

To whom it may concern

March 27, 2026

MarkLines Co., Ltd.  
Roppongi Central Tower, Roppongi 7-15-9,  
Minato-ku, Tokyo  
(Securities Code 3901 TSE Prime)  
Contact: Hideki Kamazawa, General Manager,  
Finance & Accounting Dept.

**Notice Concerning the Status of Membership in the Financial Accounting Standards Foundation and the Company's Views on Membership**

As of December 31, 2025, the Company is not a member of the Financial Accounting Standards Foundation (FASF), a not-for-profit public interest organization. Therefore, in accordance with Article 409-2 of the Listing Regulations of the Tokyo Stock Exchange, Inc., we hereby serve notice of our membership status and views on joining the FASF, as set forth below.

Notice

1. Membership in the Financial Accounting Standards Foundation (FASF)

The Company was a member of the Financial Accounting Standards Foundation until December 31, 2019, but withdrew from membership after January 1, 2020.

2. Proper understanding of accounting standards and other relevant content, and the status of establishing an appropriate response system to changes in accounting standards

The Company works closely with auditing firms, participates in various seminars, and subscribes to various accounting-related publications. The Company has a system in place to appropriately understand the content of accounting standards, and to respond appropriately to changes in accounting standards.

3. Our approach to membership in the Financial Accounting Standards Foundation

The Company is fully aware of the increasing need to properly understand the content of accounting standards, and to respond appropriately to changes in accounting standards. We regard this as an important matter and have established the system described above. The Company will continue to consider future membership, taking into account our business development, changes in accounting standards, etc., as well as cost-

effectiveness.

End