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"The Natural Power of Plants"

The Nisshin OilliO Group, Ltd.

Supplementary Materials

First Half of FY2026

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1. Summary of Financial Results

1-1. Financial Results for the First Half of FY2026

(Million yen)

	First Half FY2026	First Half FY2025	YoY	
			Change	Change (%)
Net sales	301,889	269,921	+31,967	111.8
Percentage of overseas sales	31.5%	29.1%	–	–
Operating profit	12,216	6,972	+5,244	175.2
Operating profit to net sales	4.0%	2.6%	–	–
Ordinary profit	10,097	5,971	+4,125	169.1
Profit attributable to owners of parent	6,832	18,508	(11,675)	36.9

1-2. Results by Business Segment

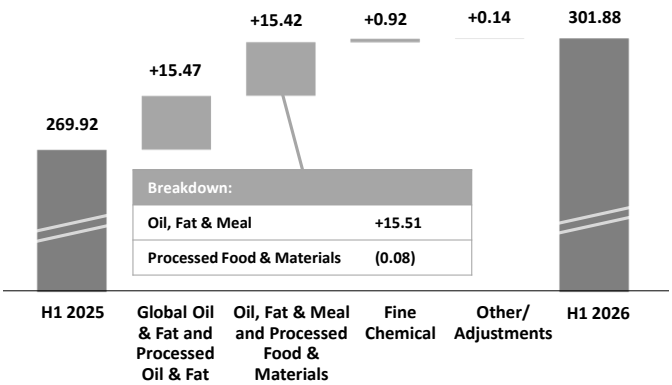
(Million yen)

	First Half FY2026	First Half FY2025	YoY	
			Change	Change (%)
Net sales	301,889	269,921	+31,967	111.8
Global Oil & Fat and Processed Oil & Fat	81,036	65,566	+15,470	123.6
Oil, Fat & Meal and Processed Food & Materials	206,946	191,520	+15,425	108.1
Oil, Fat & Meal	169,794	154,284	+15,510	110.1
Processed Food & Materials	37,151	37,236	(85)	99.8
Fine Chemical	8,535	7,612	+923	112.1
Other/Adjustments	5,371	5,222	+149	102.9
Operating profit	12,216	6,972	+5,244	175.2
Global Oil & Fat and Processed Oil & Fat	4,105	1,447	+2,657	283.6
Oil, Fat & Meal and Processed Food & Materials	7,331	4,841	+2,490	151.4
Oil, Fat & Meal	5,794	2,779	+3,015	208.5
Processed Food & Materials	1,536	2,062	(525)	74.5
Fine Chemical	935	873	+61	107.1
Other/Adjustments	(155)	(189)	+34	–

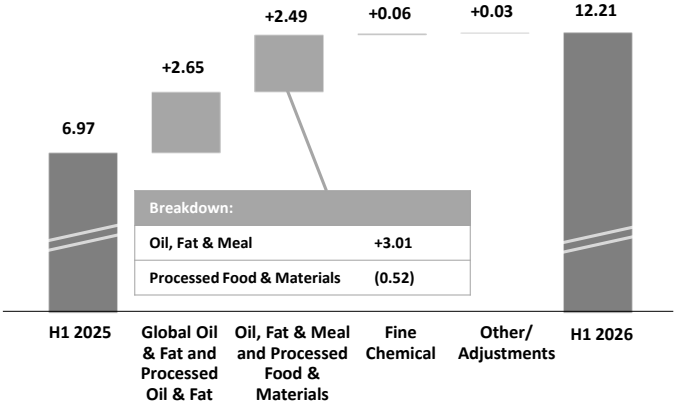
1-3. Segment Information: Factors Impacting Net Sales and Operating Profit (Year on Year)

(Billion yen)

■Changes in net sales



■Changes in operating profit



＜Factors impacting net sales＞

■Global Oil & Fat and Processed Oil & Fat
・Increase in sales volume and unit sales prices (↑)
・Effects from foreign exchange (↑)

■Oil, Fat & Meal and Processed Food & Materials
(Oil, Fat & Meal)
・Increase in unit sales prices of oil & fat products and meal (↑)
・Increase in sales volume of oil & fat products (↑)

(Processed Food & Materials)
・Increase in sales volume of domestic chocolate products (↑)
・Decrease in unit sales prices of overseas chocolate products (↓)

■Fine Chemical
・Increase in sales volume and unit sales prices of cosmetic ingredients in Japan (↑)

＜Factors impacting operating profit＞

■Global Oil & Fat and Processed Oil & Fat
・Impact of mark-to-market valuation gains of palm oil transactions (↑)
・Effects from foreign exchange (↑)

■Oil, Fat & Meal and Processed Food & Materials
(Oil, Fat & Meal)
・Increase in unit sales prices resulting from price revisions (↑)
・Increase in sales volume of oil & fat products (↑)
・Higher costs for oils & fats, logistics and other SG&A expenses (↓)

(Processed Food & Materials)
・Decrease in gross profit per unit due to higher costs for chocolate products (↓)

■Fine Chemical
・Increase in sales volume and gross profit per unit of cosmetic ingredients in Japan (↑)

1-4. Segment Information Details

Global Oil & Fat and Processed Oil & Fat (Million yen; Changes: YoY)

	Net Sales		Changes in Operating Profit	Remarks
	Results	Changes		
ISF Group	100,608	+23,063		・Net sales increased as a result of higher sales volume and higher unit sales prices, as well as the impact of foreign exchange. ・Profit increased due to the impact of mark-to-market valuation losses/gains of palm oil transactions (as of September 30, 2026: +1.55 billion yen; as of September 30, 2025: -1.15 billion yen), as well as foreign exchange effects.
Europe	32,747	+5,342		
Asia	60,205	+16,912	+2,940	
Other regions	7,654	+808		
Other subsidiary and consolidation adjustments	(19,572)	(7,593)	(282)	
Global Oil & Fat and Processed Oil & Fat total	81,036	+15,470	+2,657	

Percentage changes in sales volume of ISF Group

	YoY changes (%)
ISF Group	+9
Europe	(8)
Asia	+19
Other regions	(5)

Confectionery fats in ISF Group

Net sales (Million yen)	YoY change in sales volume
30,604	(15)%

Breakdown of Changes in Operating Profit in ISF (Malaysia) (Billion yen)

	Changes	Main Factors
Sales volume factors	(0.35)	Confectionery fats [+0.15], other products [(0.50)]
Unit sales price factors	+2.05	Confectionery fats [+0.60], other products [+1.45]
Cost factors	(1.95)	
Raw materials costs	(2.65)	
Manufacturing costs and others	+0.70	
SG&A expenses and others	+0.40	
Mark-to-market valuation of palm oil transactions	+2.70	As of September 30, 2026: +1.55; as of September 30, 2025: (1.15)
Total	+2.85	

Oil, Fat & Meal (Included in Oil, Fat & Meal and Processed Food & Materials) (Million yen; Changes: YoY)

	Net Sales		Changes in Operating Profit	Remarks
	Results	Changes		
Oil & Fat and Processed Oil & Fat	111,336	+9,966		・Net sales increased as a result of higher unit sales prices of oil & fat products and meal, as well as higher sales volume of oil & fat products. ・Despite higher costs for oils & fats, profit increased as a result of higher unit sales prices and higher sales volume of oil & fat products.
Commercial-use and food processing	68,933	+7,467		
Household-use	33,671	+1,415	+2,991	
Processed oil & fat	8,731	+1,083		
Meal	41,836	+3,914		
Subsidiaries and consolidation adjustments	16,622	+1,629	+24	
Oil, Fat & Meal total	169,794	+15,510	+3,015	

Percentage changes in sales volume of Oil & Fat and Processed Oil & Fat

	YoY changes (%)
Commercial-use and food processing	+3
Household-use	(1)
Processed oil & fat	+5

Marketing-based functional products in Oil & Fat and Processed Oil & Fat

Net sales (Million yen)
37,522

Breakdown of Changes in Operating Profit in Oil & Fat and Processed Oil & Fat (Billion yen)

	Changes	Main Factors
Commercial-use, food processing, and household-use	+2.70	
Sales volume factors	+0.55	Commercial-use and food processing [+0.25], household-use [+0.30]
Unit sales price factors	+7.20	Commercial-use and food processing [+5.90], household-use [+1.30]
Cost factors	(4.60)	
Soybean	(3.95)	C&F [(4.60)], foreign exchange [(2.75)], meal sales [+3.40]
Rapeseed	(3.00)	C&F [(2.55)], foreign exchange [(1.85)], meal sales [+1.40]
Other products & manufacturing costs	+2.35	Inventories, declining cost of olive oil, improved yield, and other factors
SG&A expenses and others	(0.45)	
Processed oil & fat	+0.30	
Total	+3.00	

Processed Food & Materials (Included in Oil, Fat & Meal and Processed Food & Materials) (Million yen; Changes: YoY)

	Net Sales		Changes in Operating Profit	Remarks
	Results	Changes		
Chocolate products	22,260	(594)	(682)	・Despite higher sales volume in Japan, net sales declined due to lower unit sales prices overseas. ・Profit decreased due to lower gross profit per unit resulting from higher costs.
Functional materials and foods	4,030	(64)	(32)	Although net sales of MCT products increased as a result of higher unit sales prices, net sales and profit as a whole declined due to lower sales volume.
MCT	3,141	+54		
Seasoning, soybean materials and foods	13,142	+676	+204	・Net sales increased as a result of higher sales volume of edible soybeans. ・Profit increased as a result of higher unit sales prices of salad dressings.
Consolidation adjustments	(2,282)	(102)	(15)	
Processed Food & Materials total	37,151	(85)	(525)	

1-4. Segment Information Details

Fine Chemical

(Million yen; Changes: YoY)

	Net Sales		Changes in Operating Profit	Remarks
	Results	Changes		
Fine chemical products	10,087	+936	+108	Net sales and profit increased as a result of higher sales volume and higher unit sales prices of cosmetic ingredients in Japan.
Consolidation adjustments	(1,551)	(13)	(46)	
Fine Chemical total	8,535	+923	+61	

Cosmetic ingredients

(Million yen)

Net sales	YoY change
7,021	+984

Note: Net sales of cosmetic ingredients are included in the net sales of fine chemical products.

Key exchange rates (Average rate during period)

	JPY/USD	JPY/EUR	JPY/MYR	JPY/CNY	JPY/IDR
First Half FY2025	146.02	168.05	34.24	20.29	0.0089
First Half FY2026	159.49	184.43	39.55	23.54	0.0090

2. Forecast

2-1. Earnings Forecast for FY2026

(Million yen)

	FY2026 Forecast	FY2025 Results	YoY		Reference: August 2026 disclosure
			Change	Change (%)	
Net sales	590,000	554,251	+35,748	106.4	590,000
Operating profit	19,000	17,027	+1,972	111.6	19,000
Ordinary profit	18,000	16,030	+1,969	112.3	18,000
Profit attributable to owners of parent	12,000	23,988	(11,988)	50.0	12,000

2-2. Forecast by Business Segment

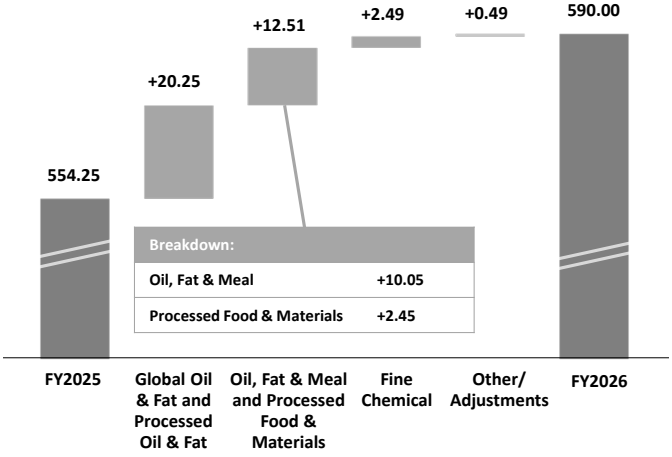
(Million yen)

	FY2026 Forecast	FY2025 Results	YoY		Reference: August 2026 disclosure
			Change	Change (%)	
Net sales	590,000	554,251	+35,748	106.4	590,000
Global Oil & Fat and Processed Oil & Fat	159,100	138,848	+20,251	114.6	149,050
Oil, Fat & Meal and Processed Food & Materials	402,100	389,586	+12,513	103.2	411,950
Oil, Fat & Meal	321,600	311,544	+10,055	103.2	328,400
Processed Food & Materials	80,500	78,042	+2,457	103.1	83,550
Fine Chemical	18,000	15,509	+2,490	116.1	18,650
Other/Adjustments	10,800	10,307	+492	104.8	10,350
Operating profit	19,000	17,027	+1,972	111.6	19,000
Global Oil & Fat and Processed Oil & Fat	6,300	4,766	+1,533	132.2	6,900
Oil, Fat & Meal and Processed Food & Materials	11,350	11,124	+225	102.0	10,600
Oil, Fat & Meal	8,600	6,706	+1,893	128.2	7,600
Processed Food & Materials	2,750	4,418	(1,668)	62.2	3,000
Fine Chemical	1,700	1,559	+140	109.0	1,850
Other/Adjustments	(350)	(422)	+72	–	(350)

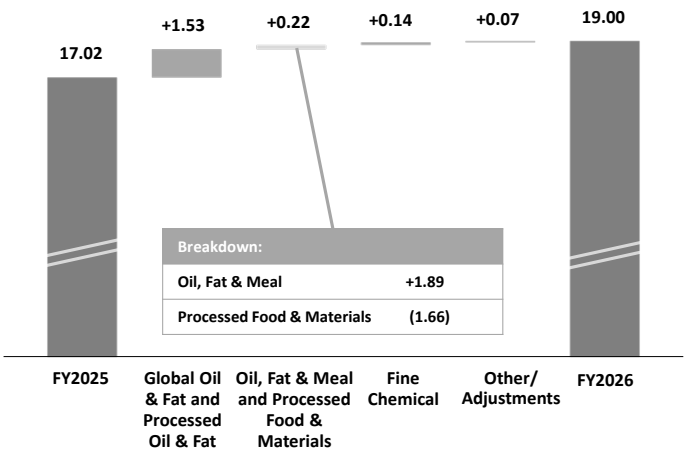
2-3. Segment Information: Factors Impacting Net Sales and Operating Profit (Year on Year)

(Billion yen)

■Changes in net sales



■Changes in operating profit



＜Factors impacting net sales＞

■Global Oil & Fat and Processed Oil & Fat
- Increase in sales volume of confectionery fats (↑)
- Increase in unit sales prices (↑)

■Oil, Fat & Meal and Processed Food & Materials
(Oil, Fat & Meal)
- Increase in unit sales prices of oil & fat, processed oil & fat products, and meal (↑)
- Increase in sales volume of oil & fat and processed oil & fat products (↑)

(Processed Food & Materials)
- Increase in sales volume of domestic chocolate products (↑)
- Decrease in unit sales prices of chocolate products both in Japan and overseas (↓)
- Increase in unit sales price of meal used for manufacturing soy sauce (↑)

■Fine Chemical
- Increase in sales volume and unit sales prices of cosmetic ingredients in Japan (↑)

＜Factors impacting operating profit＞

■Global Oil & Fat and Processed Oil & Fat
- Increase in sales volume of confectionery fats (↑)
- Increase in gross profit per unit (↑)
- Impact of mark-to-market valuation gains of palm oil transactions (↑)

■Oil, Fat & Meal and Processed Food & Materials
(Oil, Fat & Meal)
- Increase in unit sales prices resulting from price revisions (↑)
- Increase in sales volume of oil & fat products (↑)
- Higher costs for oils & fats, logistics and other SG&A expenses (↓)

(Processed Food & Materials)
- Decrease in gross profit per unit due to higher costs for chocolate products (↓)

■Fine Chemical
- Increase in sales volume and gross profit per unit of cosmetic ingredients in Japan (↑)

2-4. Segment Information Details

Global Oil & Fat and Processed Oil & Fat (Million yen; Changes: YoY)

	Net Sales		Changes in Operating Profit	Remarks
	Forecast	Changes		
ISF Group	193,609	+28,666	+1,985	・Net sales will increase as a result of higher unit sales prices, increased sales volume of confectionery fats, and foreign exchange effects. ・Profit will increase as a result of improved gross profit per unit, higher sales volume of confectionery fats, and the impact of mark-to-market valuation losses/gains of palm oil transactions (FY2026: 0.00 billion yen; FY2025: -1.15 billion yen).
Europe	66,734	+12,188		
Asia	112,014	+18,018		
Other regions	14,859	(1,539)		
Other subsidiary and consolidation adjustments	(34,509)	(8,414)	(451)	
Global Oil & Fat and Processed Oil & Fat total	159,100	+20,251	+1,533	

Percentage changes in sales volume of ISF Group

	YoY changes (%)
ISF Group	+3
Europe	(0)
Asia	+5
Other regions	(5)

Confectionery fats in ISF Group

Net sales (Million yen)	YoY change in sales volume
70,781	+8%

Breakdown of Changes in Operating Profit in ISF (Malaysia) (Billion yen)

	Changes	Main Factors
Sales volume factors	(0.40)	Confectionery fats [+0.50], other products [(0.90)]
Unit sales price factors	+6.40	Confectionery fats [(0.20)], other products [+6.60]
Cost factors	(5.75)	
Raw materials costs	(4.60)	
Manufacturing costs and others	(1.15)	
SG&A expenses and others	+0.40	
Mark-to-market valuation of palm oil transactions	+1.15	FY2026: 0.00; FY2025: (1.15)
Total	+1.80	

Oil, Fat & Meal (Included in Oil, Fat & Meal and Processed Food & Materials) (Million yen; Changes: YoY)

	Net Sales		Changes in Operating Profit	Remarks
	Forecast	Changes		
Oil & Fat and Processed Oil & Fat	229,008	+23,966	+2,154	・Net sales will increase as a result of higher sales volume of oil & fat and processed oil & fat products, as well as higher unit sales prices of oil & fat, processed oil & fat products, and meal. ・Profit will increase as a result of higher unit sales prices and higher sales volume of oil & fat products, despite higher costs for oils & fats.
Commercial-use and food processing	143,256	+18,428		
Household-use	67,389	+3,310		
Processed oil & fat	18,363	+2,228		
Meal	88,321	+13,000		
Subsidiaries and consolidation adjustments	4,269	(26,911)	(260)	
Oil, Fat & Meal total	321,600	+10,055	+1,893	

Percentage changes in sales volume of Oil & Fat and Processed Oil & Fat

	YoY changes (%)
Commercial-use and food processing	+2
Household-use	(3)
Processed oil & fat	+4

Marketing-based functional products in Oil & Fat and Processed Oil & Fat

Net sales (Million yen)
75,928

Breakdown of Changes in Operating Profit in Oil & Fat and Processed Oil & Fat (Billion yen)

	Changes	Main Factors
Commercial-use, food processing, and household-use	+1.85	
Sales volume factors	+0.65	Commercial-use and food processing [+0.35], household-use [+0.30]
Unit sales price factors	+20.40	Commercial-use and food processing [+16.40], household-use [+4.00]
Cost factors	(17.70)	
Soybean	(8.00)	C&F [(13.65)], foreign exchange [(4.85)], meal sales [+10.50]
Rapeseed	(7.85)	C&F [(8.75)], foreign exchange [(3.65)], meal sales [+4.55]
Other products & manufacturing costs	(1.85)	Rising energy costs and other factors
SG&A expenses and others	(1.50)	
Processed oil & fat	+0.30	
Total	+2.15	

Processed Food & Materials (Included in Oil, Fat & Meal and Processed Food & Materials) (Million yen; Changes: YoY)

	Net Sales		Changes in Operating Profit	Remarks
	Forecast	Changes		
Chocolate products	50,925	+517	(1,915)	・Net sales will increase mainly as a result of higher sales volume of chocolate products in Japan. ・Profit will decrease due to a decline in gross profit per unit resulting from higher costs.
Functional materials and foods	8,070	+36	+2	・Net sales will increase as a result of higher unit sales prices, despite lower sales volume. ・Despite lower sales volume, profit will remain flat YoY due to lower SG&A expenses.
MCT	6,359	+239		
Seasoning, soybean materials and foods	26,129	+1,999	+277	・Net sales will increase as a result of higher unit sales price of meal used for manufacturing soy sauce. ・Profit will increase as a result of higher unit sales prices of salad dressings.
Consolidation adjustments	(4,625)	(95)	(32)	
Processed Food & Materials total	80,500	+2,457	(1,668)	

2-4. Segment Information Details

Fine Chemical

(Million yen; Changes: YoY)

	Net Sales		Changes in Operating Profit	Remarks
	Forecast	Changes		
Fine chemical products	20,520	+1,587	+175	Net sales and profit will increase as a result of higher sales volume and higher unit sales prices of cosmetic ingredients in Japan.
Consolidation adjustments	(2,520)	+902	(34)	
Fine Chemical total	18,000	+2,490	+140	

Cosmetic ingredients

(Million yen)

Net sales	YoY change
14,384	+1,844

Note: Net sales of cosmetic ingredients are included in the net sales of fine chemical products.

Key exchange rates (Average rate during period)

	JPY/USD	JPY/EUR	JPY/MYR	JPY/CNY	JPY/IDR
FY2025	150.67	174.64	36.26	21.22	0.0091
FY2026	159.35	183.68	39.46	23.55	0.0090

3. Main Indicators

3-1. Performance Targets

	Unit	FY2024 Results	FY2025 Results	FY2026 Forecast
Net sales	Million yen	530,878	554,251	590,000
Operating profit	Million yen	19,278	17,027	19,000
Profit attributable to owners of parent	Million yen	12,850	23,988	12,000
ROE	%	7.0	12.1	5.7
ROIC	%	4.6	4.5	4.2

3-2. Balance Sheet Items

	Unit	FY2024 Results	FY2025 Results	FY2026 Forecast
Total assets	Million yen	388,242	451,185	451,500
Operating capital	Million yen	149,307	167,291	178,500
Equity	Million yen	187,146	210,222	216,500
Interest-bearing debt	Million yen	90,762	118,282	112,500
Invested capital	Million yen	277,908	328,504	329,000
Equity ratio	%	48.2	46.6	48.0
Net D/E ratio	Times	0.39	0.47	0.45

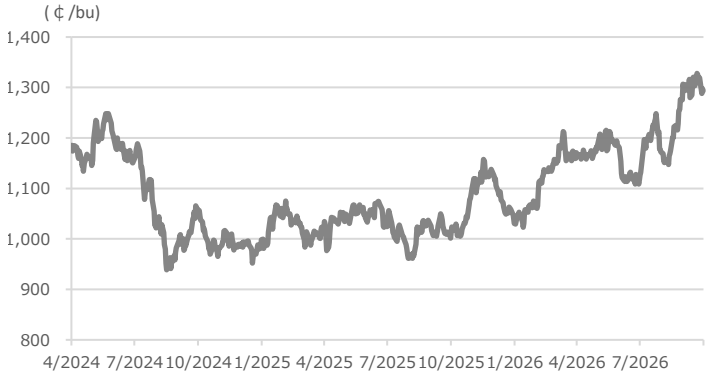
3-3. Cash Flow Items

	Unit	FY2024 Results	FY2025 Results	FY2026 Forecast
Operating cash flow	Million yen	21,166	10,460	14,000
Investing cash flow	Million yen	(9,590)	(9,832)	(13,500)
Financing cash flow	Million yen	(13,885)	8,231	(11,000)

Reference

Source: Bloomberg

■ Chicago Soybean Market



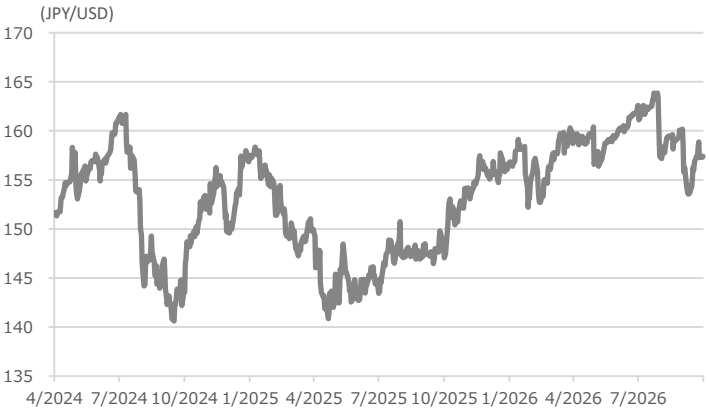
■ ICE Rapeseed Market



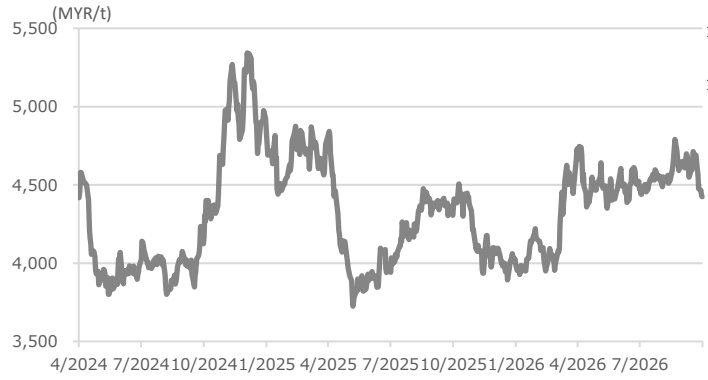
■ Oil Value Trends



■ Exchange Rates (JPY/USD)



■ Crude Palm Oil Market



■ Cocoa Market

