August 14, 2026

Company name: BASE CO., LTD.
Name of representative: Katsunari Nakayama,
Representative Director and President
(Securities code: 4481; TSE Prime Market)
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Notice Concerning Dividends of Surplus (Interim Dividend 30th Anniversary Including Commemorative Dividend)

BASE CO., LTD. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on August 14, 2026, to pay dividends of surplus with a record date of June 30, 2026. The details are described below.

１． Details of dividend

	Determined amount	Most recent dividend forecast (Announced on February 13, 2026)	Actual results for the previous fiscal year (Fiscal year ended December 31, 2025)
Record date	June 30, 2026	June 30, 2026	June 30, 2025
Dividend per share	¥93.00 (Ordinary dividend: ¥63.00) (Commemorative dividend: ¥30.00)	¥93.00 (Ordinary dividend: ¥63.00) (Commemorative dividend: ¥30.00)	¥57.00
Total amount of dividends	¥1,687 million	—	¥1,053 million
Effective date	September 4, 2026	—	September 6, 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 interim dividend for the fiscal year ending December 2026, in accordance with the above policy and after comprehensively assessing the business environment and outlook, we have decided to pay 63 yen per share, in line with our most recent dividend forecast.
As announced on February 13, 2026, we will pay a commemorative dividend of 30 yen per share, which, combined with the ordinary dividend of 63 yen, brings the dividend to 93 yen per share.

*The dividend forecasts are as follows:

	Dividend per share (Yen)		
Record date	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)	¥186.00 (Ordinary dividend: ¥126.00) (Commemorative dividend: ¥60.00)
Actual results for the current fiscal year	¥93.00 (Ordinary dividend: ¥63.00) (Commemorative dividend: ¥30.00)		
Actual results for the previous fiscal year (Fiscal year ended December 31, 2025)	¥57.00	¥60.00	¥117.00