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May 22, 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 Completion of Payment for Disposal of Treasury Shares as Restricted Stock Compensation

We hereby announce that the payment procedures for the disposal of treasury shares as restricted stock compensation, which was resolved at the meeting of the Board of Directors held on April 23, 2026, have been completed as of today, as outlined below. For further details, please refer to the "Notice Concerning the Disposal of Treasury Shares as Restricted Stock-based Compensation" dated April 23, 2026.

1. Overview of the Disposal

(1) Payment date	May 22, 2026
(2) Class and number of shares for the Disposal	10,552 shares of Common stock of the Company
(3) Disposal price	1,039 yen per share
(4) Total value of the Disposal	10,963,528 yen
(5) Allottees, Number of Allottees, and Number of Shares to be Allotted	Directors (※1), 2 persons, 8,663 shares Executive Officers(※2), 5 persons, 965 shares Representative Directors of Subsidiaries (※3), 2 persons, 924 shares (※1)Excluding Directors who are Audit and Supervisory Committee Members and Outside Directors (※2)Excluding delegated Executive Officers (※3)Excluding those who concurrently serve as employees within our group