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November 13, 2026

Consolidated Financial Results for the Nine Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: BASE CO.,LTD.
Listing: Tokyo Stock Exchange
Securities code: 4481
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended September 30, 2026 (from January 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	16,928	2.8	4,336	(1.8)	4,400	(1.4)	3,048	(1.2)
September 30, 2025	16,473	11.8	4,416	16.6	4,462	17.2	3,085	17.7

Note: Comprehensive income For the nine months ended September 30, 2026: ¥3,146 million [3.6%]
For the nine months ended September 30, 2025: ¥3,038 million [13.0%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	168.02	166.76
September 30, 2025	167.09	165.73

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	18,477	14,993	79.1
December 31, 2025	18,922	14,621	75.3

Reference: Equity
As of September 30, 2026: ¥14,607 million
As of December 31, 2025: ¥14,248 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	-	57.00	-	60.00	117.00
Fiscal year ending December 31, 2026	-	93.00	-		
Fiscal year ending December 31, 2026 (Forecast)				93.00	186.00

Note: Revisions to the forecast of cash dividends most recently announced: None

2. The fiscal year ending December 31, 2026: End of the second quarter: Ordinary Dividend 63.00 yen, Commemorative Dividend 30.00 Yen, (Forecast) Year-end Ordinary Dividend 63.00 Yen, Commemorative Dividend 30.00 Yen

3. Forecast of consolidated financial results for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending December 31, 2026	24,099	10.6	6,349	10.4	6,349	9.5	4,563	8.1	251.59

Note: Revisions to the earnings forecasts most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2026	18,817,200 shares
As of December 31, 2025	18,805,200 shares

(ii) Number of treasury shares at the end of the period

As of September 30, 2026	667,847 shares
As of December 31, 2025	667,806 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended September 30, 2026	18,143,587 shares
Nine months ended September 30, 2025	18,466,182 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:None

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors.

Quarterly consolidated balance sheet

(Thousands of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	12,936,123	12,089,925
Accounts receivable - trade, and contract assets	2,867,368	3,350,091
Securities	83,475	-
Work in process	68,423	96,085
Other	150,819	169,459
Total current assets	16,106,211	15,705,562
Non-current assets		
Property, plant and equipment	67,630	103,789
Intangible assets		
Software	3,564	2,560
Other	289	289
Total intangible assets	3,854	2,850
Investments and other assets		
Investment securities	1,007,954	1,100,589
Long-term loans receivable	992,092	984,692
Other	745,084	580,332
Total investments and other assets	2,745,131	2,665,614
Total non-current assets	2,816,616	2,772,253
Total assets	18,922,828	18,477,816
Liabilities		
Current liabilities		
Accounts payable - trade	870,289	1,005,182
Income taxes payable	989,715	457,134
Accrued expenses	1,912,123	395,528
Provision for bonuses	-	1,110,525
Other	516,632	503,878
Total current liabilities	4,288,761	3,472,249
Non-current liabilities		
Long-term accounts payable - other	12,980	12,080
Total non-current liabilities	12,980	12,080
Total liabilities	4,301,741	3,484,329
Net assets		
Shareholders' equity		
Share capital	1,122,110	1,123,121
Capital surplus	1,062,925	1,063,936
Retained earnings	13,866,951	14,139,388
Treasury shares	(2,201,534)	(2,201,675)
Total shareholders' equity	13,850,452	14,124,771
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	241,174	296,301
Foreign currency translation adjustment	157,268	186,146
Total accumulated other comprehensive income	398,442	482,448
Share acquisition rights	381	348
Non-controlling interests	371,810	385,918
Total net assets	14,621,087	14,993,487
Total liabilities and net assets	18,922,828	18,477,816

Quarterly consolidated statement of income

(Thousands of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Net sales	16,473,377	16,928,273
Cost of sales	11,081,652	11,552,985
Gross profit	5,391,724	5,375,287
Selling, general and administrative expenses	975,365	1,038,822
Operating profit	4,416,359	4,336,465
Non-operating income		
Interest income	31,014	43,124
Dividend income	1,494	1,498
Gain on sale of investment securities	3,831	15,100
Foreign exchange gains	10,583	-
Other	1,264	5,613
Total non-operating income	48,187	65,337
Non-operating expenses		
Share issuance costs	60	120
Commission expenses	2,136	-
Foreign exchange losses	-	977
Total non-operating expenses	2,196	1,097
Ordinary profit	4,462,350	4,400,705
Profit before income taxes	4,462,350	4,400,705
Income taxes - current	1,275,114	1,225,456
Income taxes - deferred	98,337	130,626
Total income taxes	1,373,452	1,356,082
Profit	3,088,898	3,044,622
Profit (loss) attributable to non-controlling interests	3,409	(3,951)
Profit attributable to owners of parent	3,085,488	3,048,574

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Profit	3,088,898	3,044,622
Other comprehensive income		
Valuation difference on available-for-sale securities	(17,035)	55,127
Foreign currency translation adjustment	(33,732)	46,938
Total other comprehensive income	(50,768)	102,065
Comprehensive income	3,038,129	3,146,688
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,047,699	3,132,580
Comprehensive income attributable to non-controlling interests	(9,569)	14,108

(Notes on segment information, etc.)

Since the Group is a single segment of the software contract development business, the description is omitted.