



June 2, 2025

To shareholders,

Company name: BESTERRA CO., LTD
 Representative name: Yutaka Honda
 President and Representative Director
 Code No.: 1433, TSE Prime Market
 Contact: Shin-ya Ikeda
 Executive Officer and Administrative Department Manager
 Phone number: +81-3-3630-5555

**Notice Concerning Monthly Exercise Status of 10th Stock Acquisition Rights
 (with Exercise Price Revision Clause) Through Third-Party Allotment**

BESTERRA CO., LTD (hereinafter as the “Company”) hereby announces that the monthly exercise status for May 2025 of the 10th series of Stock Acquisition Rights (with exercise price revision clause) (hereinafter referred to as the "Stock Acquisition Rights") issued by the Company on February 5, 2021, as follows.

Notes

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|--|---|
| (1) Name | BESTERRA CO., LTD 10th Stock Acquisition Rights |
| (2) Number of shares issued during the month | 20,200 shares |
| (3) Number of stock acquisition rights exercised during the month and exercise ratio against the total number of stock acquisition rights issued | 202 rights (3.96% of the total number of 10th Stock Acquisition Rights issued) |
| (4) Number of unexercised Stock Acquisition Rights(number of shares) as of the end of the month preceding the target month | 4,040 rights (404,000 shares) |
| (5) Number of unexercised Stock Acquisition Rights(number of shares) at the end of the target month | 3,838 rights (383,800 shares) |

(6) Status of exercise during the subject month

| Exercise date | Number of shares to be issued | | Exercise price (yen) | Number of Stock Acquisition Rights exercised (rights) |
|--------------------------|-------------------------------|-------------------------------------|----------------------|---|
| | New shares (shares) | Transfer of treasury stock (shares) | | |
| May 1 (Thu) –May 6 (Tue) | — | — | 1,010.91 | — |

| | | | | |
|-----------------------------|--------|---|----------|-----|
| May 7 (Wed) | 10,000 | — | 990.45 | 100 |
| May 8 (Thu) – May 11 (Sun) | — | — | 990.45 | — |
| May 12 (Mon) | 400 | — | 998.82 | 4 |
| May 13 (Tue) – May 20 (Tue) | — | — | 998.82 | — |
| May 21 (Wed) | 400 | — | 1,023.00 | 4 |
| May 22 (Thu) | 2,900 | — | 1,023.93 | 29 |
| May 23 (Fri) – May 25 (Sun) | — | — | 1,023.93 | — |
| May 26 (Mon) | 1,400 | — | 1,032.30 | 14 |
| May 27 (Tue) | — | — | 1,032.30 | — |
| May 28 (Wed) | 300 | — | 1,040.67 | 3 |
| May 29 (Thu) | 4,800 | — | 1,032.30 | 48 |
| May 30 (Fri) – May 31 (Sat) | — | — | 1,032.30 | — |

*Number of shares issued as of the end of the month preceding the target month: 10,333,200 shares (including treasury stock: 1,569,036 shares)

(7) Status of exercise restrictions (status of compliance with exercise restrictions based on "Article 434 of Securities Listing Regulations" of the Tokyo Stock Exchange and "Rules Concerning Handling of Allotment of New Shares to Third Party, etc." of the Japan Securities Dealers Association)

| 1) Total number of delivered shares (shares) | 2) Number of listed shares as of the payment date of the issuance (shares) | 3) Exercise ratio related to exercise restrictions ((1) / (2), %) |
|--|--|---|
| 126,200 | 10,353,400 | 1.21% |