



April 17, 2025

To shareholders,

Company name: BESTERRA CO., LTD.
Representative name: Yutaka Honda, President and Representative Director
Code No.: 1433, TSE Prime Market
Contact: Shinya Ikeda, Executive Officer and Planning Manager
Phone number: +81-3-3630-5555

**Notice of Purchase of Treasury Shares for Treatment of Fractions of Less than One Share Arising from
Partial Share Exchange
(Purchase of Treasury Shares Pursuant to Article 234, Paragraphs 4 and 5 of the Companies Act)**

BESTERRA CO., LTD. (hereinafter as the “Company”) hereby announces that at the meeting of the Board of Directors held today, the Company resolved on the matters related to the purchase of treasury shares for the treatment of fractions of less than one share arising from the partial share exchange, pursuant to the provisions of Article 234, Paragraphs 4 and 5 of the Companies Act. The details are as below.

1. Outline of the purchase

The Company conducted a partial share exchange with the Company as the parent company resulting from the partial share exchange and TERRA-ESHINO CO., LTD. as the subsidiary resulting from the partial share exchange, effective April 15, 2025. Regarding fractions of less than one share of the Company among shares of the Company allotted to shareholders of TERRA-ESHINO CO., LTD., arising from the partial share exchange, the Company, at the meeting of the Board of Directors held today, resolved to purchase such fractions as treasury shares pursuant to Article 234, Paragraphs 4 and 5 of the Companies Act as below.

2. Details of the purchase

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| (1) Type of shares to be purchased | Common stock of the Company |
| (2) Total number of shares to be purchased | One share |
| (3) Total amount of money to be paid for the purchase | The amount calculated by multiplying the total number of shares to be purchased by the closing price of common stock of the Company on the Tokyo Stock Exchange, Inc. (hereinafter as the "TSE") as of the date of purchase (April 17, 2025) (Provided that if there is no sales or purchase transaction on the said date, multiply the total number of shares to be purchased by the execution price of the first sales or purchase transaction made at the TSE after that date. |
| (4) Date of the purchase | April 17, 2025
However, if there is no sales or purchase transaction on the said date, the date of the purchase will be the first subsequent date to have transactions at the TSE. |