



June 9, 2025

To shareholders,

Company name: BESTERRA CO., LTD  
Representative Yutaka Honda  
name: President and Representative Director  
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**Notification Concerning the Revision of Semi-Annual and Fiscal Year Consolidated Financial Results Forecasts for the Fiscal Year Ending January 31, 2026 and of Dividend Forecast (Stock Exchange Listing Tenth Anniversary Commemorative Dividend)**

In light of recent developments, BESTERRA CO., LTD (the “Company”) has revised its consolidated financial results forecasts for the six months ending July 31, 2025 and the full fiscal year ending January 31, 2026, as well as its dividend forecast (dividend commemorating the tenth anniversary of the Company’s listing on the stock exchange), announced on March 12, 2025. The details of these revisions are provided below.

**1. Revision of Financial Results Forecast for the Six Months Ending July 31, 2025 (February 1, 2025 to July 31, 2025)**

	Net sales	Operating profit	Ordinary profit	Quarterly profit attributable to owners of parent	Basic earnings per share
Previously announced forecast (A)	million yen -	million yen -	million yen -	million yen -	yen -
Revised forecast (B)	5,242	353	393	350	39.77
Change in amount (B-A)	-	-	-	-	
Change (%)	-	-	-	-	
(Ref.) Actual results for six months ended July 31, 2024)	5,767	211	258	127	14.36

**2. Revision of Financial Results Forecast for the Fiscal Year Ending January 31, 2026 (February 1, 2025 to January 31, 2026)**

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previously announced forecast (A)	million yen 13,000	million yen 1,200	million yen 1,280	million yen 900	yen 101.57
Revised forecast (B)	13,000	1,200	1,280	950	108.18
Change in amount (B-A)	0	0	0	50	
Change (%)	0.0	0.0	0.0	5.5	
(Ref.) Actual results for fiscal year ended January 31, 2025)	10,897	373	592	409	46.25

**3. Reason for revision**

The Company manages its financial results on an annual basis and had not previously presented consolidated financial results forecast for the six months ending July 31. However, in scrutinizing the consolidated financial results forecast for the full fiscal year, the Company determined that it would now be possible to make reasonable calculations of future forecast information, and has decided to announce consolidated financial results forecast for the six months ending July 31, 2025.

In addition, due to the sale of cross-shareholdings during the three months ended April 30, 2025 and other factors, the Company has decided to revise its forecast for profit attributable to owners of parent for the fiscal year ending January 31, 2026 by 50 million yen (5.5%).

**4. Revision of Dividend Forecast for the Fiscal Year Ending January 31, 2026 (Stock Exchange Listing Tenth Anniversary Commemorative Dividend)**

	Annual Dividend		
	July 31	January 31	Total
Previous forecast (Announced on March 12, 2025)	15.00 yen	15.00 yen	30.00 yen
Revised forecast	15.00 yen	25.00 yen (Ordinary dividend: 15 yen) (Commemorative dividend: 10 yen)	40.00 yen (Ordinary dividend: 30 yen) (Commemorative dividend: 10 yen)
Actual dividends for the current fiscal year			
Actual dividends for the previous fiscal year (Fiscal year ended January 31, 2025)	10.00 yen	10.00 yen	20.00 yen

## **5. Reason for revision of dividend forecast**

The Company listed its stock on the Mothers Market of the Tokyo Stock Exchange on September 2, 2015, later transitioning to the First Section in 2017 and to the Prime Market in 2022. This fiscal year marks the tenth anniversary of the Company's listing. This achievement is entirely thanks to the warm support of our shareholders and all those involved, for which we express our heartfelt gratitude.

Accordingly, as a token of our appreciation to our shareholders, the Company has decided to pay a commemorative dividend of 10.00 yen per share as part of its year-end dividend for the fiscal year ending January 31, 2026. This will bring the annual dividend amount to 40.00 yen per share, including the ordinary dividend of 30.00 yen per share (interim dividend of 15.00 yen and year-end dividend of 15.00 yen).

Going forward, the Company will maintain its basic policy of continuing to pay progressive dividends after a comprehensive assessment of the financial situation, management performance, and other management matters in general, while promoting growth investments, including capital investments accompanying future business development, and strengthening the business foundation, as well as securing the internal reserves necessary for the enhancement of corporate value. Further, in addition to adopting a target payout ratio of 40%, we will continue progressive dividends with a target DOE (dividend on equity ratio) of 3.5% or higher, calculated using shareholders' equity (excluding OCI\*). In this way, we will strive to provide stable and continuous returns to our shareholders.

\*OCI: Other Comprehensive Income (valuation differences on marketable securities, foreign currency translation adjustments, etc.)

\*The financial results forecasts presented above have been calculated based on information available as of the date of the release of this document. Actual results may differ from these forecasts due to various future factors.