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February 13, 2026

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(Securities code: 4481; TSE Prime Market)
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Notice Concerning Dividends of Surplus (Year-End Dividend and Commemorative Dividend)

BASE CO., LTD. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on February 13, 2026, to pay dividends of surplus with a record date of December 31, 2025, and to approve the dividend forecast for the fiscal year ending December 31, 2026, which includes a commemorative dividend. The details are described below.

1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on February 14, 2025)	Actual results for the previous fiscal year (Fiscal year ended December 31, 2024)
Record date	December 31, 2025	December 31, 2025	December 31, 2024
Dividend per share	¥60.00	¥60.00	¥52.00
Total amount of dividends	¥1,088 million	—	¥960 million
Effective date	March 9, 2026	—	March 10, 2025
Source of dividends	Retained earnings	—	Retained earnings

2. Reason

Our basic policy regarding profit distribution is to continue paying stable dividends while securing the necessary internal reserves for future business development and strengthening our management structure. Dividends from surplus will be paid twice a year, at mid-year and year-end, and will be linked to business performance, with a target dividend payout ratio of approximately 50% until our immediate goal of reaching 10 billion yen in operating profit is achieved.

As for the year-end dividend for the fiscal year ending December 2025, in accordance with the above policy and after comprehensively assessing the business environment and outlook, we have decided to pay 60 yen per share, in line with our most recent dividend forecast. As a result, the annual dividend will be 117 yen per share.

In addition, pursuant to the provisions of the Company’s Articles of Incorporation, dividends of surplus are determined by resolution of the Board of Directors.

3. Commemorative Dividend for the 30th Anniversary (Dividend Forecast for the Fiscal Year Ending December 2026)
The Company will celebrate its 30th anniversary on January 28, 2027. In appreciation of the continued support of our shareholders, we have decided to pay a commemorative dividend of 30 yen per share for each of the interim and year-end dividends for the fiscal year ending December 2026.

As a result, the interim and year-end dividends per share for the fiscal year ending December 2026 are expected to be 93 yen each (ordinary dividend of 63 yen and commemorative dividend of 30 yen), and the annual dividend is expected to be 186 yen per share.

*The dividend forecasts are as follows:

Record date	Dividend per share (Yen)		
	Second quarter-end	Fiscal-year end	Total
Forecast for the next fiscal year (Fiscal year ending December 31, 2026)	¥93.00 (Ordinary dividend: ¥63.00) (Commemorative dividend: ¥30.00)	¥93.00 (Ordinary dividend: ¥63.00) (Commemorative dividend: ¥30.00)	¥186.00 (Ordinary dividend: ¥126.00) (Commemorative dividend: ¥60.00)
Actual results for the current fiscal year (Fiscal year ended December 31, 2025)	¥57.00	¥60.00	¥117.00
Actual results for the previous fiscal year (Fiscal year ended December 31, 2024)	¥50.00	¥52.00	¥102.00