

This document is an English translation of the official Japanese version of the press release (the “Official Japanese Version”). This English translation was prepared for your reference, to help you understand what is stated in the Official Japanese Version. In the event of any discrepancy between the Official Japanese Version and the English translation, the Official Japanese Version will prevail.

September 30, 2026
SBI Holdings, Inc.
(Tokyo Stock Exchange Prime Market: 8473)

**(Change) Notice Regarding Extension of the Tender Offer Period in the Tender Offer for the Shares of BASE, Inc.
(Securities Code: 4477)**

SBI Holdings, Inc. (hereinafter “SBIHD”) wholly owns SBIER, Inc. (hereinafter “SBIER”), which holds all of the equity interests in, and serves as the representative member of, SBINM GK (hereinafter the “Tender Offeror”; together with SBIHD, referred to as the “Tender Offerors”). On August 28, 2026, the Tender Offeror decided to acquire the common shares (hereinafter the “Target Company Shares”) of BASE, Inc. (hereinafter the “Target Company”), which is listed on the Growth Market of Tokyo Stock Exchange, Inc. (hereinafter “TSE”), through a tender offer (hereinafter the “Tender Offer”) pursuant to the Financial Instruments and Exchange Act (Act No. 25 of 1948, as amended; hereinafter the “Act”), and has commenced the Tender Offer as of August 31, 2026. Having comprehensively taken into account the status of tenders into the Tender Offer by the Target Company’s shareholders and the outlook for future tenders, among other factors, the Tender Offeror has now determined that it is appropriate to provide the Target Company’s shareholders with a further opportunity to consider whether to tender into the Tender Offer. Accordingly, the Tender Offeror has decided to extend the period of the purchase, etc. in the Tender Offer (hereinafter the “Tender Offer Period”) until October 15, 2026, for a total of 30 business days (hereinafter the “Extension of the Tender Offer Period”).

In connection therewith, pursuant to Article 27-8, Paragraph (2) of the Act, the Tender Offeror has today submitted to the Director-General of the Kanto Local Finance Bureau an amendment statement (hereinafter the “Amendment Statement”) to the Tender Offer Registration Statement (including the matters corrected by the amendment statement to the Tender Offer Registration Statement submitted on September 8, 2026; the same applies hereinafter). As corrections have accordingly been made to the “Notice Regarding Commencement of a Tender Offer for the Shares of BASE, Inc. (Securities Code: 4477) and Conclusion of a Capital and Business Alliance Agreement with BASE, Inc.” dated August 28, 2026 (including the matters corrected by the “(Correction) Notice Regarding Corrections to the ‘Notice Regarding Commencement of a Tender Offer for the Shares of BASE, Inc. (Securities Code: 4477) and Conclusion of a Capital and Business Alliance Agreement with BASE, Inc.’ and to the Public Notice of Commencement of the Tender Offer, Due to the Submission of an Amendment Statement to the Tender Offer Registration Statement” dated September 8, 2026), SBIHD hereby announces as set forth below.

The corrected portions are underlined.

Details

1. Outline of the Tender Offer, etc.

(Before Correction)

Purpose of the Tender Offer	To make the Target Company an equity-method affiliate
Tender Offer Period	From Monday, August 31, 2026 to <u>Wednesday, September 30, 2026</u> (20 business days) (Note 1)
Tender Offer Price	340 yen per share of common stock (hereinafter referred to as the “Tender Offer Price”)

Minimum Number of Shares to be Purchased	-
Maximum Number of Shares to be Purchased	23,792,300 (shares) (Note 2)
Opinion of the Target Company	The Target Company has expressed its opinion in support of the Tender Offer, and has resolved to leave the decision as to whether to tender their shares in the Tender Offer to the discretion of the Target Company's shareholders.

(Note 1) If a Position Statement containing a request for extension of the purchase period of the Tender Offer (hereinafter referred to as the "Tender Offer Period") is submitted pursuant to Article 27-10, Paragraph (3) of the Act, the Tender Offer Period will be extended to 30 business days, until Thursday, October 15, 2026.

(Note 2) If the Tender Offer, etc. is conducted up to the maximum number of shares to be purchased, etc., the Ownership Ratio of Share Certificates, etc. (meaning the Ownership Ratio of Share Certificates, etc. as prescribed in Article 27-2, Paragraph (8) of the Act) held after the Tender Offer, etc. is expected to be 20.67% (rounded to two decimal places). The Ownership Ratio of Share Certificates, etc. is calculated using, as the denominator, the number of voting rights of all shareholders, etc. of the Target Company as of June 30, 2026 (1,151,009 units), as stated in the "14th Fiscal Year Semiannual Report" published by the Target Company on August 5, 2026 (hereinafter referred to as the "Target Company Semiannual Report"). Since the number of shares constituting less than one unit of the Target Company as of today has not been ascertained and the number of voting rights of all shareholders, etc. of the Target Company as of the same date is therefore unknown, and since the number of voting rights of all shareholders, etc. as of June 30, 2026 is the most recent number of voting rights of all shareholders, etc. that can be ascertained from the documents published or submitted by the Target Company, the number of voting rights of all shareholders, etc. stated in the Target Company Semiannual Report (1,151,009 units) is used as the denominator in such calculation.

(After Correction)

Purpose of the Tender Offer	To make the Target Company an equity-method affiliate
Tender Offer Period	From Monday, August 31, 2026 to <u>Thursday, October 15, 2026</u> (30 business days)
Tender Offer Price	340 yen per share of common stock (hereinafter referred to as the "Tender Offer Price")
Minimum Number of Shares to be Purchased	-
Maximum Number of Shares to be Purchased	23,792,300 (shares) (Note)
Opinion of the Target Company	The Target Company has expressed its opinion in support of the Tender Offer, and has resolved to leave the decision as to whether to tender their shares in the Tender Offer to the discretion of the Target Company's shareholders.

(Note) If the Tender Offer, etc. is conducted up to the maximum number of shares to be purchased, etc., the Ownership Ratio of Share Certificates, etc. (meaning the Ownership Ratio of Share Certificates, etc. as prescribed in Article 27-2, Paragraph (8) of the Act) held after the Tender Offer, etc. is expected to be 20.67% (rounded to two decimal places). The Ownership Ratio of Share Certificates, etc. is calculated using, as the denominator, the number of voting rights of all shareholders, etc. of the Target Company as of June 30, 2026 (1,151,009 units), as stated in the "14th Fiscal Year Semiannual Report" published by the Target Company on August 5, 2026 (hereinafter referred to as the "Target Company Semiannual Report"). Since the number of shares constituting less than one unit of the Target Company as of today has not been ascertained and the number of voting rights of all shareholders, etc. of the Target Company as of the same date is therefore unknown, and since the number of voting rights of all shareholders, etc. as of June 30, 2026 is the most recent number of voting rights of all shareholders, etc. that can be ascertained from the documents published or submitted by the Target Company, the number of voting rights of all shareholders, etc. stated in the Target Company Semiannual Report (1,151,009 units) is used as the denominator in such calculation.

2. Purpose of the Tender Offer, etc.

(1) Overview of the Purpose of the Tender Offer

(Before Correction)

<Preceding text omitted>

In addition, according to the “Notice Regarding Expression of Opinion in Support of, and Neutrality as to Tendering in, the Tender Offer for the Company’s Shares by SBINM GK, and Conclusion of a Capital and Business Alliance Agreement with SBI Holdings, Inc.” published by the Target Company on August 28, 2026 (hereinafter referred to as the “Target Company Press Release”), the Target Company resolved, at a meeting of its Board of Directors held on August 28, 2026, to express its opinion in support of the Tender Offer and to leave the decision as to whether to tender shares in the Tender Offer to the discretion of the Target Company’s shareholders.

For details of the above resolution of the Target Company’s Board of Directors, please refer to the Target Company Press Release and “③ Approval of All Directors Having No Interest in the Transaction and Opinion of All Corporate Auditors Having No Interest in the Transaction That They Have No Objection” of “(3) Measures to Ensure the Fairness of the Tender Offer” below.

(After Correction)

<Preceding text omitted>

In addition, according to the “Notice Regarding Expression of Opinion in Support of, and Neutrality as to Tendering in, the Tender Offer for the Company’s Shares by SBINM GK, and Conclusion of a Capital and Business Alliance Agreement with SBI Holdings, Inc.” published by the Target Company on August 28, 2026 (hereinafter referred to as the “Target Company Press Release”), the Target Company resolved, at a meeting of its Board of Directors held on August 28, 2026, to express its opinion in support of the Tender Offer and to leave the decision as to whether to tender shares in the Tender Offer to the discretion of the Target Company’s shareholders.

For details of the above resolution of the Target Company’s Board of Directors, please refer to the Target Company Press Release and “③ Approval of All Directors Having No Interest in the Transaction and Opinion of All Corporate Auditors Having No Interest in the Transaction That They Have No Objection” of “(3) Measures to Ensure the Fairness of the Tender Offer” below.

Thereafter, the Tender Offeror commenced the Tender Offer on August 31, 2026. Having comprehensively taken into account the status of tenders into the Tender Offer by the Target Company’s shareholders after the commencement of the Tender Offer and the outlook for future tenders, among other factors, the Tender Offeror determined that it is appropriate to provide the Target Company’s shareholders with a further opportunity to consider whether to tender into the Tender Offer. Accordingly, on September 30, 2026, the Tender Offeror decided to extend the purchase period of the Tender Offer (hereinafter referred to as the “Tender Offer Period”) until October 15, 2026, for a total of 30 business days. As of September 30, 2026, the Tender Offeror does not intend to make any change to the conditions of the purchase, etc. in the Tender Offer other than the Tender Offer Period.

(3) Measures to Ensure the Fairness of the Tender Offer

⑤ Ensuring Objective Circumstances to Secure the Fairness of the Tender Offer

(Before Correction)

<Preceding text omitted>

In addition, although the Tender Offeror has set the Tender Offer Period at 20 business days, the shortest period prescribed by laws and regulations, the Tender Offeror does not consider that setting the Tender Offer Period at 20 business days would, in itself, immediately deprive the measures to ensure the fairness of the Tender Offer of their effectiveness, given that, as described above, opportunities for competing purchases, etc. are not impeded and that the Tender Offer is not intended to take the Target Company Shares private.

(After Correction)

<Preceding text omitted>

In addition, although the Tender Offeror had set the Tender Offer Period at 20 business days, the shortest period prescribed by laws and regulations, the Tender Offeror changed the Tender Offer Period to 30 business days on September 30, 2026. The Tender Offeror does not consider that this would, together with the setting of the Tender Offer Period described above, immediately deprive the measures to ensure the fairness of the Tender Offer of their effectiveness, given that, as described above, opportunities for competing purchases, etc. are not impeded and that the Tender Offer is not intended to take the Target Company Shares private.

3. Overview of the Target Company and Conditions, etc. of the purchase through the Tender Offer, etc.

(2) Schedule, etc.

(Before Correction)

② Period of the Tender Offer, etc.

From Monday, August 31, 2026 to Wednesday, September 30, 2026 (20 business days)

③ Existence of the Possibility of Extension upon Request of the Target Company

If a Position Statement containing a request from the Target Company for extension of the Tender Offer Period is submitted pursuant to Article 27-10, Paragraph (3) of the Act, the Tender Offer Period will be 30 business days, until Thursday, October 15, 2026.

(After Correction)

② Period of the Tender Offer, etc.

From Monday, August 31, 2026 to Thursday, October 15, 2026 (30 business days)

③ Existence of the Possibility of Extension upon Request of the Target Company

Not applicable.

(7) Payment Method

② Payment Start Date

(Before Correction)

Wednesday, October 7, 2026

(Note) If a Position Statement containing a request from the Target Company for extension of the Tender Offer Period is submitted pursuant to Article 27-10, Paragraph (3) of the Act, this payment start date will be Thursday, October 22, 2026.

(After Correction)

Thursday, October 22, 2026

END