

Translation

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February 18, 2026

To Whom it May Concern:

Company name: BASE, Inc.  
Representative: Representative Director and CEO Yuta Tsuruoka  
(Code number: 4477, Tokyo Stock Exchange Growth Market)  
Inquiries: Director and CFO Ken Harada  
TEL 03-6441-2075

**Notice Regarding Dividend of Surplus (First Dividend)**

The Company hereby announces that at a meeting of its Board of Directors held today, it resolved to pay a dividend from surplus with a record date of December 31, 2025, as detailed below.

The Company's Articles of Incorporation state that the Company may pay dividends from surplus by a resolution of the Board of Directors, pursuant to Article 459, Paragraph 1 of the Companies Act.

1. Details of the Dividend

	Amount Decided	Most Recent Dividend Forecast (Announced on February 5, 2026)	Actual for the Previous Period
Record date	December 31, 2025	Same as left	-
Dividend per share	5.00 yen	Same as left	-
Total amount of dividends	575 million yen	-	-
Effective date	March 6, 2026	-	-
Dividend resource	Retained earnings	-	-

2. Reason for the Dividend

The Company prioritizes growth investments to achieve sustainable growth in existing businesses and discontinuous growth through M&A. On that basis, the Company maintains a policy of flexibly implementing shareholder return measures, such as dividends and share repurchases, while ensuring

the growth capital that contributes to the improvement of corporate value over the medium to long term and maintaining financial soundness.

Regarding the year-end dividend for the fiscal year ended December 31, 2025, the Company has decided to set the dividend at 5.00 yen per share based on the policy, as announced in the "Notice Concerning Revision of Full-Year Consolidated Earnings Forecast and Dividend Forecast (Dividend Increase)" released on February 5, 2026.

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