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To whom it may concern

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Notice Concerning Partial Changes (Expansion) to Shareholder Benefit Program

Nippon Beet Sugar Manufacturing Co., Ltd. (the "Company") hereby announces that it has decided to establish a special benefit program for long-term shareholders, in addition to the existing special benefit program for shareholders, starting with the shareholder benefits with a record date at the end of March 2026. The details are as follows.

1. Reason for introducing the special benefit program for long-term shareholders

In response to the support of shareholders on a daily basis and having more shareholders hold the Company shares over the medium to long term, the Company will establish a special benefit program for long-term shareholders in addition to the shareholder benefit program currently in place.

2. Details of the special benefit program for long-term shareholders

Long-term shareholders who have held 100 or more shares of the Company shares continuously for at least 5 years will, for the first round, based on the register of shareholders as of the end of March 2026, receive the Company's products every 5 years, in addition to the existing shareholder benefits. For the next round, shareholders listed in the shareholder register as of the end of March 2031 with a continuous holding period of 5 years or more will be eligible and the same will apply every five years thereafter.

The Company is planning to ship them after summer apart from the usual shareholder benefits, but they may be delayed depending on the shipping situation. The Company only ships them within Japan.

Details of shareholder benefit program after introduction

[Existing shareholder benefits (unchanged)]

Number of shares held	Details of shareholder benefits
100 shares or more	Company products worth ¥1,000
500 shares or more	Company products worth ¥1,500
1,000 shares or more	Company products worth ¥2,500

[Establish] Details of the special benefit for long-term shareholders (sent every 5 years)

Number of shares held	Holding period	Details of shareholder benefits
100 shares or more	Continuous holding period of 5 years or more	Company products worth ¥3,000

3. Conditions of the continuous holding period

"Continuous holding period of 5 years or more" means that a shareholder is listed in the Company shareholder register at least 11 times consecutively on the last day of March and the last day of September with the same shareholder number, with the first record date for the special benefit for long-term shareholders at the end of March 2026. To make this determination, the Company will go back to the register of shareholders as of the end of March 2021 and determine which shareholders meet the criteria. For the next round, shareholders listed in the shareholder register as of the end of March 2031 with a continuous holding period of 5 years or more will be eligible. The eligible shareholders will be determined by going back to the shareholder register as of the end of March 2026, and the same will apply thereafter.

Please note that if, due to a change in the shareholder number, the same shareholder number is not continuously recorded in the Company shareholder register, the shareholder is not eligible for the special benefit for long-term shareholders. For example, this applies to a change of name due to inheritance, etc, a change of securities company, a change of legal representative or standing proxy, use of stock lending services, repurchase after the sale of all shares held, or switching between a securities company account and a NISA account. The handling of changes to shareholder numbers depending on a securities company, so please contact the securities company where you have an account for details.

(Contact information for this matter)

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