



January 14, 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 Share Buyback and
Purchase of Own Shares through Off-Auction Own Share Repurchase Trading (ToSTNeT-3)**

We hereby announce that at the meeting of the Board of Directors held on January 14, 2026, we resolved to acquire our own shares and the specific method of acquisition in accordance with the provisions of Article 43 of the Articles of Incorporation pursuant to Article 459, Paragraph 1, Item 1 of the Companies Act of Japan, as follows.

In addition, we also announce that a change in major shareholders is expected to occur in connection with this matter.

1. Reason for the Share Buyback

We received an expression of intent to sell shares from Mr. Yoshihide Yoshino, a shareholder of the Company. As a result of comprehensive consideration regarding the handling of said shares and the impact on our capital policy, we have decided to acquire our own shares through Off-Auction Own Share Repurchase Trading (ToSTNeT-3). This decision was made from the perspective of mitigating the short-term impact on the supply and demand of our shares caused by the sale, and reducing the impact on existing shareholders.

Furthermore, we believe that this share buyback will alleviate the immobilization of our shares by specific shareholders, and contribute to the enhancement of shareholder returns and improvement of capital efficiency.

2. Method of Acquisition

We will place a purchase order for our own shares through a securities firm on the Tokyo Stock Exchange using the Off-Auction Own Share Repurchase Trading (ToSTNeT-3) during the opening auction of January 15, 2026, which starts at 8:45 a.m., at 1,289 yen per share, the closing price of January 14, 2026 (There will be no changes to the trading system or the trading hours.).

The purchase order will be only valid during the trading hours specified above.

3. Details of the Share Buyback

(1) Type of shares to be repurchased	Common stock of the Company
(2) Total shares to be repurchased	Up to 350,000 shares (3.81% of total shares outstanding excluding treasury stock)
(3) Total amount to be spent	Up to 451,150,000 yen
(4) Announcement of the result	We will announce the result of the Share Buyback after the closing of the opening auction of January 15, 2026.

Note) 1. We will not change the upper limit of the shares that we plan to repurchase. However, depending on the market conditions and other factors, some of the shares may not be acquired.

2. Our purchase order for the planned number of shares will be matched with the sell orders.

3. Yoshihide Yoshino, the Chairperson of the Company, being the Company's largest shareholder among the major shareholders, has informed the Company of his intention to participate in the Share Buyback, and to sell some of his shareholdings in the Company.

Reference) Treasury stock holdings as of January 5, 2026

(1) Total shares outstanding (excluding treasury stock)	9,297,200 shares
(2) Treasury stock	115,199 shares

4. Transaction with the Company's largest shareholder among the major shareholders

We do not have a controlling shareholder. However, given that Yoshihide Yoshino is the largest shareholder among the major shareholders as well as Chairman of the Company, and will be participating in the Share Buyback as a seller, we are taking the following measures:

(1) Measures to ensure fairness of the Share Buyback and to prevent conflicts of interest

To ensure the fairness of the Share Buyback, we will carry out the Share Buyback at the previous day's closing price through the Off-Auction Own Share Repurchase Trading (ToSTNeT-3).

The Share Buyback through ToSTNeT-3 is an off-auction method, where the buyer pre-announces that it will purchase a fixed number of shares on the market, and does not guarantee purchases from any specific counterparty as a nature of the system. Therefore, there will be no direct trading between the buyer and sellers, and so the method will not cause any direct conflicts of interest. However, as mentioned above, considering that trading with the Chairman of the Company may still remain, we have decided to adopt the same procedures deployed in the Conflicts of Interest Transactions. Accordingly, the deliberation and resolution by the Board of Directors regarding the Share Buyback were conducted only by the directors excluding Yoshihide Yoshino, who resigned as Representative Director and Director on the same day.

- (2) Opinions obtained from persons who share no interests with the largest shareholder among the major shareholders on the impact of the Share Buyback on the Company's minority shareholders

With respect to the Board's resolution on the Share Buyback, we obtained opinions from all outside directors (Audit and Supervisory Committee members and independent directors) who share no interests with the largest shareholder among the major shareholders, to the effect that the Share Buyback would not be disadvantageous to the minority shareholders of the Company, in light of its purpose, decision-making procedures, and method of acquisition.

- (3) Potential change in the largest shareholder among the major shareholders

In connection with the above transaction, since treasury stock does not have voting rights, the ratio to the number of voting rights held by all shareholders will increase. As a result, a change is expected to occur in the Company's major shareholders. We will announce the change once confirmed.