

February 12, 2026

To whom it may concern

Company name: MarkLines Co., Ltd.
Representative: Makoto Sakai, President and
Representative Director
(Code: 3901 TSE Prime)
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Notice of Dividends from Surplus and Changes in Dividend Policy

We hereby announce that our Board of Directors has resolved at a meeting held on February 12, 2026 to distribute dividends from surplus with a record date of December 31, 2025 and to change our dividend policy as follows.

Items

1. Dividends from Surplus

(1) Dividends

(Unit: JPY)

	Determined amount	Most recent dividend forecast (Announced on February 13, 2025)	Previous period results (FY ended Dec. 2024)
Record date	December 31, 2025	Same as left	December 31, 2024
Dividend per share	JPY 52.00	Same as left	JPY 48.00
Total dividend amount	JPY 662 million	-	JPY 634 million
Effective date	March 25, 2026	-	March 26, 2025
Dividend funds	Retained earnings	-	Retained earnings

(2) Reason

The Company considers the distribution of profits to shareholders to be an important management policy, and in order to encourage shareholders to hold Company shares over the medium to long term, our basic policy is to pay stable and continuous dividends with a consolidated dividend payout ratio of approximately 40%.

The consolidated financial results for the fiscal year ending December 31, 2025 announced today are lower than the initial forecast, as stated in the Notice of Revision of Full-Year Consolidated Earnings Forecast for the Fiscal Year Ending December 31, 2025, released on December 11, 2025. However, in light of the Group's business model and financial soundness, and from the perspective of emphasizing the distribution of profits to shareholders, the Company has decided to pay a year-end dividend of JPY 52 per share.

This level effectively anticipates the new dividend policy decided today.

2 . Changes to Dividend Policy

(1) Details of change

[Previous dividend policy]

The Company considers the distribution of profits to shareholders to be an important management policy, and in order to encourage shareholders to hold Company shares over the medium to long term, our basic policy is to pay stable and continuous dividends with a **consolidated dividend payout ratio of approximately 40%.**

[Dividend policy for the fiscal year ending December 31, 2026 and thereafter]

The Company considers the distribution of profits to shareholders to be an important management policy, and in order to encourage shareholders to hold Company shares over the medium to long term, our basic policy is to pay stable and continuous dividends with a **consolidated dividend payout ratio of approximately 45%.**

(2) Reason

In accordance with our existing dividend policy, we have increased dividends for 11 consecutive fiscal years since our listing. We have recently decided to change our dividend policy to further increase returns to shareholders and to improve our corporate value over the medium to long term.

End