



December 10, 2025

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
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(Progress of Disclosure Items)

Notice of Cancellation of Change in Consolidated Subsidiary (Share Transfer)

Our company previously announced in the “Notice of Change in Consolidated Subsidiary (Share Transfer)” dated August 21, 2025, that it had concluded a basic agreement with Suido Kiko Kaisha, LTD. concerning the transfer of the shares it holds in its consolidated subsidiaries, Hiro Engineering and 3D Visual Co., Ltd., and was preparing to proceed with the transfer. However, as both parties have since expressed their intention to terminate the basic agreement, we hereby announce that the planned share transfer has been cancelled.