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June 9, 2026



## Consolidated Financial Results for the Three Months Ended April 30, 2026 (Under Japanese GAAP)



Company name: BESTERRA CO.,LTD  
 Listing: Tokyo Stock Exchange  
 Securities code: 1433  
 URL: <https://www.besterra.co.jp>  
 Representative: Yutaka Honda President and Representative Director  
 Inquiries: Shinya Ikeda Executive Officer and Planning Manager  
 Telephone: +81-3-3630-5555  
 Scheduled date to commence dividend payments: -  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

### 1. Consolidated financial results for the three months ended April 30, 2026 (from February 1, 2026 to April 30, 2026)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended April 30, 2026	3,273	29.3	353	164.1	370	204.2	259	80.0
April 30, 2025	2,531	(14.4)	133	686.5	121	690.9	144	-

Note: Comprehensive income For the three months ended April 30, 2026: ¥ 185 million [ 67.0%]  
 For the three months ended April 30, 2025: ¥ 110 million [ 882.5%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
April 30, 2026	29.33	-
April 30, 2025	16.34	16.28

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
April 30, 2026	8,667	5,359	61.8
January 31, 2026	8,333	5,397	64.8

Reference: Equity

As of April 30, 2026: ¥ 5,359 million  
 As of January 31, 2026: ¥ 5,397 million

## 2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended January 31, 2026	-	15.00	-	25.00	40.00
Fiscal year ending January 31, 2027	-				
Fiscal year ending January 31, 2027 (Forecast)		15.00	-	25.00	40.00

## 3. Consolidated financial result forecasts for the fiscal year ending January 31, 2027 (from February 1, 2026 to January 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending July 31, 2026	5,706	11.9	400	77.2	416	93.5	287	30.5	32.48
Full year	13,000	16.7	1,000	34.9	1,020	33.6	700	(4.5)	79.00

Note: Revisions to the financial result forecast most recently announced: None

### \* Notes

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of April 30, 2026	9,297,200 shares
As of January 31, 2026	9,297,200 shares

(ii) Number of treasury shares at the end of the period

As of April 30, 2026	436,290 shares
As of January 31, 2026	436,290 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended April 30, 2026	8,860,910 shares
Three months ended April 30, 2025	8,836,731 shares

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

\* Proper use of earnings forecasts, and other special matters

Quarterly Consolidated Financial Statements and Primary Notes  
Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of January 31, 2026	As of April 30, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	1,434,387	1,911,649
Notes receivable accounts receivable from completed construction contracts contract assets and other	3,384,245	3,599,673
Electronically recorded monetary claims - operating	592,292	542,424
Costs on construction contracts in progress	82,505	72,340
Other	179,541	208,690
Allowance for doubtful accounts	(4,065)	(4,137)
<b>Total current assets</b>	<b>5,668,906</b>	<b>6,330,639</b>
Non-current assets		
Property, plant and equipment	284,198	284,545
Intangible assets		
Goodwill	70,734	59,354
Other	7,502	6,393
<b>Total intangible assets</b>	<b>78,237</b>	<b>65,747</b>
Investments and other assets		
Investment securities	2,236,196	1,919,453
Deferred tax assets	2,629	4,436
Other	64,574	63,783
Allowance for doubtful accounts	(840)	(840)
<b>Total investments and other assets</b>	<b>2,302,561</b>	<b>1,986,833</b>
<b>Total non-current assets</b>	<b>2,664,996</b>	<b>2,337,126</b>
<b>Total assets</b>	<b>8,333,903</b>	<b>8,667,766</b>

(Thousands of yen)

	As of January 31, 2026	As of April 30, 2026
<b>Liabilities</b>		
Current liabilities		
Accounts payable for construction contracts	1,239,187	1,577,043
Short-term borrowings	-	700,000
Current portion of long-term borrowings	452,644	52,644
Accounts payable - other	424,986	213,258
Income taxes payable	204,727	118,209
Provision for bonuses for directors (and other officers)	-	4,598
Provision for bonuses	-	66,634
Provision for shareholder benefit program	83,315	21,864
Other	237,422	253,878
Total current liabilities	2,642,283	3,008,132
Non-current liabilities		
Long-term borrowings	118,056	104,535
Retirement benefit liability	82,856	86,719
Deferred tax liabilities	67,921	83,565
Other	25,251	25,251
Total non-current liabilities	294,085	300,071
<b>Total liabilities</b>	<b>2,936,368</b>	<b>3,308,203</b>
<b>Net assets</b>		
Shareholders' equity		
Share capital	1,106,627	1,106,627
Capital surplus	2,350,366	2,350,366
Retained earnings	2,384,000	2,420,612
Treasury shares	(591,354)	(591,354)
Total shareholders' equity	5,249,639	5,286,252
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	147,895	73,310
Total accumulated other comprehensive income	147,895	73,310
<b>Total net assets</b>	<b>5,397,535</b>	<b>5,359,562</b>
<b>Total liabilities and net assets</b>	<b>8,333,903</b>	<b>8,667,766</b>

Quarterly Consolidated Statements of Income and Comprehensive Income  
Quarterly Consolidated Statement of Income  
For the Three-Month Period

(Thousands of yen)

	For the three months ended April 30, 2025	For the three months ended April 30, 2026
<b>Net sales</b>		
Net sales of completed construction contracts	2,432,692	3,235,533
Net sales in sideline businesses	98,978	38,045
Total net sales	2,531,670	3,273,579
<b>Cost of sales</b>		
Cost of sales of completed construction contracts	1,959,316	2,529,745
Cost of sales in sideline businesses	69,771	27,918
Total cost of sales	2,029,087	2,557,664
<b>Gross profit</b>		
Gross profit on completed construction contracts	473,376	705,788
Gross profit on sideline businesses	29,207	10,126
Total gross profit	502,583	715,914
Selling, general and administrative expenses	368,724	362,416
Operating profit	133,858	353,498
<b>Non-operating income</b>		
Rental income from real estate	8,210	8,588
Distributions of profit or loss on silent partnerships	-	11,927
Insurance receipt income	-	7,020
Other	5,387	944
Total non-operating income	13,597	28,479
<b>Non-operating expenses</b>		
Interest expenses	6,838	1,236
Commission expenses	11,332	3,160
Rental expenses on real estate	6,036	6,849
Other	1,373	-
Total non-operating expenses	25,580	11,246
Ordinary profit	121,875	370,731
<b>Extraordinary income</b>		
Gain on sale of investment securities	120,664	40,835
Other	156	107
Total extraordinary income	120,820	40,943
<b>Extraordinary losses</b>		
Loss on retirement of non-current assets	-	159
Total extraordinary losses	-	159
Profit before income taxes	242,696	411,516
Income taxes - current	138,962	103,453
Income taxes - deferred	(40,646)	48,165
Total income taxes	98,316	151,619
Profit	144,379	259,896
Profit attributable to owners of parent	144,379	259,896

Quarterly Consolidated Statement of Comprehensive Income  
For the Three-Month Period

(Thousands of yen)

	For the three months ended April 30, 2025	For the three months ended April 30, 2026
Profit	144,379	259,896
Other comprehensive income		
Valuation difference on available-for-sale securities	(33,391)	(74,584)
Total other comprehensive income	(33,391)	(74,584)
Comprehensive income	110,988	185,311
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	110,988	185,311
Comprehensive income attributable to non-controlling interests	-	-