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August 6, 2026

Consolidated Financial Results for the Six Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: MarkLines Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 3901
URL: https://www.marklines.com
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Scheduled date to file semi-annual securities report: August 6, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Consolidated financial results for the six months ended June 30, 2026 (from January 1, 2026 to June 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	2,863	(2.2)	1,115	4.0	1,146	6.0	797	6.1
June 30, 2025	2,929	5.2	1,071	(3.7)	1,081	(3.4)	751	(4.6)

Note: Comprehensive income For the six months ended June 30, 2026: ¥ 1,149 million [61.2%]
For the six months ended June 30, 2025: ¥ 712 million [(17.1)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	62.59	-
June 30, 2025	56.84	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	9,649	7,061	72.8
December 31, 2025	8,808	6,574	74.2

Reference: Equity
As of June 30, 2026: ¥ 7,024 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 second 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 semi-annual 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 June 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 June 30, 2026	482,287 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)

Six months ended June 30, 2026	12,746,518 shares
Six months ended June 30, 2025	13,228,321 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Thousands of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	3,802,363	4,540,264
Accounts receivable - trade	291,801	256,861
Merchandise	60,248	26,575
Work in process	18,527	1,219
Advance payments to suppliers	8,980	15,244
Prepaid expenses	73,445	61,046
Other	43,939	46,043
Allowance for doubtful accounts	(2,628)	(3,069)
Total current assets	4,296,679	4,944,185
Non-current assets		
Property, plant and equipment		
Buildings and structures	823,309	801,202
Accumulated depreciation	(71,540)	(69,394)
Buildings and structures, net	751,769	731,807
Land	369,801	369,801
Other	159,804	160,908
Accumulated depreciation	(86,577)	(84,797)
Other, net	73,226	76,111
Total property, plant and equipment	1,194,796	1,177,719
Intangible assets		
Software	81,867	101,508
Other	24,409	4,865
Total intangible assets	106,276	106,374
Investments and other assets		
Investment securities	2,806,041	3,135,716
Long-term prepaid expenses	469	7,961
Leasehold and guarantee deposits	291,816	183,891
Long-term time deposits	69,772	74,336
Deferred tax assets	43,128	19,117
Total investments and other assets	3,211,228	3,421,023
Total non-current assets	4,512,302	4,705,117
Total assets	8,808,981	9,649,302

(Thousands of yen)

	As of December 31, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	111,664	55,177
Accounts payable - other	76,494	40,709
Accrued expenses	64,005	109,343
Income taxes payable	273,498	327,502
Accrued consumption taxes	108,388	64,694
Advances received	1,523,392	1,914,132
Provision for bonuses for directors (and other officers)	15,000	8,500
Deposits received	31,450	31,433
Provision for bonuses	16,611	24,869
Other	-	529
Total current liabilities	2,220,505	2,576,891
Non-current liabilities		
Retirement benefit liability	13,792	11,103
Total non-current liabilities	13,792	11,103
Total liabilities	2,234,298	2,587,994
Net assets		
Shareholders' equity		
Share capital	372,711	372,711
Capital surplus	290,518	290,518
Retained earnings	6,738,689	6,873,657
Treasury shares	(1,000,724)	(1,000,733)
Total shareholders' equity	6,401,195	6,536,153
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	43,414	374,637
Foreign currency translation adjustment	90,621	114,184
Total accumulated other comprehensive income	134,036	488,821
Non-controlling interests	39,452	36,332
Total net assets	6,574,683	7,061,308
Total liabilities and net assets	8,808,981	9,649,302

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Thousands of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Net sales	2,929,549	2,863,982
Cost of sales	1,045,846	892,790
Gross profit	1,883,702	1,971,192
Selling, general and administrative expenses		
Promotion expenses	13,888	15,195
Sales commission	187	256
Advertising expenses	10,638	12,534
Remuneration for directors (and other officers)	38,327	36,192
Salaries and allowances	376,389	387,074
Provision for bonuses	14,796	13,712
Retirement benefit expenses	7,977	10,725
Legal welfare expenses	62,794	66,324
Depreciation	10,183	15,762
Provision of allowance for doubtful accounts	74	441
Rent expenses	53,902	69,899
Other	222,585	227,777
Total selling, general and administrative expenses	811,746	855,896
Operating profit	1,071,955	1,115,295
Non-operating income		
Interest income	13,173	26,365
Dividend income	2,625	2,044
Foreign exchange gains	-	3,337
Other	5,621	5,330
Total non-operating income	21,419	37,077
Non-operating expenses		
Share of loss of entities accounted for using equity method	10,741	5,138
Foreign exchange losses	1,021	-
Other	26	323
Total non-operating expenses	11,789	5,462
Ordinary profit	1,081,586	1,146,911
Profit before income taxes	1,081,586	1,146,911
Income taxes - current	324,949	333,562
Income taxes - deferred	6,469	18,681
Total income taxes	331,419	352,244
Profit	750,167	794,667
Loss attributable to non-controlling interests	(1,765)	(3,119)
Profit attributable to owners of parent	751,933	797,786

Semi-annual Consolidated Statement of Comprehensive Income

(Thousands of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Profit	750,167	794,667
Other comprehensive income		
Valuation difference on available-for-sale securities	(7,784)	11,181
Foreign currency translation adjustment	(27,057)	23,562
Share of other comprehensive income of entities accounted for using equity method	(2,361)	320,041
Total other comprehensive income	(37,203)	354,785
Comprehensive income	712,963	1,149,453
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	714,729	1,152,572
Comprehensive income attributable to non-controlling interests	(1,765)	(3,119)