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August 8, 2025

To whom it may concern

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Notice Concerning Recording of Extraordinary Income (Gain on Sale of Investment Securities) and
Revision to Forecasts of Consolidated Financial Results

Nippon Beet Sugar Manufacturing Co., Ltd. (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held today, to sell a portion of investment securities held by the Company, which expects to record extraordinary income (gain on sale of investment securities).

The Company also announces that it has revised forecasts of consolidated financial results for the six months ending September 30, 2025 and the fiscal year ending March 31, 2026 announced on May 14, 2025 as follows.

1. Recording of Extraordinary Income (Gain on Sale of Investment Securities)

(1) Reason for sale of investment securities

This is implemented in order to review cross-shareholdings based on the Corporate Governance Code and improve the efficiency of assets held.

(2) Details of sale of investment securities

| | |
|--------------|-------------------------------------------------------------|
| Shares sold | Four listed securities held by the Company |
| Sale period | From August 12, 2025 to the end of September 2025 (planned) |
| Gain on sale | ¥1,340 million (estimate) |

2. Revision to Forecasts of Consolidated Financial Results

(1) Revised forecasts of consolidated financial results for the six months ending September 30, 2025 (April 1, 2025 to September 30, 2025)

| | Net sales | Operating profit | Ordinary profit | Profit attributable to owners of parent | Basic earnings per share |
|------------------------------------------------------------------------------------------------|---------------------------|--------------------------|-----------------------|-----------------------------------------|--------------------------|
| Previous forecasts (A) | Millions of yen 35,000 | Millions of yen (300) | Millions of yen 50 | Millions of yen (50) | Yen (4.02) |
| Revised forecasts (B) | 35,000 | (300) | 50 | 1,000 | 80.31 |
| Change (B-A) | - | - | - | 1,050 | - |
| Change (%) | - | - | - | - | - |
| (Reference) Actual results for the previous fiscal year (fiscal year ended September 30, 2024) | 29,182 | 502 | 759 | 5,816 | 459.32 |

(2) Revised forecasts of consolidated financial results for the fiscal year ending March 31, 2026 (April 1, 2025 to March 31, 2026)

| | Net sales | Operating profit | Ordinary profit | Profit attributable to owners of parent | Basic earnings per share |
|--------------------------------------------------------------------------------------------|---------------------------|------------------------|--------------------------|-----------------------------------------|--------------------------|
| Previous forecasts (A) | Millions of yen 70,000 | Millions of yen 600 | Millions of yen 1,200 | Millions of yen 800 | Yen 64.24 |
| Revised forecasts (B) | 70,000 | 600 | 1,200 | 1,850 | 148.57 |
| Change (B-A) | - | - | - | 1,050 | - |
| Change (%) | - | - | - | 131.3 | - |
| (Reference) Actual results for the previous fiscal year (fiscal year ended March 31, 2025) | 64,796 | 535 | 1,124 | 2,703 | 215.15 |

(3) Reason for revision

As the above extraordinary income (gain on sale of investment securities) is expected to be recorded in the second quarterly consolidated accounting period of the fiscal year ending March 31, 2026, profit attributable to owners of parent is expected to exceed the forecasts. Therefore, the consolidated financial results forecasts announced on May 14, 2025 has been revised.

(Note) The above forecasts are based on information currently available to the Company. Actual results, etc., may differ from these forecasts due to various factors.