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April 2, 2026

Company name: TOKYO BASE Co., Ltd.  
Representative: Masato Tani, Representative  
Director and CEO  
(Securities code : 3415; TSE Prime  
Market)  
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### **Notice Regarding Membership Status in the Financial Accounting Standards Foundation and Views on Membership**

TOKYO BASE Co., Ltd. (hereinafter "the Company") is not a member of the Financial Accounting Standards Foundation (hereinafter "FASF") as of January 31, 2026. In accordance with Article 409-2 of the Listing Regulations established by the Tokyo Stock Exchange, the Company hereby provides notice of its membership status in the FASF and its views on membership as follows.

#### **1. Membership Status in the Financial Accounting Standards Foundation**

The Company withdrew from the FASF on March 31, 2017, and accordingly is not a member of the FASF as of January 31, 2026.

#### **2. Status of Arrangements for Appropriately Understanding the Content of Accounting Standards and Accurately Responding to Changes in Accounting Standards**

The Company recognizes the importance of appropriately understanding the content of accounting standards and any changes thereto, and of responding to such changes accurately. To this end, the Company addresses changes in accounting standards through active participation in accounting and tax seminars hosted by auditing firms and various relevant organizations.

#### **3. Views on Membership in the Financial Accounting Standards Foundation**

Regarding membership in the Financial Accounting Standards Foundation, the Company will continue to deliberate on this matter while taking into account future trends in accounting standards and changes in various circumstances.