

The Nisshin OilliO Group - Public Country by Country Reporting

Section 1 - General information

Name of the ultimate parent of the group	The Nisshin OilliO Group, Ltd.
Country where the ultimate parent has its registered office	JAPAN
Financial Year – start date	2025-04-01
Financial Year – end date	2026-03-31
Reporting currency	JPY
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU (yes/no)?	YES

Section 2 - Overview of information on a country-by-country basis

(Unit : million JPY)

Tax jurisdiction	Tax Jurisdiction Code	Revenues	Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees
SPAIN	ES	6,895	187	180	60	1,687	91
ITALY	IT	9,357	44	16	1	(865)	25
All other tax jurisdictions (aggregated basis)		654,642	33,545	4,043	8,892	160,178	3,212

Section 3 - List of subsidiaries and activities

Tax Jurisdiction Code	Tax jurisdiction	Name of each subsidiary	Brief description of the nature of activities in the Member State or tax jurisdiction
ES	SPAIN	Industrial Química Lasem, S.A.U.	Manufacture and sales of fine chemical products (oils for industrial and cosmetic use, MCTs, etc.)
IT	ITALY	Intercontinental Specialty Fats (Italy) S.r.l.	Manufacture and sales of palm oils and specialty fats

Section 4 - Omitted information

Information omitted for this financial year

N/A

Information omitted in previous financial years, which is disclosed in this financial year

N/A