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February 13, 2026

To whom it may concern

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

Nippon Beet Sugar Manufacturing Co., Ltd. (the “Company”) hereby announces that, at a meeting of the Board of Directors held today, it has revised forecasts of consolidated financial results for the fiscal year ending March 31, 2026, announced on November 11, 2025, a expect of recording extraordinary income (gain on sale of investment securities) following the resolution to sell a portion of investment securities held by the Company, and in light of business performance trends.

The Company also announces that it has resolved to revise the year-end dividend forecast per share as described below.

The payment of the special dividend will be proposed at the 128th Ordinary General Meeting of Shareholders to be held in late June 2026.

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 Two listed securities held by the Company

Sale period From February 16, 2026 to the end of March 2026

Gain on sale ¥5,370 million (estimate)

2. Revision to Forecasts of Consolidated Financial Results

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
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous forecasts (A)	69,000	(600)	100	900	72.66
Revised forecasts (B)	69,000	(400)	300	4,700	382.19
Change (B-A)	-	200	200	3,800	-
Change (%)	-	-	200.0	422.2	-
(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 to Forecasts of Consolidated Financial Results

For the full year, as a result of efforts to reduce costs, operating profit and ordinary profit are expected to exceed forecasts.

In addition to the above, as described in “1. Recording of Extraordinary Income (Gain on Sale of Investment Securities),” the Company expects to record extraordinary income for the fourth quarterly consolidated accounting period of the fiscal year ending March 31, 2026, and profit attributable to owners of parent is expected to exceed the forecasts. Accordingly, the Company has revised the forecasts of consolidated financial results announced on November 11, 2025.

4. Revision to Dividend Forecasts for the Fiscal Year Ending March 31, 2026

	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Previous forecasts (announced on May 14, 2025)	-	80.00 yen (Regular dividend 80.00 yen)	80.00 yen (Regular dividend 80.00 yen)
Revised forecasts	-	160.00 yen (Regular dividend 80.00 yen) (Special dividend 80.00 yen)	160.00 yen (Regular dividend 80.00 yen) (Special dividend 80.00 yen)
Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)	-	80.00 yen (Regular dividend 50.00 yen) (Special dividend 30.00 yen)	80.00 yen (Regular dividend 50.00 yen) (Special dividend 30.00 yen)

5. Reason for Revision to Dividend Forecasts

As part of the capital and financial strategies of the Second Medium-Term Plan of Nitten Group, the Company is striving to improve capital efficiency by enhancing investment and shareholder returns, and to reduce cross-shareholdings. Based on its policy of a dividend of 80 yen or more per share, and taking into account the progress in reducing cross-shareholdings this fiscal year and the revised forecasts of consolidated financial results, the Company decided to pay a special dividend of 80 yen, and together with an regular dividend of 80 yen, the Company has forecast a year-end dividend of 160 yen per share for the fiscal year ending March 31, 2026. The Company will continue to strive to further improve capital efficiency.

(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.