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July 31, 2025

To Whom it May Concern

Company name: Mitsui DM Sugar Co., Ltd.  
Company representative: Taku Morimoto,  
Representative Director, President  
(Stock code: 2109 TSE Prime Market)  
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**Notice of Extraordinary Income (Gain on Extinguishment of Tie-in Shares) from  
Absorption-type Merger of Wholly Owned Subsidiary (Non-consolidated Financial Results)**

In the press release titled the “Notice of Decision on Basic Policy on the Absorption-type Merger (Simplified Merger/Short Form Merger) of Wholly Owned Subsidiary, Change of Corporate Name, and Partial Amendment to Articles of Incorporation” announced on May 15, 2024, Mitsui DM Sugar Co., Ltd. (“the Company”) announced that on April 1, 2025, the Company merged Mitsui DM Sugar Co., Ltd. (“former Mitsui DM Sugar”), a wholly owned subsidiary of the Company, and changed the corporate name from “Mitsui DM Sugar Holdings Co., Ltd.” to “Mitsui DM Sugar Co., Ltd.”

The Company announces that extraordinary income will be recorded in the Company’s non-consolidated financial results in connection with the merger.

1. Details of extraordinary income

On the effective date of the merger (April 1, 2025), the difference between the amount of net assets taken over from the former Mitsui DM Sugar and the book value of the subsidiary stocks (tie-in shares) held by the Company, amounting to 47,341 million yen, will be recorded as gain on extinguishment of tie-in shares under extraordinary income in the non-consolidated financial statements of the Company for the first quarter of the fiscal year ending March 31, 2026 (April 1, 2025 to June 30, 2025).

2. Impact on consolidated financial results

The gain on extinguishment of tie-in shares will be eliminated in the consolidated financial statements and will therefore have no impact on the consolidated financial results for the fiscal year ending March 2026.