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June 30, 2026

To shareholders,

Company name:	BESTERRA CO., LTD
Representative name:	Yutaka Honda President and Representative Director
Code No.:	1433, TSE Prime Market
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Notice Regarding the Recording of Gain on Sale of Investment Securities
(Extraordinary Income)

BESTERRA CO., LTD (the “Company”) hereby announces that, as a result of the sale of a portion of the investment securities it holds, a gain on sale of investment securities (extraordinary income) will be recorded as described below.

1. Reason for the Sale of Investment Securities

From the perspective of management that is conscious of the cost of capital and the stock price, the Company has a policy of reducing the balance of its cross-shareholdings (strategically held shares) to a level of 10% or less of consolidated net assets as a guideline. This sale constitutes a partial sale of cross-shareholdings in line with this policy.

2. Details of the Sale of Investment Securities

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|--|---|
| (1) Investment securities sold: | A portion of one listed stock held by the Company |
| (2) Sale period: | May 21, 2026 to June 30, 2026 |
| (3) Gain on sale of investment securities: | 243 million yen |

3. Future Outlook

As a result of the sale of these investment securities, the Company will record the above gain on sale of investment securities as extraordinary income in the second-quarter consolidated accounting period of the fiscal year ending January 31, 2027. Including the above gain, the gain on sale of investment securities for the second-quarter consolidated cumulative period of the fiscal year ending January 31, 2027 will amount to 283 million yen.

With respect to the full-year consolidated earnings forecast for the fiscal year ending January 31, 2027, although an impact on net income attributable to owners of the parent is expected due to the recording of the above gain on sale, the Company is currently conducting a detailed review including other factors, and therefore there is no change from the forecast announced on March 12, 2026.

Should any matters that should be disclosed arise in light of future business trends, the Company will promptly announce them.

End