



August 21, 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 of Change in Consolidated Subsidiary (Share Transfer)**

Our company resolved at the Board of Directors meeting held today to transfer all of the shares of Hiro Engineering (hereinafter, Hiroenji) and 3D Visual Co., Ltd. (hereinafter, 3DV), consolidated subsidiaries of our company (hereinafter, both companies), held by our company to Suido Kiko Kaisha, LTD. (Code 6403: TSE Standard; President & CEO: Toru Furukawa; hereinafter Suido Kiko) and concluded the basic agreement as follows.

#### 1. Reason for share transfer

Our company made Hiroenji, a staffing business, a consolidated subsidiary in 2018, and 3DV, a 3D scanning modeling and design contracting business, a consolidated subsidiary in 2019, to improve the corporate value by strengthening peripheral businesses.

In the plant dismantling business, which is our company's main market, demand for dismantling and replacing plant equipment is increasing at an accelerating rate due to the aging of plants constructed during the period of high economic growth and the economic obsolescence caused by the transition to a carbon-neutral society, which is a global demand.

On the other hand, in the field of water supply infrastructure such as water purification plants, which is the main market of Suido Kiko, the need for renewal and repair due to the aging of facilities is increasing at an accelerating pace, and it is necessary to develop personnel for facility management including design.

This time, our company's intention to concentrate its business resources on the plant dismantling business, which is its main market, coincided with Suido Kiko's need to secure design personnel. Based on the judgment that transferring the businesses of both companies would contribute to the business expansion of Suido Kiko and our company, we decided to conclude a basic agreement to transfer all shares of both companies.

#### 2. Outline of the subsidiaries to be transferred

##### (i) Hiro Engineering

(1)	Name	Hiro Engineering
(2)	Address	Takadanobaba 1-33-6, Shinjuku Ward, Tokyo
(3)	Title and name of representative	Akira Koike, President and Representative Director
(4)	Business	Worker dispatching and design contracting
(5)	Capital	27.5 million yen
(6)	Date of establishment	May 2015
(7)	Major shareholders and shareholding ratio	BESTERRA CO., LTD (our company) 100% (shareholding ratio: 100%)

(8)	Relationship between the listed company and the company concerned	Capital relationship	Our company owns 100% of the company.				
		Personal relationship	Our company has dispatched directors to the company.				
		Business relationship	Our company receives temporary staff from the company.				
(9)	The company's financial condition and results of operations for the last three years						
Fiscal year		Fiscal year ended January 31, 2023		Fiscal year ended January 31, 2024		Fiscal year ended January 31, 2025	
Net assets		25 million yen		30 million yen		33 million yen	
Total assets		61 million yen		64 million yen		56 million yen	
Net sales		205 million yen		218 million yen		194 million yen	
Operating profit		7 million yen		6 million yen		2 million yen	
Ordinary profit		7 million yen		6 million yen		3 million yen	
Net profit		7 million yen		5 million yen		2 million yen	

(ii) 3D Visual Co., Ltd.

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(1)	Name	3D Visual Co., Ltd.		
(2)	Address	Nakase 1-6, Mihama ward, Chiba City, Chiba		
(3)	Title and name of representative	Han Sang-mok, President and Representative Director		
(4)	Business	3D scanning and modeling business, design contracting business, analysis business		
(5)	Capital	27.5 million yen		
(6)	Date of establishment	December 2019		
(7)	Major shareholders and shareholding ratio	BESTERRA CO., LTD (our company) 100% (shareholding ratio: 100%)		
(8)	Relationship between the listed company and the company concerned	Capital relationship	Our company owns 100% of the company.	
		Personal relationship	Our company has dispatched directors to the company.	
		Business relationship	Our company lends money and consigns design work to the company.	
(9)	The company's financial condition and results of operations for the last three years			
	Fiscal year	Fiscal year ended January 31, 2023	Fiscal year ended January 31, 2024	Fiscal year ended January 31, 2025
	Net assets	0 million yen	21 million yen	(48) million yen
	Total assets	55 million yen	150 million yen	61 million yen
	Net sales	99 million yen	131 million yen	125 million yen
	Operating profit	(6) million yen	(14) million yen	(58) million yen
	Ordinary profit	(6) million yen	(14) million yen	(57) million yen

Net profit	(6) million yen	(14) million yen	(69) million yen
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### 3. Outline of the counterparty to the share transfer

(1)	Name	Suido Kiko Kaisha, LTD.	
(2)	Address	Sakuragaoka 5-48-16, Setagaya Ward, Tokyo	
(3)	Title and name of representative	Toru Furukawa, President & CEO	
(4)	Business	Design, construction, and management of water and sewerage facilities and environmental protection and sanitation facilities; design, manufacture, installation, and sale of water treatment equipment and measuring instruments	
(5)	Capital	1,947 million yen	
(6)	Date of establishment	January 1936	
(7)	Major shareholders and shareholding ratio	Toray Industries, Inc. 51.17% Suido Kiko Kyoeikai 4.36% Database Corporation 2.82% MSIP CLIENT SECURITIES 2.77%	
(8)	Relationship between the listed company and the company concerned	Capital relationship	There is no relationship to be described.
		Personal relationship	There is no relationship to be described.
		Business relationship	There is no relationship to be described.
		Matters relevant to stakeholders	There is no relationship to be described.

### 4. Number of shares to be transferred, transfer price and status of shares held before and after transfer

		(i) Hiroenji	(ii) 3DV
(1)	Number of shares held before transfer	1,000 (Percentage of voting rights owned: 100%)	4,500 (Percentage of voting rights owned: 100%)
(2)	Number of shares to be transferred	1,000	4,500
(3)	Transfer price	It will not be disclosed based on the confidentiality agreement between the parties.	
(4)	Number of shares held after transfer	0 (Percentage of voting rights owned: 0%)	0 (Percentage of voting rights owned: 0%)

### 5. Schedule

Date of Board of Directors' resolution:	August 21, 2025
Basic agreement date:	August 21, 2025
Final agreement date:	October 31, 2025 (scheduled)
Planned stock transfer date:	November 28, 2025 (scheduled)

### 6. Future outlook

The impact on our company's consolidated results is immaterial. We will promptly disclose any matters in the future if it becomes necessary to disclose them. The two companies will be excluded from our company's scope of consolidation in the fourth quarter of the fiscal year ending January 2026.