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March 26, 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 Reduction of Amount of Legal Capital Surplus

BESTERRA CO., LTD (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on March 26, 2026, to submit a proposal regarding the reduction of amount of legal capital surplus at the 53th Annual General Meeting of Shareholders scheduled to be held on April 23, 2026. as described below.

1. Purpose of reduction of capital surplus

To ensure agility and flexibility of the future capital policy, the Company will reduce the legal capital surplus pursuant to Article 448, Paragraph 1 of the Companies Act of Japan.

2. Summary of reduction of capital surplus

The Company will reduce the capital surplus and transfer to the reduced amount to other capital surplus pursuant to Article 448, Paragraph 1 of the Companies Act of Japan.

(1) Amount of capital surplus to be reduced

1,282,769,000 yen out of the capital surplus of 2,350,366,893 yen

(2) Amount of other capital surplus to be increased

1,282,769,000 yen

3. Schedule of reduction of capital surplus

(1) Resolution by the Board of Directors	March 26, 2026
(2) Date of public notice for creditors to file objections	March 27, 2026 (scheduled)
(3) Deadline for creditors to file objections	April 27, 2026 (scheduled)
(4) Resolution by the General Meeting of Shareholders	April 23, 2026 (scheduled)
(5) Effective date	May 15, 2026 (scheduled)

4. Future outlook

As this is a matter of transfer between accounts under net assets, there will be no change in the amount of net assets and no impact on the business results.