Supplementary Materials
First Quarter of Fiscal 2027

July 30, 2026

Nisshin Seifun Group Inc.

I. Consolidated Performance Highlights

		FY2024 1Q	FY2025 1Q	FY2026 1Q	FY2027 1Q	FY2027 Forecast
Net sales	(Billion yen)	208.2	213.9	215.4	217.7	870.0
Operating profit	(Billion yen)	11.9	13.2	11.3	11.2	46.0
Operating profit ratio	(%)	5.7	6.2	5.2	5.1	5.3
Ordinary profit	(Billion yen)	13.1	14.5	12.9	12.5	49.0
Ordinary profit ratio	(%)	6.3	6.8	6.0	5.8	5.6
Profit attributable to owners of parent	(Billion yen)	8.7	10.8	11.6	9.3	41.0
Profit attributable to owners of parent ratio	(%)	4.2	5.1	5.4	4.3	4.7
Overseas sales	(Billion yen)	64.0	68.1	58.9	68.1	262.2
Overseas sales ratio	(%)	30.7	31.8	27.3	31.3	30.1
Overseas operating profit	(Billion yen)	3.5	4.6	3.5	4.3	17.4
Overseas operating profit ratio	(%)	29.3	34.8	30.7	38.6	37.8
Capital expenditures (construction basis)	(Billion yen)	6.0	8.0	11.5	11.9	48.0
Depreciation	(Billion yen)	5.4	5.7	6.1	6.7	28.0
Operating profit before amortization of goodwill, others *	(Billion yen)	12.6	14.0	12.0	12.0	48.9
Amortization of goodwill, others *	(Billion yen)	0.8	0.8	0.7	0.8	2.9

* "Amortization of goodwill, others" refers to amortization of goodwill and intangible assets (customer-related assets).

II. Currency Exchange Rates (Average rate during the period)

(Yen)

	FY2026 1Q	FY2027 1Q	FY2027 Forecast
USD	145.5	159.4	155.0
CAD	104.0	115.8	110.0
AUD	92.8	112.9	105.0
NZD	85.5	93.3	88.0
THB	4.4	4.9	4.8
INR	1.7	1.7	1.7

III. Net Sales and Operating Profit by Segment [FY2027 Performance]

Net Sales [FY2027 Performance]

(Billion yen)

		FY2026 1Q	Composition ratio	FY2027 1Q	Composition ratio	Difference from previous year	[Impact of currency exchange rate fluctuations]	YoY Change	FY2027 Forecast	Composition ratio
Flour Milling	Domestic	53.1	*24.7%*	52.8	*24.2%*	(0.4)		99.3%	205.7	*23.6%*
	Overseas	51.5	*23.9%*	59.2	*27.2%*	7.7	*[(7.3)]*	115.0%	225.3	*25.9%*
	Total	104.6	*48.6%*	112.0	*51.5%*	7.4		107.0%	431.0	*49.5%*
Processed Food	Domestic	49.1	*22.8%*	47.9	*22.0%*	(1.2)		97.5%	191.4	*22.0%*
	Overseas	5.6	*2.6%*	6.8	*3.1%*	1.2	*[(0.6)]*	121.0%	27.6	*3.2%*
	Total	54.7	*25.4%*	54.7	*25.1%*	(0.1)		99.9%	219.0	*25.2%*
Prepared Dishes and Other Prepared Foods	Domestic	40.8	*18.9%*	39.4	*18.1%*	(1.4)		96.6%	166.0	*19.1%*
	Overseas	-	-	-	-	0.0	-	-	-	-
	Total	40.8	*18.9%*	39.4	*18.1%*	(1.4)		96.6%	166.0	*19.1%*
Others	Domestic	13.5	*6.3%*	9.6	*4.4%*	(3.9)		71.3%	44.7	*5.1%*
	Overseas	1.7	*0.8%*	2.0	*0.9%*	0.3	*[(0.1)]*	115.5%	9.3	*1.1%*
	Total	15.2	*7.1%*	11.6	*5.3%*	(3.6)		76.3%	54.0	*6.2%*
Total	Domestic	156.5	*72.7%*	149.6	*68.7%*	(6.8)		95.6%	607.8	*69.9%*
	Overseas	58.9	*27.3%*	68.1	*31.3%*	9.2	*[(8.0)]*	115.6%	262.2	*30.1%*
	Total	215.4	*100%*	217.7	*100%*	2.3		101.1%	870.0	*100%*

■ Analysis of Net Sales Difference from Previous Year

(Billion yen)

Flour Milling	7.4	• Domestic wheat flour shipments (up 3.0% YoY)	+	1.6
		• Flour price revisions accompanying revised wheat prices, others	(	1.9)
		• Bran prices	+	0.0
		• Overseas sales	+	7.7
Processed Food	(0.1)	• Processed Food sales	+	0.2
		Household-use flour sales	(	*0.0*)
		Prepared mix product sales	(	*0.3*)
		Pasta-related sales	+	*0.0*
		Frozen food sales	(	*0.1*)
		Overseas processed food sales	+	*0.8*
		Other	(	*0.2*)
		• Oriental Yeast sales	(	0.3)
Prepared Dishes and Other Prepared Foods	(1.4)	• Prepared dishes and other prepared foods sales	(	1.4)
Others	(3.6)	• NBC Meshtec sales	+	0.4
		• Facility construction sales, others (Nisshin Engineering, others)	(	4.0)
Total	2.3			

Operating Profit [FY2027 Performance]

(Billion yen)

		FY2026 1Q	Composition ratio	FY2027 1Q	Composition ratio	Difference from previous year	[Impact of currency exchange rate fluctuations]	YoY Change	FY2027 Forecast	Composition ratio
Flour Milling	Domestic	3.2	*28.6%*	3.5	*30.9%*	0.2		107.3%	12.5	*27.2%*
	Overseas	3.4	*30.5%*	3.7	*32.7%*	0.2	*[0.4]*	106.3%	14.9	*32.4%*
	Total	6.7	*59.1%*	7.1	*63.7%*	0.5		106.8%	27.4	*59.6%*
Processed Food	Domestic	1.8	*16.0%*	1.7	*14.9%*	(0.1)		92.1%	5.8	*12.7%*
	Overseas	0.0	*0.4%*	0.6	*5.5%*	0.6	*[0.1]*	-	2.3	*5.0%*
	Total	1.9	*16.4%*	2.3	*20.4%*	0.4		123.5%	8.1	*17.7%*
Prepared Dishes and Other Prepared Foods	Domestic	1.4	*12.6%*	1.0	*8.5%*	(0.5)		67.3%	5.7	*12.4%*
	Overseas	-	-	-	-	-	-	-	-	-
	Total	1.4	*12.6%*	1.0	*8.5%*	(0.5)		67.3%	5.7	*12.4%*
Others	Domestic	1.5	*13.0%*	0.9	*8.2%*	(0.6)		62.3%	4.9	*10.6%*
	Overseas	(0.0)	*(0.1%)*	0.0	*0.4%*	0.1	*[0.0]*	-	0.2	*0.4%*
	Total	1.5	*12.8%*	1.0	*8.5%*	(0.5)		65.9%	5.1	*11.1%*
Adjustments	Domestic	(0.1)	*(0.9%)*	(0.1)	*(1.1%)*	(0.0)		-	(0.3)	*(0.7%)*
	Overseas	-	-	-	-	-	-	-	-	-
	Total	(0.1)	*(0.9%)*	(0.1)	*(1.1%)*	(0.0)		-	(0.3)	*(0.7%)*
Total	Domestic	7.8	*69.3%*	6.9	*61.4%*	(1.0)		87.8%	28.6	*62.2%*
	Overseas	3.5	*30.7%*	4.3	*38.6%*	0.9	*[0.5]*	124.6%	17.4	*37.8%*
	Total	11.3	*100%*	11.2	*100%*	(0.1)		99.1%	46.0	*100%*

Amortization of goodwill, others (After deduction from above)

(Billion yen)

	FY2026 1Q	FY2027 1Q	Difference from previous year	FY2027 Forecast
Flour Milling	0.3	0.3	0.1	1.3
Prepared Dishes and Other Prepared Foods	0.4	0.4	-	1.7
Total	0.7	0.8	0.1	2.9

■ Analysis of Operating Profit Difference from Previous Year

(Billion yen)

Flour Milling	0.5	• Domestic wheat flour shipment volume	+ 0.3
		• Sales expansion costs	+ 0.0
		• Bran prices	+ 0.0
		• Cost related, others	+ 0.0
		• Overseas operating profit	+ 0.2
Processed Food	0.4	• Shipment volume	(0.2)
		• Sales expansion costs	+ 0.0
		• Cost related, others	+ 0.0
		• Overseas operating profit	+ 0.6
Prepared Dishes and Other Prepared Foods	(0.5)	• Sales	(0.3)
		• Cost related, others	(0.2)
Others	(0.5)	• Sales	(0.3)
		• Cost related, others	(0.2)
Adjustments	(0.0)	• Intersegment transaction eliminations	(0.0)
Total	(0.1)		