Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

November 13, 2026

Consolidated Financial Results for the Nine Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: MarkLines Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 3901
URL: https://www.marklines.com
Representative: Makoto Sakai, President, CEO
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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 September 30, 2026 (from January 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	4,194	0.8	1,685	9.7	1,723	10.2	1,200	10.3
September 30, 2025	4,162	4.3	1,536	(3.1)	1,563	(1.2)	1,088	(3.5)

Note: Comprehensive income For the nine months ended September 30, 2026: ¥ 1,246 million [14.9%]
For the nine months ended September 30, 2025: ¥ 1,084 million [(2.2)%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	94.51	-
September 30, 2025	82.54	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	9,059	6,676	73.3
December 31, 2025	8,808	6,574	74.2

Reference: Equity
As of September 30, 2026: ¥ 6,640 million
As of December 31, 2025: ¥ 6,535 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 December 31, 2025	-	0.00	-	52.00	52.00
Fiscal year ending December 31, 2026	-	0.00	-		
Fiscal year ending December 31, 2026 (Forecast)				58.00	58.00

Note: Revisions to the forecast of cash dividends most recently announced: None

Note: Breakdown of the third quarter dividend for the fiscal year ending December 31, 2026 :

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		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	%	Yen
Full year	6,150	10.4	2,350	12.1	2,380	10.9	1,660	9.2	130.23

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(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 September 30, 2026	13,228,800 shares
As of December 31, 2025	13,228,800 shares

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

As of September 30, 2026	791,987 shares
As of December 31, 2025	482,280 shares

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

Nine months ended September 30, 2026	12,704,825 shares
Nine months ended September 30, 2025	13,189,493 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes(voluntary)

* Proper use of earnings forecasts, and other special matters

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	3,802,363	3,762,474
Accounts receivable - trade	291,801	233,051
Merchandise	60,248	28,008
Work in process	18,527	4,870
Advance payments to suppliers	8,980	12,567
Prepaid expenses	73,445	45,825
Other	43,939	556,017
Allowance for doubtful accounts	(2,628)	(3,958)
Total current assets	4,296,679	4,638,857
Non-current assets		
Property, plant and equipment		
Buildings and structures	823,309	805,166
Accumulated depreciation	(71,540)	(78,024)
Buildings and structures, net	751,769	727,142
Land	369,801	369,801
Other	159,804	155,254
Accumulated depreciation	(86,577)	(89,747)
Other, net	73,226	65,507
Total property, plant and equipment	1,194,796	1,162,450
Intangible assets		
Software	81,867	97,939
Other	24,409	7,792
Total intangible assets	106,276	105,732
Investments and other assets		
Investment securities	2,806,041	2,837,623
Long-term prepaid expenses	469	6,955
Leasehold and guarantee deposits	291,816	181,325
Long-term time deposits	69,772	73,148
Deferred tax assets	43,128	53,019
Total investments and other assets	3,211,228	3,152,072
Total non-current assets	4,512,302	4,420,256
Total assets	8,808,981	9,059,114

(Thousands of yen)

	As of December 31, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	111,664	49,129
Accounts payable - other	76,494	37,982
Accrued expenses	64,005	91,087
Income taxes payable	273,498	219,761
Accrued consumption taxes	108,388	60,702
Advances received	1,523,392	1,808,636
Provision for bonuses for directors (and other officers)	15,000	12,750
Deposits received	31,450	9,469
Provision for bonuses	16,611	81,278
Other	-	1
Total current liabilities	2,220,505	2,370,799
Non-current liabilities		
Retirement benefit liability	13,792	11,445
Total non-current liabilities	13,792	11,445
Total liabilities	2,234,298	2,382,245
Net assets		
Shareholders' equity		
Share capital	372,711	372,711
Capital surplus	290,518	290,518
Retained earnings	6,738,689	7,275,642
Treasury shares	(1,000,724)	(1,480,893)
Total shareholders' equity	6,401,195	6,457,979
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	43,414	82,362
Foreign currency translation adjustment	90,621	100,361
Total accumulated other comprehensive income	134,036	182,723
Non-controlling interests	39,452	36,165
Total net assets	6,574,683	6,676,868
Total liabilities and net assets	8,808,981	9,059,114

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Nine-Month Period

(Thousands of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Net sales	4,162,140	4,194,703
Cost of sales	1,424,276	1,266,586
Gross profit	2,737,864	2,928,117
Selling, general and administrative expenses		
Promotion expenses	14,348	16,046
Sales commission	409	570
Advertising expenses	14,684	16,123
Remuneration for directors (and other officers)	56,058	54,122
Salaries and allowances	542,865	544,121
Provision for bonuses	47,565	46,450
Retirement benefit expenses	12,395	13,755
Legal welfare expenses	94,559	97,702
Depreciation	18,155	23,107
Provision of allowance for doubtful accounts	(553)	1,330
Rent expenses	83,046	98,083
Other	318,032	330,903
Total selling, general and administrative expenses	1,201,568	1,242,316
Operating profit	1,536,295	1,685,800
Non-operating income		
Interest income	28,550	43,162
Dividend income	4,836	4,202
Foreign exchange gains	3,459	-
Other	7,211	7,714
Total non-operating income	44,058	55,079
Non-operating expenses		
Share of loss of entities accounted for using equity method	15,939	7,555
Foreign exchange losses	-	7,920
Other	1,374	2,279
Total non-operating expenses	17,314	17,755
Ordinary profit	1,563,039	1,723,125
Profit before income taxes	1,563,039	1,723,125
Income taxes - current	497,135	538,406
Income taxes - deferred	(19,877)	(12,704)
Total income taxes	477,257	525,701
Profit	1,085,781	1,197,423
Loss attributable to non-controlling interests	(2,864)	(3,286)
Profit attributable to owners of parent	1,088,646	1,200,709

Quarterly Consolidated Statement of Comprehensive Income

For the Nine-Month Period

(Thousands of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Profit	1,085,781	1,197,423
Other comprehensive income		
Valuation difference on available-for-sale securities	8,199	5,715
Foreign currency translation adjustment	(11,665)	9,739
Share of other comprehensive income of entities accounted for using equity method	2,440	33,232
Total other comprehensive income	(1,024)	48,687
Comprehensive income	1,084,756	1,246,110
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,087,621	1,249,396
Comprehensive income attributable to non-controlling interests	(2,864)	(3,286)