



December 26, 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
Phone number: +81-3-3630-5555

(Change in Disclosure Items) Notice Concerning Change in Share Transfer Date (Completion) and Extraordinary Gain due to Subsidiary Change

BESTERRA CO., LTD (the “Company”) hereby announces that, concerning the transfer of all shares of Hiro Engineering and 3D Visual Co., Ltd. to Ourakousoku CO., LTD. (hereinafter referred to as the “Share Transfer”) which was announced in the “Notice of Change in Consolidated Subsidiary (Share Transfer)” dated December 10, 2025, the Share Transfer was completed today based on an agreement with the counterparty, although the planned stock transfer date had been set for January 30, 2026, as described below.

1. Date of completion of transfer
December 26, 2025

2. Recording of Extraordinary Profit

As a result of the Share Transfer, the Company expects to record approximately 1 million yen as a gain on sale of shares of subsidiaries and associates under extraordinary profit in the fourth quarter of the consolidated fiscal year ending January 31, 2026.

3. 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.