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BESTERRA

FASF MEMBERSHIP

September 9, 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
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Notice Regarding the Recording of an Extraordinary Loss (Loss on Valuation of Investment Securities), Differences between the Second Quarter (Interim Period) Forecast and Actual Results, and Revision of the Full-Year Consolidated Forecast

BESTERRA CO., LTD (the "Company") hereby announces that it recorded an extraordinary loss (loss on valuation of investment securities) in the second quarter (interim period) of the fiscal year ending January 31, 2027, that differences have arisen between the forecast for that period announced on March 12, 2026 and the actual results announced today, and that it has revised its full-year consolidated financial results forecast for the fiscal year ending January 31, 2027, as described below.

1. Recording of an Extraordinary Loss

With respect to the investment securities (unlisted shares) held by the Company, the real value declined significantly compared with the acquisition cost. Accordingly, the Company recorded a loss on valuation of investment securities of 499 million yen as an extraordinary loss.

2. Differences between the Second Quarter (Interim Period) Financial Results Forecast and the Actual Results

(1) Details of the differences (February 1, 2026 to July 31, 2026)

	Net sales	Operating income	Ordinary income	Net income attributable to owners of the parent	Net income per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous forecast (A)	5,706	400	416	287	32.48
Actual result (B)	5,895	574	609	99	11.18
Difference (B-A)	189	174	193	-188	-
Change (%)	3.3	43.5	46.4	-65.5	-

	Net sales	Operating income	Ordinary income	Net income attributable to owners of the parent	Net income per share
(Reference) Interim period of the fiscal year ended January 31, 2026	5,100	226	215	220	24.78

(2) Reasons for the differences

With respect to the consolidated financial results for the second quarter (interim period), profitability improved as a result of the promotion of selective order-taking and the enhancement of the estimation and cost-calculation framework, and both operating income and ordinary income significantly exceeded the forecast.

Net income attributable to owners of the parent fell below the previous forecast because, while a gain of 313 million yen on the sale of strategic shareholdings was recorded as extraordinary income, the loss on valuation of investment securities of 499 million yen described above was recorded as an extraordinary loss.

3. Revision of the Full-Year Consolidated Financial Results Forecast

(1) Details of the revision (February 1, 2026 to January 31, 2027)

	Net sales	Operating income	Ordinary income	Net income attributable to owners of the parent	Net income per share
Previous forecast (A)	Millions of yen 13,000	Millions of yen 1,000	Millions of yen 1,020	Millions of yen 700	Yen 79.00
Revised forecast (B)	13,000	1,000	1,020	530	59.81
Difference (B-A)	-	-	-	-170	-
Change (%)	-	-	-	-24.3	-
(Reference) Fiscal year ended January 31, 2026	11,140	741	763	732	81.35

(2) Reasons for the revision

With respect to the full-year consolidated financial results forecast, although both operating income and ordinary income were significantly above the forecast as of the interim period, the Company has left its previous forecast unchanged, having taken a more conservative view of the progress of the large-scale projects expected to contribute in the second half. Net income attributable to owners of the parent has been revised as set out above to reflect one-time factors, including the loss on valuation described above.

There is no change to the dividend forecast announced on March 12, 2026.

(Note) The above forecasts are prepared based on information available as of the date of this announcement, and actual results may differ from the forecast figures due to various factors going forward.

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