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March 24, 2026

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)
Contact person in charge: Masahiko Mori,
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**Notice Regarding the Anticipated Recognition of Impairment Losses (Consolidated) and
Valuation Loss on Shares of Affiliates (Non-Consolidated), and
Revision of Full-Year Consolidated Financial Forecasts for the Fiscal Year Ending March 31, 2026**

The Company expects to recognize impairment losses (consolidated) and valuation loss on shares of affiliates (non-consolidated) for the fiscal year ending March 31, 2026 (April 1, 2025, to March 31, 2026). The Company would also like to announce that the Company has revised the consolidated financial forecasts for the fiscal year ending March 31, 2026, which were originally announced on May 15, 2025, as detailed below.

1. Recognition of impairment losses (consolidated)

The Company's consolidated subsidiary, SIS'88 Pte Ltd, and its subsidiaries, Asian Blending Pte Ltd, SIS MIDDLE EAST INVESTMENT L.L.C, and Asian Blending LIMITED LIABILITY COMPANY, the Company has reassessed the recoverability of their tangible fixed assets, goodwill, and intangible fixed assets (other) considering changes in the business environment. As a result, the Company expects to record impairment losses of 6,000 million yen related to these fixed assets as an extraordinary loss.

2. Recognition of valuation loss on shares of affiliates (non-consolidated)

Due to a significant decline in the value of the shares of the Company's consolidated subsidiary, SIS'88 Pte Ltd, the Company expects to record valuation loss on shares of affiliates of 8,200 million yen as an extraordinary loss.

Since the valuation loss on shares of affiliates is eliminated in the consolidated financial statements, it will have no impact on the consolidated results for the fiscal year ending March 31, 2026.

3. Revised forecasts of consolidated financial results for the fiscal year ending March 31, 2026 (April 1, 2024, through March 31, 2026)

(1) Details of revisions

	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Earnings per share
Previously announced forecast (A)	Million yen 200,000	Million yen 12,300	Million yen 11,800	Million yen 7,700	Yen 246.17
Revised forecast (B)	200,000	12,300	11,800	3,900	124.59
Change (B-A)	—	—	—	(3,800)	—
Change (%)	—	—	—	(49.4)	—
(Reference) Results in previous period (Fiscal year ended March 31, 2025)	178,785	13,840	14,483	6,295	195.06

*There are no revisions to the annual dividend forecast from the most recently announced dividend forecast.

(2) Reasons for revisions

Considering the expected recognition of an extraordinary loss, including the impairment losses described in 1. above, the Company is revising downward the net income attributable to owners of the parent company in the Company's full-year consolidated earnings forecast for the fiscal year ending March 31, 2026, which was announced on May 15, 2025.

These revised forecasts for consolidated financial results are based on information available currently. Actual results, however, may differ due to various factors.