

Translation

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## Summary of Consolidated Financial Results for the Three Months Ended June 30, 2024 (Based on Japanese GAAP)

August 8, 2024

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 commence dividend payments: –  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the three months ended June 30, 2024 (from April 1, 2024 to June 30, 2024)

(1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended June 30, 2024	1,918	78.9	559	30.5	443	8.5	462	(7.8)	283	(17.6)
Three months ended June 30, 2023	1,072	1.4	428	(9.0)	408	(9.7)	501	6.9	343	7.8

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Three months ended June 30, 2024	11.37		11.37	
Three months ended June 30, 2023	13.75		13.75	

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of June 30, 2024	10,157	9,121	88.8
As of March 31, 2024	11,503	10,333	89.0

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, 2024	–	0.00	–	56.00	56.00
Year ending March 31, 2025	–				
Year ending March 31, 2025 (Forecast)		0.00	–	56.00	56.00

3. Forecast of consolidated financial results for the year ending March 31, 2025 (from April 1, 2024 to March 31, 2025)

Percentages indicate year-on-year changes

	Net sales		EBITDA		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	%	Millions of yen	%	Yen
Full year	8,247	80.3	2,530	48.2	2,055	26.6	2,039	22.5	1,233	8.7	49.58

4. Notes

- (1) Significant changes in the scope of consolidation during the three months ended June 30, 2024: 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: Yes
  - 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, 2024	24,996,600 shares	As of March 31, 2024	24,996,600 shares
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Number of treasury shares at the end of the period

As of June 30, 2024	150,520 shares	As of March 31, 2024	520 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, 2024	24,921,080 shares	Three months ended June 30, 2023	24,996,105 shares
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**Quarterly consolidated financial statements**  
**Consolidated balance sheets**

(Thousands of yen)

	As of March 31, 2024	As of June 30, 2024
<b>Assets</b>		
Current assets		
Cash and deposits	4,670,468	3,208,764
Accounts receivable - trade	461,863	478,260
Securities	1,000,000	1,000,000
Other	85,556	107,117
Total current assets	6,217,888	4,794,143
Non-current assets		
Property, plant and equipment	132,249	122,721
Intangible assets		
Goodwill	3,062,896	3,039,338
Other	252,431	245,585
Total intangible assets	3,315,328	3,284,923
Investments and other assets		
Investment securities	1,568,432	1,714,234
Other	117,209	118,004
Deferred tax assets	152,475	123,468
Total investments and other assets	1,838,117	1,955,707
Total non-current assets	5,285,695	5,363,353
Total assets	11,503,583	10,157,496
<b>Liabilities</b>		
Current liabilities		
Income taxes payable	301,371	142,300
Provision for bonuses	166,810	104,700
Other	645,178	740,196
Total current liabilities	1,113,360	987,197
Non-current liabilities		
Other	56,783	49,275
Total non-current liabilities	56,783	49,275
Total liabilities	1,170,143	1,036,473
<b>Net assets</b>		
Shareholders' equity		
Share capital	587,203	587,203
Capital surplus	1,233,141	1,233,141
Retained earnings	8,241,847	7,125,449
Treasury shares	(658)	(166,417)
Total shareholders' equity	10,061,534	8,779,377
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	216,160	217,373
Foreign currency translation adjustment	(38,951)	19,150
Total accumulated other comprehensive income	177,208	236,524
Non-controlling interests	94,697	105,120
Total net assets	10,333,440	9,121,023
Total liabilities and net assets	11,503,583	10,157,496

**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, 2023	Three months ended June 30, 2024
Net sales	1,072,281	1,918,494
Cost of sales	216	401,269
Gross profit	1,072,065	1,517,224
Selling, general and administrative expenses	663,491	1,074,031
Operating profit	408,573	443,192
Non-operating income		
Interest and dividend income	3,666	30,899
Gain on sale of securities	99,901	–
Other	69	673
Total non-operating income	103,636	31,572
Non-operating expenses		
Interest expenses	–	983
Commission expenses	8,279	8,625
Loss on investments in investment partnerships	2,502	2,524
Loss on sale of securities	–	73
Other	–	9
Total non-operating expenses	10,782	12,217
Ordinary profit	501,428	462,547
Profit before income taxes	501,428	462,547
Income taxes - current	131,427	140,716
Income taxes - deferred	26,318	27,445
Total income taxes	157,746	168,162
Profit	343,682	294,385
Profit (loss) attributable to non-controlling interests	(71)	11,002
Profit attributable to owners of parent	343,754	283,382

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

(Thousands of yen)

	Three months ended June 30, 2023	Three months ended June 30, 2024
Profit	343,682	294,385
Other comprehensive income		
Valuation difference on available-for-sale securities	23,008	1,213
Foreign currency translation adjustment	–	59,593
Total other comprehensive income	23,008	60,807
Comprehensive income	366,690	355,192
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	366,762	342,698
Comprehensive income attributable to non-controlling interests	(71)	12,494