

Translation

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## Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2023 (Based on Japanese GAAP)

February 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 file Quarterly Securities Report: February 9, 2024  
 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 nine months ended December 31, 2023 (from April 1, 2023 to December 31, 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	%
Nine months ended December 31, 2023	3,377	5.4	1,329	(2.9)	1,502	(3.1)	1,020	(2.7)
Nine months ended December 31, 2022	3,204	13.9	1,369	14.8	1,550	26.5	1,049	26.2

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Nine months ended December 31, 2023	40.84		40.83	
Nine months ended December 31, 2022	42.00		41.98	

#### (2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of December 31, 2023	10,784	10,271	95.1
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				
Year ended March 31, 2023	–	0.00	–	49.00	49.00
Year ending March 31, 2024	–	0.00	–		
Year ending March 31, 2024 (Forecast)				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
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 nine months ended December 31, 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 December 31, 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 December 31, 2023	520 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)

Nine months ended December 31, 2023	24,996,090 shares	Nine months ended December 31, 2022	24,985,673 shares
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**Quarterly consolidated financial statements**  
**Consolidated balance sheets**

(Thousands of yen)

	As of March 31, 2023	As of December 31, 2023
<b>Assets</b>		
Current assets		
Cash and deposits	8,728,240	7,695,014
Accounts receivable - trade	160,961	229,173
Securities	–	500,000
Other	67,139	80,984
Total current assets	8,956,340	8,505,172
Non-current assets		
Property, plant and equipment	41,009	38,118
Intangible assets	225,535	248,272
Investments and other assets		
Investment securities	1,892,735	1,852,326
Other	123,585	118,882
Deferred tax assets	35,640	21,523
Total investments and other assets	2,051,960	1,992,732
Total non-current assets	2,318,505	2,279,124
Total assets	11,274,846	10,784,296
<b>Liabilities</b>		
Current liabilities		
Income taxes payable	361,731	159,457
Provision for bonuses	101,446	48,450
Other	304,152	304,414
Total current liabilities	767,329	512,322
Total liabilities	767,329	512,322
<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	8,127,790
Treasury shares	(629)	(658)
Total shareholders' equity	10,151,558	9,947,477
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	338,025	306,780
Total accumulated other comprehensive income	338,025	306,780
Non-controlling interests	17,932	17,716
Total net assets	10,507,516	10,271,974
Total liabilities and net assets	11,274,846	10,784,296

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

### Consolidated statements of income (cumulative)

(Thousands of yen)

	Nine months ended December 31, 2022	Nine months ended December 31, 2023
Net sales	3,204,631	3,377,499
Cost of sales	290	923
Gross profit	3,204,341	3,376,576
Selling, general and administrative expenses	1,835,031	2,046,851
Operating profit	1,369,310	1,329,725
Non-operating income		
Interest and dividend income	76,717	81,015
Gain on sale of securities	43,644	118,591
Gain on investments in investment partnerships	94,353	–
Other	351	2,131
Total non-operating income	215,066	201,737
Non-operating expenses		
Commission expenses	34,036	23,905
Loss on investments in investment partnerships	–	5,250
Other	3	–
Total non-operating expenses	34,040	29,156
Ordinary profit	1,550,336	1,502,306
Extraordinary losses		
Loss on retirement of non-current assets	6,320	2,381
Total extraordinary losses	6,320	2,381
Profit before income taxes	1,544,016	1,499,925
Income taxes - current	479,558	451,478
Income taxes - deferred	15,416	27,906
Total income taxes	494,975	479,384
Profit	1,049,041	1,020,540
Loss attributable to non-controlling interests	(329)	(216)
Profit attributable to owners of parent	1,049,370	1,020,756

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

(Thousands of yen)

	Nine months ended December 31, 2022	Nine months ended December 31, 2023
Profit	1,049,041	1,020,540
Other comprehensive income		
Valuation difference on available-for-sale securities	(7,627)	(31,244)
Total other comprehensive income	(7,627)	(31,244)
Comprehensive income	1,041,413	989,295
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,041,743	989,512
Comprehensive income attributable to non-controlling interests	(329)	(216)