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eBASE

FASF MEMBERSHIP

September 1, 2026

Company name:	eBASE Co., Ltd. (Securities code: 3835, Tokyo Stock Exchange Prime Market)
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Notice Concerning Revision of Dividend Policy and Revision to Dividend Forecast (Implementation of the Company's First Interim Dividend)

eBASE Co., Ltd. (the “Company”) hereby announces that at the meeting of the Board of Directors held today, it resolved to revise its future dividend policy to introduce an interim dividend, and to revise the dividend forecast for the fiscal year ending March 31, 2027 (announced on May 25, 2026) to reflect the implementation of an interim dividend, as described below.

1. Reason for the Revision of Dividend Policy (Implementation of the Company's First Interim Dividend)

The Company has positioned the return of profits to shareholders as one of its important management priorities, and has to date paid dividends once a year, at fiscal year-end. However, due to the seasonal nature of the Company's business, with results weighted toward the fourth quarter, shareholders have had to wait a considerable time for progress in full-year results to be reflected in returns to them. In light of recent expectations among individual investors in the stock market, and after carefully considering ways to achieve more agile and enhanced returns to shareholders, the Company has decided to introduce an “interim dividend” for the first time since its listing, and to change its policy to paying dividends twice a year (interim and year-end), in order to expand investment opportunities and enhance the return of profits to shareholders during the course of the fiscal year. In addition, pursuant to Article 459, Paragraph 1 of the Companies Act, the Company's Articles of Incorporation provide that the Company may pay dividends of surplus by resolution of the Board of Directors, and the record date for the interim dividend is set at September 30 of each year.

2. Details of the Revision to the Dividend Forecast (Fiscal Year Ending March 31, 2027)

	Annual Dividend per Share		
Record date	**Second quarter-end**	**Fiscal year-end**	**Total**
Previous forecast (announced May 25, 2026)	0.00 yen	15.20 yen	15.20 yen
Revised forecast	7.60 yen	7.60 yen	15.20 yen
Actual results for the current fiscal year			
Actual results for the previous fiscal year (Fiscal year ended March 31, 2026)	0.00 yen	15.20 yen	15.20 yen

3. Reason for the Revision

As stated in “1. Reason for the Revision of Dividend Policy” above, the Company is revising its dividend forecast in connection with the introduction of an interim dividend. There is no change to the full-year dividend for the current fiscal year (ending March 31, 2027) of 15.20 yen per share (ordinary dividend of 12.20 yen and commemorative dividend of 3.00 yen for the Company's 25th anniversary) from the forecast announced at the start of the fiscal year. This amount will be divided equally between the interim and year-end dividends, with a planned dividend of 7.60 yen per share (ordinary dividend of 6.10 yen and commemorative dividend of 1.50 yen) at the end of the second quarter, and 7.60 yen per share (ordinary dividend of 6.10 yen and commemorative dividend of 1.50 yen) at fiscal year-end. Through this, the Company intends to convey its gratitude for its 25th anniversary to shareholders as of the end of September as well, while also realizing an earlier return of profits to shareholders.