

February 12, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (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 commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

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

1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(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	%
Nine months ended										
December 31, 2025	5,833	2.3	1,682	3.5	1,341	5.4	1,415	3.3	857	5.2
December 31, 2024	5,700	68.8	1,625	17.0	1,273	(4.3)	1,369	(8.8)	815	(20.2)

Note1: Comprehensive income For the nine months ended December 31, 2025: ¥903 million [(5.7)%]
 For the nine months ended December 31, 2024: ¥958 million [(3.1)%]

Note2: EBITDA = Operating income + Depreciation and amortization + amortization of goodwill

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	34.51	34.51
December 31, 2024	32.76	32.76

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	10,244	9,265	89.3
March 31, 2025	10,841	9,773	89.2

Reference: Equity
 As of December 31, 2025: ¥9,149 million
 As of March 31, 2025: ¥9,671 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, 2025	-	0.00	-	56.00	56.00
Fiscal year ending March 31, 2026	-	0.00	-		
Fiscal year ending March 31, 2026 (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, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2026	8,227	10.1	2,286	10.2	1,790	11.6	1,767	5.1	1,061	2.8	42.72

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 quarterly 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 December 31, 2025	24,996,600 shares
As of March 31, 2025	24,996,600 shares

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

As of December 31, 2025	145,152 shares
As of March 31, 2025	150,602 shares

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

Nine months ended December 31, 2025	24,848,723 shares
Nine months ended December 31, 2024	24,876,031 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* 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 Quarterly Financial Results Summary (Appendix).

Quarterly consolidated balance sheet

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	4,298,269	4,900,919
Accounts receivable - trade	387,948	411,056
Securities	1,000,000	-
Other	91,897	63,470
Total current assets	5,778,115	5,375,446
Non-current assets		
Property, plant and equipment	226,976	245,435
Intangible assets		
Goodwill	2,802,413	2,552,969
Other	255,778	243,045
Total intangible assets	3,058,192	2,796,015
Investments and other assets		
Investment securities	1,457,114	1,532,766
Deferred tax assets	201,467	174,339
Other	119,364	120,456
Total investments and other assets	1,777,945	1,827,563
Total non-current assets	5,063,114	4,869,015
Total assets	10,841,229	10,244,461
Liabilities		
Current liabilities		
Income taxes payable	265,422	172,671
Provision for bonuses	137,251	91,676
Other	513,921	541,293
Total current liabilities	916,595	805,641
Non-current liabilities		
Other	150,798	173,624
Total non-current liabilities	150,798	173,624
Total liabilities	1,067,394	979,266
Net assets		
Shareholders' equity		
Share capital	587,203	587,203
Capital surplus	1,233,141	1,232,244
Retained earnings	7,874,804	7,341,013
Treasury shares	(166,508)	(160,482)
Total shareholders' equity	9,528,641	8,999,979
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	123,023	157,039
Foreign currency translation adjustment	19,396	(7,168)
Total accumulated other comprehensive income	142,420	149,870
Non-controlling interests	102,773	115,345
Total net assets	9,773,835	9,265,194
Total liabilities and net assets	10,841,229	10,244,461

Quarterly consolidated statement of income

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	5,700,136	5,833,049
Cost of sales	1,186,121	1,316,056
Gross profit	4,514,015	4,516,992
Selling, general and administrative expenses	3,240,955	3,175,806
Operating profit	1,273,059	1,341,186
Non-operating income		
Interest and dividend income	84,478	84,775
Gain on investments in investment partnerships	36,059	-
Foreign exchange gains	-	22,133
Other	3,409	598
Total non-operating income	123,947	107,508
Non-operating expenses		
Interest expenses	2,377	7,519
Commission expenses	24,136	23,236
Loss on valuation of investment securities	-	1,662
Loss on investments in investment partnerships	-	558
Loss on sale of securities	222	238
Foreign exchange losses	397	-
Other	19	47
Total non-operating expenses	27,154	33,263
Ordinary profit	1,369,853	1,415,431
Extraordinary losses		
Loss on retirement of non-current assets	31	4,875
Total extraordinary losses	31	4,875
Profit before income taxes	1,369,822	1,410,556
Income taxes - current	494,105	502,054
Income taxes - deferred	29,185	11,543
Total income taxes	523,291	513,598
Profit	846,530	896,958
Profit attributable to non-controlling interests	31,514	39,374
Profit attributable to owners of parent	815,016	857,584

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	846,530	896,958
Other comprehensive income		
Valuation difference on available-for-sale securities	(13,821)	33,854
Foreign currency translation adjustment	126,063	(26,976)
Total other comprehensive income	112,242	6,878
Comprehensive income	958,772	903,836
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	911,317	865,034
Comprehensive income attributable to non-controlling interests	47,455	38,801

(Notes on segment information, etc.)

Segment Information

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