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May 21, 2026

To shareholders,

Company name: BESTERRA CO., LTD
Representative Yutaka Honda
name: 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 Borrowing of Funds

BESTERRA CO., LTD (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on May 21, 2026, to borrow funds as described below.

1. Reason for Borrowing

To stably secure working capital in response to the increase in the scale of construction projects, the Company will borrow funds from a financial institution.

2. Summary of Borrowing

- (1) Lender: Mizuho Bank, Ltd.
- (2) Amount of Borrowing: 4,000 million yen
- (3) Interest Rate: Floating rate
- (4) Date of Borrowing: May 29, 2026
- (5) Use of Funds: Working capital
- (6) Repayment Date: May 31, 2029
- (7) Collateral: Unsecured, without guarantee

3. Impact on Business Results

The impact of this borrowing on the full-year consolidated business results will be minimal.