



December 10, 2025

Company name: BESTERRA CO., LTD  
Representative name: Yutaka Honda  
President and Representative Director  
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### **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 Ourakousoku CO., LTD. (Headquarters: Kita Ward, Tokyo; Representative Director: Akira Oura) and concluded the basic agreement as follows.

#### 1. Reason for share transfer

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.

Our company has been considering the transfer of shares in both companies in order to respond to the accelerating increase in demand and to concentrate its business resources on the plant dismantling business.

Following extensive negotiations with multiple companies regarding the transfer of shares, we determined that transferring both companies' businesses to Ourakousoku, which possesses long-standing credibility and advanced technological capabilities in the fields of architectural surveying, civil engineering and applied surveying, and 3D measurement, would be optimal and therefore decided to conclude a basic agreement to transfer all shares of both companies.

The basic agreement with Suido Kiko Kaisha, LTD. which was announced in the "Notice of Change in Consolidated Subsidiary (Share Transfer)" dated August 21, 2025, has been cancelled as of today.

#### 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	Akira Koike, 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

3. Outline of the counterparty to the share transfer

(1)	Name	Ourakousoku CO., LTD.	
(2)	Address	Ukima 2-25-1, Kita Ward, Tokyo	
(3)	Title and name of representative	Akira Oura, Representative Director	
(4)	Business	Architectural surveying, civil engineering and applied surveying, and 3D measurement	
(5)	Capital	20 million yen	
(6)	Date of establishment	May 1969	
(7)	Major shareholders and shareholding ratio	Akira Oura 73.16% Other 3 individuals 26.84%	
(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*	34 million yen	57 million yen
(4)	Number of shares held after transfer	0 (Percentage of voting rights owned: 0%)	0 (Percentage of voting rights owned: 0%)

\* The August 21, 2025 disclosure did not include the transfer price due to a confidentiality agreement between the parties (Suido Kiko). However, based on an agreement between our company and Ourakousoku, the transfer price is now disclosed.

5. Schedule

Date of Board of Directors' resolution: December 10, 2025  
Basic agreement date: December 10, 2025  
Final agreement date: January 23, 2026 (scheduled)  
Planned stock transfer date: January 30, 2026 (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.