023  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on quarterly financial results: Yes  
 Holding of quarterly financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the three months ended June 30, 2023 (from April 1, 2023 to June 30, 2023)

(1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended June 30, 2023	1,072	1.4	408	(9.7)	501	6.9	343	7.8
Three months ended June 30, 2022	1,057	17.1	452	25.3	469	27.5	318	26.7

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Three months ended June 30, 2023	13.75		13.75	
Three months ended June 30, 2022	12.76		12.76	

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of June 30, 2023	10,284	9,649	93.7
As of March 31, 2023	11,274	10,507	93.0

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2023	–	0.00	–	49.00	49.00
Year ending March 31, 2024	–				
Year ending March 31, 2024 (Forecast)		0.00	–	56.00	56.00

3. Forecast of consolidated financial results for the year ending March 31, 2024 (from April 1, 2023 to March 31, 2024)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2023	2,518	18.5	1,010	12.4	993	(3.5)	670	(3.8)	26.81
Full year	5,190	20.9	2,099	17.3	2,073	16.1	1,398	14.3	55.94

4. Notes

- (1) Changes in significant subsidiaries during the three months ended June 30, 2023  
(changes in specified subsidiaries resulting in the change in scope of consolidation): No
- (2) Application of special accounting methods for preparing quarterly consolidated financial statements: No
- (3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements
- Changes in accounting policies due to revisions to accounting standards and other regulations: No
- Changes in accounting policies due to other reasons: No
- Changes in accounting estimates: No
- Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

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

As of June 30, 2023	24,996,600 shares	As of March 31, 2023	24,996,600 shares
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Number of treasury shares at the end of the period

As of June 30, 2023	495 shares	As of March 31, 2023	495 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Three months ended June 30, 2023	24,996,105 shares	Three months ended June 30, 2022	24,985,351 shares
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**Quarterly consolidated financial statements**  
**Consolidated balance sheets**

(Thousands of yen)

	As of March 31, 2023	As of June 30, 2023
<b>Assets</b>		
Current assets		
Cash and deposits	8,728,240	6,686,394
Accounts receivable - trade	160,961	171,511
Securities	–	1,000,000
Other	67,139	80,247
Total current assets	8,956,340	7,938,152
Non-current assets		
Property, plant and equipment	41,009	40,273
Intangible assets	225,535	242,326
Investments and other assets		
Investment securities	1,892,735	1,941,767
Other	123,585	121,827
Deferred tax assets	35,640	–
Total investments and other assets	2,051,960	2,063,594
Total non-current assets	2,318,505	2,346,195
Total assets	11,274,846	10,284,347
<b>Liabilities</b>		
Current liabilities		
Income taxes payable	361,731	143,218
Provision for bonuses	101,446	46,562
Other	304,152	444,337
Total current liabilities	767,329	634,117
Non-current liabilities		
Deferred tax liabilities	–	832
Total non-current liabilities	–	832
Total liabilities	767,329	634,950
<b>Net assets</b>		
Shareholders' equity		
Share capital	587,203	587,203
Capital surplus	1,233,141	1,233,141
Retained earnings	8,331,842	7,450,787
Treasury shares	(629)	(629)
Total shareholders' equity	10,151,558	9,270,502
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	338,025	361,033
Total accumulated other comprehensive income	338,025	361,033
Non-controlling interests	17,932	17,860
Total net assets	10,507,516	9,649,397
Total liabilities and net assets	11,274,846	10,284,347

**Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)**

**Consolidated statements of income (cumulative)**

(Thousands of yen)

	Three months ended June 30, 2022	Three months ended June 30, 2023
Net sales	1,057,521	1,072,281
Cost of sales	–	216
Gross profit	1,057,521	1,072,065
Selling, general and administrative expenses	604,988	663,491
Operating profit	452,533	408,573
Non-operating income		
Interest and dividend income	27,678	3,666
Gain on sale of securities	–	99,901
Gain on investments in investment partnerships	535	–
Other	100	69
Total non-operating income	28,314	103,636
Non-operating expenses		
Commission expenses	11,606	8,279
Loss on investments in investment partnerships	–	2,502
Other	3	–
Total non-operating expenses	11,610	10,782
Ordinary profit	469,237	501,428
Extraordinary losses		
Loss on retirement of non-current assets	2,264	–
Total extraordinary losses	2,264	–
Profit before income taxes	466,973	501,428
Income taxes - current	129,514	131,427
Income taxes - deferred	18,689	26,318
Total income taxes	148,203	157,746
Profit	318,769	343,682
Loss attributable to non-controlling interests	(109)	(71)
Profit attributable to owners of parent	318,879	343,754

**Consolidated statements of comprehensive income (cumulative)**

(Thousands of yen)

	Three months ended June 30, 2022	Three months ended June 30, 2023
Profit	318,769	343,682
Other comprehensive income		
Valuation difference on available-for-sale securities	20,912	23,008
Total other comprehensive income	20,912	23,008
Comprehensive income	339,681	366,690
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	339,791	366,762
Comprehensive income attributable to non-controlling interests	(109)	(71)