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April 21, 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,  
Director, Managing Executive Officer  
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**Notice Regarding the Recognition of the Provision of Allowance for Doubtful Accounts  
for Subsidiaries and Associates (Non-Consolidated)**

The Company hereby announces that the Company expects to record the provision of allowance for doubtful accounts for subsidiaries and associates in the Company's non-consolidated financial statements for the fiscal year ending March 2026 (April 1, 2025, to March 31, 2026).

1. Details of the provision of allowance for doubtful accounts for subsidiaries and associates (non-consolidated)

The Company expects to record the provision of allowance for doubtful accounts for subsidiaries and associates of 4,116 million yen as an extraordinary loss in connection with loans to the Company's consolidated subsidiary, SIS'88 Pte Ltd.

2. Impact on consolidated financial results

The provision of allowance for doubtful accounts for subsidiaries and associates described in 1. above are eliminated in the consolidated financial statements, it will have no impact on the consolidated results for the fiscal year ending March 2026.