September 9, 2026

To whom it may concern

Company name:	Nisshinbo Holdings Inc.
Representative:	Yasuji Ishii Representative Director and President
Security code:	3105
Listings:	Tokyo Stock Exchange Market
Contact:	IR Corporate Communication Group

Notice Regarding the Recognition of Gain on Sale of Investment Securities (Extraordinary Income)

As announced in the "Notice Regarding the Partial Sale of Investment Securities and the Anticipated Recognition of Extraordinary Income" dated September 1, 2026, the Company has decided to participate as one of the sellers in the public offering of common stock of Shikoku Kasei Holdings Corporation (Code No.: 4099, Tokyo Stock Exchange Prime Market) (hereinafter referred to as "the Offering") and to sell a portion of the common stock of Shikoku Kasei Holdings Corporation held by the Company. As the sale price (underwriting price) from our company to the underwriters for this offering was determined today, we expect to record a gain on the sale of investment securities (extraordinary income) in the third quarter of the fiscal year ending December 2026, and we hereby announce this as follows.

For details regarding the determination of the sale price (underwriting price) and other matters, please refer to the "Notice Regarding Determination of Selling Price and Other Matters" announced today by Shikoku Kasei Holdings Corporation.

１． Shares to be Sold

（１）	Investment Securities to be Sold	Common stock of Shikoku Kasei Holdings Corporation
（２）	Number of Shares to be Sold	2,000,000 shares
（３）	Total Sale Proceeds	3,952 million yen (1,976.08 yen per share)
（４）	Gain on Sale of Investment Securities	3,821 million yen
（５）	Settlement Date	September 16, 2026

２． Future Outlook

If the green shoe option—the right to acquire additional common stock of Shikoku Kasei Holdings Corporation held by the Company and granted to Daiwa Securities Co., Ltd., the lead manager and sole bookrunner for this offering—is exercised, the Company expects to recognize additional gain on sale of investment securities (extraordinary income) resulting from the sale of up to 609,900 shares.

For information regarding the impact on consolidated financial results for the fiscal year ending December 2026 resulting from the recognition of the gain on the sale of investment securities (extraordinary income), please refer to the "Notice of Revisions to Consolidated Financial Results Forecast" announced today.