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January 7, 2026

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 Regarding Change in Major Shareholder, the largest Shareholder

We hereby announce that as of January 5, 2026, there has been a change in our largest shareholder, who is a major shareholder of our company, as detailed below.

1. Circumstances Leading to the Change

On January 5, 2026, a Large Shareholding Report (Change Report) was submitted to the Director-General of the Kanto Local Finance Bureau by Mr. Akitatsu Yoshino through EDINET. As a result, we have confirmed a change in our largest shareholder, who is a major shareholder of the Company, as detailed below.

2. Overview of the Shareholder Whose Status Has Changed

(1) Shareholder who ceases to be the largest shareholder as a major shareholder

(1) Name	Akitatsu Yoshino
(2) Address	Kachidoki, Chuo-ku, Tokyo

(2) Shareholder who becomes the largest shareholder as a major shareholder afresh

(1) Name	Yoshihide Yoshino
(2) Address	Kachidoki, Chuo-ku, Tokyo
(3) Relations with the Company	Chairperson and Representative Director

3. Number of voting rights held by the above shareholders (the number of shares held) and the ratio to the number of voting rights held by all shareholders before and after the change

(1) Akitatsu Yoshino

	Number of voting rights	Ratio to the number of voting rights held by all shareholders	Ranking of major shareholders
Before the change (As of July 31, 2025)	12,867 units (1,286,765 shares)	14.13%	No. 1
After the change (As of January 5, 2026)	9,244 units (924,465 shares)	10.07%	No. 2

(2) Yoshihide Yoshino

	Number of voting rights	Ratio to the number of voting rights held by all shareholders	Ranking of major shareholders
Before the change (As of July 31, 2025)	12,436 units (1,243,649 shares)	13.66%	No. 2
After the change (As of January 5, 2026)	12,436 units (1,243,649 shares)	13.55%	No. 1

Note) 1. The ratio to the number of voting rights held by all shareholders, etc. before the change is calculated based on 90,998 units of voting rights related to the number of shares (9,099,800 shares) calculated by deducting 115,100 shares of treasury stock (excluding shares less than one unit) and 9,400 shares of stock less than one unit, as shares without voting rights, from the total number of issued shares of the Company (9,224,300 shares) as of July 31, 2025, and is rounded down to two decimal places.

2. The ratio to the number of voting rights held by all shareholders, etc. after the change is calculated based on 91,727 units of voting rights related to the number of shares (9,172,700 shares), calculated by adding the increase in common stock (72,900 shares) due to the exercise of stock acquisition rights to the total number of issued shares of the Company (9,224,300 shares) as of July 31, 2025, and deducting 115,100 shares of treasury stock (excluding shares less than one unit) and 9,400 shares of stock less than one unit, as shares without voting rights, and is rounded down to two decimal places.

3. The above information is based on the Large Shareholding Report (Change Report) submitted by the relevant shareholder. The Company has not been able to confirm the actual number of shares held by the shareholder.

4. Future outlook

This matter is based on the submission of the Large Shareholding Report (Change Report), and there are no particular matters to disclose regarding future outlook.