Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

September 10, 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
(TEL. 81-3-6453-6161)

Notice Regarding Acquisition of Shares Resulting in Change in Subsidiary and Change in Specified Subsidiary

At the meeting of the Board of Directors held on September 10, 2026, Mitsui DM Sugar Co., Ltd. (“the Company”) resolved to acquire all shares of SENIOR LIFE CREATE Co., Ltd. (“SLC”). In addition, since SLC’s net sales amount to 10 percent or more of the Company’s net sales, SLC will be classified as a specified subsidiary of the Company. The Company hereby provides the following notice.

1. Reason for the share acquisition

In addition to our Sugar Business, which is based on the production and sale of sugar, our Group aims to be a solutions provider that contributes broadly to “nutrition and health” through our Life Energy Business, which encompasses sports nutrition and senior nutrition (including nutritional supplements for athletes, health foods, home-delivery meal box business, the nutritional care supplements business, and nutritional products for patients with dysphagia).

Under our current Midterm Management Plan, “Mitsui DM Group 2.0: Driving Value Creation through Transformation and Advancing to the Next Growth Phase,” the Company has established a policy to further strengthen the profitability of our core Sugar Business while strategically reallocating the management resources generated there to expand the Life Energy Business. In Life Energy Business, the Company is advancing investments aimed at expanding our product lineup, capabilities, technologies, and sales channels, while also leveraging M&A and business alliances. Our Group views the senior nutrition sector as one of the areas where our Group is prioritizing the expansion of its business foundation, as demand is expected to grow even further in the future for extending healthy life expectancy, maintaining activities of daily living (ADL), and ensuring appropriate nutritional intake tailored to the individual needs of each senior.

SLC operates “Takuhai Cook 123,” a home-delivery meal box business specializing in meals for seniors. SLC maintains a network of approximately 350 franchise locations nationwide that serve as meal distribution hubs for seniors living at home. Additionally, through “Tokusuke-kun,” its food wholesale business for senior care facilities, SLC conducts business with approximately 1,300 such hospitals and facilities etc., giving it a broad range of customer touchpoints spanning from seniors living at home to senior care facilities. Furthermore, SLC has established a business infrastructure that encompasses the planning and development of foods for seniors, as well as contract manufacturing, supply, and sales.

Meanwhile, our Group - led by the consolidated subsidiary, NUTRI Co., Ltd. - has built a business foundation centered on nutrition and health products and services, primarily through the nutritional care supplements business, nutritional products for patients with dysphagia, and the home-delivery meal box business, with a focus on nursing care facilities and hospitals.

Through this acquisition, the Company will leverage SLC's extensive customer touchpoints, sales channels, and product supply infrastructure, combined with our Group's products, services, and business foundation in the nutrition and health sectors, to significantly expand our business foundation in the senior nutrition sector and enhance our ability to provide products and services that meet diversifying customer needs.

Based on the foregoing, the Company has determined that this share acquisition is a critical initiative to implement the strategic reallocation of management resources toward the growth areas outlined in our Midterm Management Plan and to develop the Life Energy Business into the Group's next pillar of growth. the Company believes this acquisition will contribute to enhancing the Group's corporate value over the long term and have therefore decided to acquire shares in SLC.

Through this acquisition, the Company will strive to further expand our growth areas and create social value in order to realize our Group's corporate philosophy: "We work closely and flexibly with you, as your lifetime partner, to help you enjoy sweeter living."

2. Outline of the new subsidiary

<table>
<tr><td>(1) Company name</td><td colspan="3">SENIOR LIFE CREATE Co., Ltd. (Specified Subsidiary)</td></tr>
<tr><td>(2) Head office</td><td colspan="3">1-6-22 Katsushima, Shinagawa Ward, Tokyo, Japan</td></tr>
<tr><td>(3) Representative</td><td colspan="3">Hiroshi Takahashi, Representative Director, President</td></tr>
<tr><td>(4) Business description</td><td colspan="3">"Takuhai Cook 123"—Franchise Headquarters for Home-Delivery Meal Box Business Specializing in Seniors
"Tokusuke-kun"—Food Wholesale Business for Senior Care Facilities etc.</td></tr>
<tr><td>(5) Capital</td><td colspan="3">50 million yen</td></tr>
<tr><td>(6) Date of establishment</td><td colspan="3">August 3, 2023</td></tr>
<tr><td>(7) Major shareholder / Ownership ratio</td><td colspan="3">J-STAR No.5-A, LP 29.9%
J-STAR No.5-B, LP 18.4%
J-STAR No.5-C, LP 20.6%
J-STAR No.5-D, LP 8.3%
J-STAR No.5-E, LP 18.8%
Hiroshi Takahashi 4.1%</td></tr>
<tr><td rowspan="3">(8) Relationship with the Company</td><td>Capital</td><td colspan="2" rowspan="3">None</td></tr>
<tr><td>Personnel</td></tr>
<tr><td>Business</td></tr>
<tr><td colspan="4">(9) Financial condition and operating results for the past three years (Note 1)</td></tr>
<tr><td>Fiscal Year-End</td><td>Fiscal Year Ending February 2024 (million yen)</td><td>Fiscal Year Ending February 2025 (million yen) (Note 2)</td><td>Fiscal Year Ending February 2026 (million yen)</td></tr>
<tr><td>Net Assets</td><td>2,313</td><td>2,041</td><td>1,880</td></tr>
<tr><td>Total Assets</td><td>5,865</td><td>8,058</td><td>8,039</td></tr>
<tr><td>Net Assets Per Share</td><td>9,401.36 yen</td><td>8,295.04 yen</td><td>7,589.84 yen</td></tr>
<tr><td>Net sales</td><td>22</td><td>7,591</td><td>15,758</td></tr>
</table>

(Note 1) Although portions of the section titled "(9) Financial condition and operating result for the past three years" above have been withheld in accordance with the other party's wishes, the withheld portions are all within the scope that does not fall under the timely disclosure standards.

(Note 2) In September 2024, SP Holdings Co., Ltd., the predecessor of SLC, changed its name to SENIOR LIFE CREATE Co., Ltd. following a merger by absorption with SENIOR LIFE CREATE Co., Ltd. etc.

3. Outline of the seller

(1) Company name	J-STAR No.5-A, LP	
(2) Head office	PO Box 500, Suite 210, 2nd Floor, Windward III, Regatta Office Park, KY1-1106, Cayman Islands	
(3) Legal basis for establishment	Cayman Islands Law	
(4) Overview of General Partners	Company name	J-STAR Co., Ltd.
	Head office	1-13-2 Yurakucho, Chiyoda Ward, Tokyo, Japan; 18th Floor, Daiichi Life Hibiya First
	Representative	Rokuro Hara, Representative Director
(5) Relationship with the Company	Relationship between the Company and the Fund	None
	Relationship between the Company and the Executive Partner	

(Note) At the request of the seller, the Company will not disclose the purpose of the partnership's formation, the date of formation, the total amount of capital contributions, the investors and their respective ownership percentages, an overview of the investors, or the business activities and capital stock of the General Partner.

(1) Company name	J-STAR No.5-B, LP	
(2) Head office	PO Box 500, Suite 210, 2nd Floor, Windward III, Regatta Office Park, KY1-1106, Cayman Islands	
(3) Legal basis for establishment	Cayman Islands Law	
(4) Overview of General Partners	Company name	J-STAR No.5-B GP, Ltd.
	Head office	PO Box 500, Suite 210, 2nd Floor, Windward III, Regatta Office Park, KY1-1106, Cayman Islands
	Representative	Samon Suwannarat, Director
(5) Relationship with the Company	Relationship between the Company and the Fund	None
	Relationship between the Company and the Executive Partner	

(Note) At the request of the seller, the Company will not disclose the purpose of the partnership's formation, the date of formation, the total amount of capital contributions, the investors and their respective ownership percentages, an overview of the investors, or the business activities and capital stock of the General Partner.

(1) Company name	J-STAR No.5-C, LP	
(2) Head office	PO Box 500, Suite 210, 2nd Floor, Windward III, Regatta Office Park, KY1-1106, Cayman Islands	
(3) Legal basis for establishment	Cayman Islands Law	
(4) Overview of General Partners	Company name	J-STAR No.5-C GP, Ltd.
	Head office	PO Box 500, Suite 210, 2nd Floor, Windward III, Regatta Office Park, KY1-1106, Cayman Islands
	Representative	Makoto Takada, Director
(5) Relationship with the Company	Relationship between the Company and the Fund	None
	Relationship between the Company and the Executive Partner	

(Note) At the request of the seller, the Company will not disclose the purpose of the partnership's formation, the date of formation, the total amount of capital contributions, the investors and their respective ownership percentages, an overview of the investors, or the business activities and capital stock of the General Partner.

(1) Company name	J-STAR No.5-D, LP	
(2) Head office	PO Box 500, Suite 210, 2nd Floor, Windward III, Regatta Office Park, KY1-1106, Cayman Islands	
(3) Legal basis for establishment	Cayman Islands Law	
(4) Overview of General Partners	Company name	J-STAR No.5-D GP, Ltd.
	Head office	PO Box 500, Suite 210, 2nd Floor, Windward III, Regatta Office Park, KY1-1106, Cayman Islands
	Representative	Zenta Takahashi, Director
(5) Relationship with the Company	Relationship between the Company and the Fund	None
	Relationship between the Company and the Executive Partner	

(Note) At the request of the seller, the Company will not disclose the purpose of the partnership's formation, the date of formation, the total amount of capital contributions, the investors and their respective ownership percentages, an overview of the investors, or the business activities and capital stock of the General Partner.

(1) Company name	J-STAR No.5-E, LP	
(2) Head office	PO Box 500, Suite 210, 2nd Floor, Windward III, Regatta Office Park, KY1-1106, Cayman Islands	
(3) Legal basis for establishment	Cayman Islands Law	
(4) Overview of General Partners	Company name	J-STAR No.5-E GP, Ltd.
	Head office	PO Box 500, Suite 210, 2nd Floor, Windward III, Regatta Office Park, KY1-1106, Cayman Islands
	Representative	Junichi Naganawa, Director
(5) Relationship with the Company	Relationship between the Company and the Fund	None
	Relationship between the Company and the Executive Partner	

(Note) At the request of the seller, the Company will not disclose the purpose of the partnership's formation, the date of formation, the total amount of capital contributions, the investors and their respective ownership percentages, an overview of the investors, or the business activities and capital stock of the General Partner.

(1) Name	Hiroshi Takahashi
(2) Address	Meguro Ward, Tokyo, Japan
(3) Relationship with the Company	None

4. Number of shares to be acquired, acquisition costs, and shareholding before and after the acquisition

(1) Number of shares held before the change	0 share (Number of voting rights: 0) (Percentage of voting rights: 0%)
(2) Number of shares to be acquired	246,100 shares (Number of voting rights: 246,100 units)
(3) Acquisition costs	Although the acquisition price is not disclosed due to a confidentiality agreement, it was determined following an evaluation of the stock's value (using methods such as the discounted cash flow method) and a review of legal and financial matters, as well as discussions with the seller.
(4) Number of shares to be held after the change	246,100 shares (Number of voting rights: 246,100 units) (Percentage of voting rights: 100%)

5. Schedule

(1) Date of resolution by the Board of Directors	September 10, 2026
(2) Date of conclusion of the agreement	September 10, 2026
(3) Date of execution of the share transfer	End of September 2026 (planned)

(Note) The schedule above is subject to change. Should any changes occur to the schedule due to the filing of necessary notifications with regulatory authorities under the Antimonopoly Act, the acquisition of required approvals and permits, or other reasons as the Company proceeds with the procedures related to this share acquisition, the Company will promptly announce such changes.

6. Future outlook

The Company is currently analyzing the impact of this acquisition on our full-year consolidated financial results for the fiscal year ending March 2027, and the Company will promptly disclose any information that requires disclosure.