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August 10, 2026

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, 2026 and the fiscal year ending March 31, 2027 announced on May 13, 2026 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 improve the efficiency of our assets, following the policy to reduce cross-shareholdings based on the Second Medium-Term Plan.

(2) Details of sale of investment securities

Shares sold	Six listed securities held by the Company
Sale period	From August 12, 2026 to the end of September 2026 (planned)
Gain on sale	¥5,400 million (estimate)

2. Revision to Forecasts of Consolidated Financial Results

(1) Revised forecasts of consolidated financial results for the six months ending September 30, 2026 (April 1, 2026 to September 30, 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)	32,000	400	700	400	33.09
Revised forecasts (B)	30,000	100	400	4,000	339.97
Change (B−A)	(2,000)	(300)	(300)	3,600	-
Change (%)	(6.3)	(75.0)	(42.9)	900.0	-
(Reference) Actual results for the previous fiscal year (fiscal year ended September 30, 2025)	32,978	(148)	271	1,184	95.59

(2) Revised forecasts of consolidated financial results for the fiscal year ending March 31, 2027(April 1, 2026 to March 31, 2027)

	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	1,300	1,800	1,200	99.27
Revised forecasts (B)	69,000	1,300	1,800	4,800	407.97
Change (B−A)	-	-	-	3,600	-
Change (%)	-	-	-	300.0	-
(Reference) Actual results for the previous fiscal year (fiscal year ended March 31, 2026)	68,696	52	758	5,032	410.85

(3) Reason for revision

Due to delays in sales progress in the sugar business, net sales and operating profit for the six months ended September 30, 2026 are expected to fall short of initial forecasts. Meanwhile, the full-year results will remain in line with the original projections. In addition,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, 2027, profit attributable to owners of parent is expected to exceed the forecasts. Therefore, the consolidated financial results forecasts announced on May 13, 2026 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.