August 10, 2026
Company name:J-OIL MILLS, INC.
Securities code: 2613

For the Three Months Ended June 30, 2026
Detailed Financial Information

<Notes>

● The amounts in this document are rounded down to the nearest million yen.

● Forward-looking statements are based on information available at the time and actual results may differ materially due to various factors

1. Consolidated Financial Results

(Millions of yen)

	FY2026 Full year								FY2026 Forecasts	
	1Q		2Q		3Q		4Q			
	FY26 FY25	YoY	FY26 FY25	YoY	FY26 FY25	YoY	FY26 FY25	YoY	FY26 FY25	YoY
Net sales	**60,178** 56,290	+6.9%	112,246		171,130		226,574		**243,000** 226,574	+7.2%
Cost of sales	**51,212** 47,672	+7.4%	94,922		145,150		192,492			
Gross profit	**8,966** 8,618	+4.0%	17,323		25,980		34,082			
Selling, general and administrative expenses	**7,393** 7,614	-2.9%	14,807		22,367		29,677			
Logistic expenses	**3,389** 3,255	+4.1%	6,469		9,998		13,069			
Sales promotional expenses/Advertising expenses	**413** 561	-26.3%	969		1,444		1,824			
Personnel expenses	**2,013** 2,276	-11.5%	4,296		6,372		8,509			
Other expenses	**1,576** 1,521	+3.6%	3,071		4,551		6,273			
Operating profit	**1,573** 1,003	+56.7%	2,516		3,612		4,404		**5,500** 4,404	+24.9%
Non-operating income	**228** 230	-1.0%	346		517		1,607			
Non-operating expenses	**47** 41	+15.2%	79		181		231			
Ordinary profit	**1,753** 1,192	+47.0%	2,782		3,948		5,781		**6,200** 5,781	+7.2%
Extraordinary gain	**135** 104	+29.9%	104		199		1,487			
Extraordinary losses	**25** 14	+77.2%	287		397		862			
Profit attributable to owners of parent	**1,346** 875	+53.9%	1,753		2,559		4,753		**5,000** 4,753	+5.2%

(Reference)Results after deducting Oilseed Meal sales

	1Q		2Q		3Q		4Q		Forecasts	
Net sales	**42,715** 40,534	+5.4%	81,479		125,301		164,254			

2. Financial Results by Segment

A. Net sales

(Millions of yen)

	FY2026 Full year								FY2026 Forecasts	
	1Q		2Q		3Q		4Q			
	FY26 FY25	YoY	FY26 FY25	YoY	FY26 FY25	YoY	FY26 FY25	YoY	FY26 FY25	YoY
Oils and Fats Business	**55,419** 51,413	+7.8%	 102,612		 155,779		 206,849		**222,759** 206,849	+7.7%
Household use	**7,459** 7,456	+0.0%	 15,012		 22,298		 28,925			
Business use	**30,496** 28,201	+8.1%	 56,833		 87,652		 115,603			
Meal	**17,463** 15,756	+10.8%	 30,766		 45,828		 62,320			
Specialty Food Products Business	**4,593** 4,673	-1.7%	 9,240		 14,792		 18,991		**19,351** 18,991	+1.9%
Dairy-based Plant-Based Food	**2,784** 2,569	+8.4%	 5,396		 8,700		 11,223		**12,164** 11,223	+8.4%
Food materials	**1,808** 2,103	-14.0%	 3,844		 6,091		 7,768		**7,187** 7,768	-7.5%
Other Business	**165** 203	-18.6%	 392		 559		 733		**890** 733	+21.3%
Consolidated	**60,178** 56,290	+6.9%	 112,246		 171,130		 226,574		**243,000** 226,574	+7.2%

B. Operating profit

	FY2026 Full year								FY2026 Forecasts	
	1Q		2Q		3Q		4Q			
	FY26 FY25	YoY	FY26 FY25	YoY	FY26 FY25	YoY	FY26 FY25	YoY	FY26 FY25	YoY
Oils and Fats Business	**1,221** 786	+55.3%	 1,954		 2,585		 3,375		**4,448** 3,375	+31.8%
Specialty Food Products Business	**298** 173	+72.4%	 467		 877		 828		**858** 828	+3.5%
Dairy-based Plant-Based Food	**111** 35	+217.9%	 198		 396		 378		**382** 378	+0.9%
Food materials	**186** 138	+35.4%	 269		 481		 450		**476** 450	+5.6%
Other Business	**53** 44	+20.8%	 93		 148		 200		**194** 200	-3.2%
Consolidated	**1,573** 1,003	+56.7%	 2,516		 3,612		 4,404		**5,500** 4,404	+24.9%

3. Consolidated Balance Sheets

(Millions of yen)

	FY2025	FY2026							
		1Q		2Q		3Q		4Q	
	Year-end	FY25	YonY	FY25	YonY	FY25	YonY	FY25	YonY
Total assets	166,316	**169,801**	+2.1%						
Current assets	95,686	**100,018**	+4.5%						
Non-current assets	70,621	**69,776**	-1.2%						
Deferred assets	8	**6**	-21.4%						
Total liabilities	55,214	**59,267**	+7.3%						
Current liabilities	28,767	**43,103**	+49.8%						
★Short-term borrowings	850	**-**	-						
★Current portion of bonds payable	-	**12,000**	-						
★Current portion of long-term borrowings	200	**200**	+0.0%						
Non-current liabilities	26,447	**16,163**	-38.9%						
★Bonds payable	12,000	**-**	-						
★Long-term borrowings	5,650	**7,150**	+26.5%						
Total net assets	111,102	**110,534**	-0.5%						
Shareholders' equity	102,572	**102,752**	+0.2%						
Accumulated other comprehensive income	7,999	**7,622**	-4.7%						
Non-controlling interests	530	**159**	-69.9%						
Tc <Notes>	166,316	**169,801**	+2.1%						

(Reference)

☆Cash and deposits at end of period	3,300	**7,013**	+112.5%						
NET　(★−☆)	15,399	**12,336**	-19.9%						

4. Consolidated Financial Data

		FY2021	FY2022	FY2023	FY2024	FY2025	1Q FY2026	FY2026 Forecasts
Profitability indicators								
Net sales	(Millions of yen)	201,551	260,410	244,319	230,783	226,574	60,178	243,000
Gross profit ratio	%	13.0%	10.7%	14.5%	16.5%	15.0%	14.9%	
Operating profit	(Millions of yen)	-21	734	7,243	8,572	4,404	1,573	5,500
Operating profit ratio	%	-0.0%	0.3%	3.0%	3.7%	1.9%	2.6%	2.3%
Ordinary profit	(Millions of yen)	596	1,436	9,043	10,031	5,781	1,753	6,200
Ordinary profit ratio	%	0.3%	0.6%	3.7%	4.3%	2.6%	2.9%	2.6%
EBITDA	(Millions of yen)	4,792	5,520	11,919	12,630	8,487	2,593	9,400
Statement of cash flows								
Cash flows from operating activities	(Millions of yen)	-16,807	-10,022	22,468	18,294	2,998	5,760	
Cash flows from investing activities	(Millions of yen)	1,917	-3,709	-3,336	-3,776	-3,523	-1,586	
Free cash flow	(Millions of yen)	-14,889	-13,731	19,132	14,518	-525	7,346	
Cash flows from financing activities	(Millions of yen)	10,576	12,628	-17,347	-6,855	-8,208	-462	
Cash and cash equivalents at end of period	(Millions of yen)	3,505	2,424	4,246	11,950	3,300	7,013	
CCC	(Days)	118	116	135	130	126	117	121
Management Indicators								
ROA*	%	1.2%	0.6%	3.8%	4.0%	2.8%		3.0%
<Notes>	%	2.1%	1.0%	7.0%	6.7%	4.4%		4.5%
Gross profit ratio	%	1.0%	0.4%	2.8%	3.0%	2.1%		
Total asset turnover ratio	x	1.2	1.5	1.4	1.4	1.4		
Financial leverage	x	1.7	1.8	1.7	1.7	1.6		
ROIC	%	-0.0%	0.4%	3.8%	4.6%	2.4%		2.8%
EPS	(JPY/share)	59.2	29.8	205.4	211.5	143.6		151.0
BPS	(JPY/share)	2,846.3	2,837.4	3,072.1	3,199.0	3,339.0		
Efficiency indicators								
Total asset turnover ratio	x	1.2	1.5	1.4	1.4	1.4		
Equity turnover ratio	x	2.1	2.8	2.4	2.2	2.0		
Property, plant and equipment turnover turnover ratio	x	3.9	5.1	5.7	5.3	5.1		
Inventories turnover ratio	x	4.0	4.3	4.4	5.0	4.2		
Accounts receivable turnover ratio	x	5.7	5.9	5.4	5.7	5.4		
Safety indicators								
Equity ratio	%	58.2%	52.5%	57.1%	62.2%	66.5%		
Liabilities ratio	%	71.4%	89.9%	74.8%	60.4%	49.9%		
Current ratio	%	231.2%	215.0%	253.2%	270.2%	332.6%		
Non-current ratio	%	71.7%	72.2%	68.2%	65.0%	63.9%		
Fixed long term conformity ratio	%	56.0%	53.5%	51.4%	52.0%	51.5%		
ICR	x	-	-	174.9	161.5	26.9		
D/E ratio	x	0.32	0.47	0.28	0.26	0.20		0.27
Dividend per share	(JPY/share)	50.00	20.00	60.00	70.00	70.00		80.00
Dividend payout ratio	%	84.4%	67.1%	29.2%	33.1%	48.7%		53.0%

* Net income is used for calculating ROA.

5. Other

Capital expenditures (Increase in property, plant and equipment and intangible assets), depreciation and amortization expenses

(Millions of yen)

	FY2021	FY2022	FY2023	FY2024	FY2025	1Q FY2026	FY2026 forecasts
Capital expenditures	5,129	5,060	3,981	4,668	4,642	1,046	7,000
Depreciation and amortization expenses	4,813	4,785	4,675	4,058	4,082	1,020	3,900

R&D expenses

(Millions of yen)

	FY2021	FY2022	FY2023	FY2024	FY2025	1Q FY2026
R&D expenses	1,248	1,355	1,307	1,266	1,538	364

Consolidated group companies

(number of companies)

	FY2021	FY2022	FY2023	FY2024	FY2025	1Q FY2026
Total	9	9	10	10	10	9
Number of consolidated subsidiaries	4	4	4	4	4	3
Number of equity method affiliates	4	4	5	5	5	5
Parent company	1	1	1	1	1	1

N <Notes>

	FY2021	FY2022	FY2023	FY2024	FY2025	1Q FY2026
Consolidated	1,361	1,330	1,275	1,248	1,222	1,242
Parent company	1,104	1,080	1,021	994	975	1,011

6. Market Prices and Exchange Rate Trends

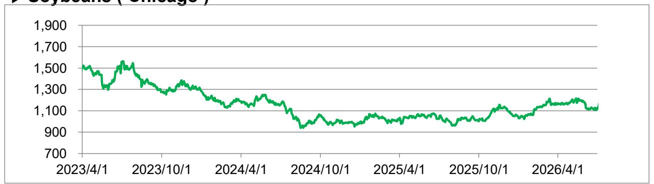
(Reference) Main market prices of raw materials and exchange rate trends

			FY2026 Full year Trends in raw material prices and foreign exchange rates							
			1Q		2Q		3Q		4Q	
			FY26 FY25	YonY	FY26 FY25	YonY	FY26 FY25	YonY	FY26 FY25	YonY
Raw materials－expenditure（purchase）										
Soybeans	Chicago	¢/Bu	**1,115.3** 1,025.0	+90.3	1,043.7		1,012.4		1,076.2	
Rapeseeds	Winnipeg	C$/MT	**670.8** 627.3	+43.5	693.2		659.2		620.6	
Olive Oil	Milan	€/MT	**4,945.8** 5,068.8	-122.9	4,488.5		4,756.3		5,030.8	
Palm	Malaysia	$/MT	**1,099.2** 1,106.0	-6.8	996.1		1,058.4		1,043.0	
Raw materials－income（sales）										
Soybean meal		(JPY)	**84.7** 87.2	-2.6	85.3		81.5		78.7	
<Nc Meal Value		%	**51.2** 57.5	-6.3	54.2		51.1		54.5	
Rapeseed meal		(JPY)	**59.5** 61.8	-2.3	60.1		57.2		55.2	
Foreign Exchange Rate										
US$★		JPY/US$	**158.0** 153.7	+4.2	145.6		148.5		155.2	
€☆		JPY/€	**185.1** 161.9	+23.2	165.4		173.6		181.2	

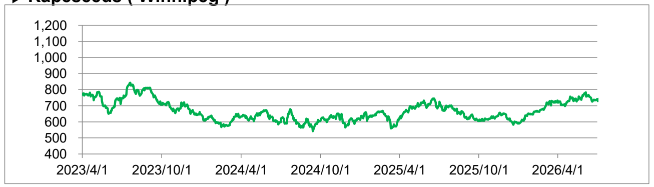
★…Soybeans、Rapeseeds 、Palm　☆…Olive Oil

Note: Oilseed raw materials are generally procured approximately three months in advance. The market prices shown represent the average prices during the periods reflected in the financial results of each fiscal period.

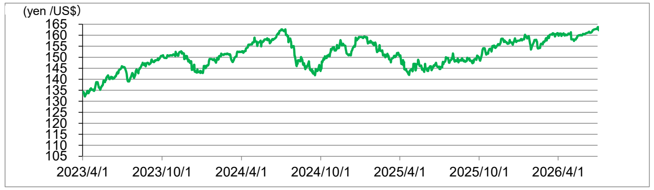
▶**Soybeans (Chicago)**



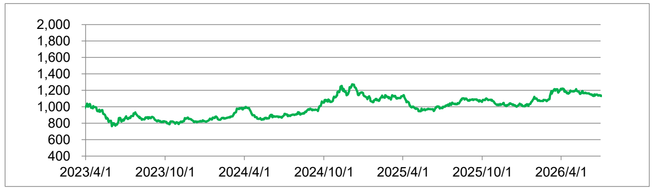
▶**Rapeseeds (Winnipeg)**



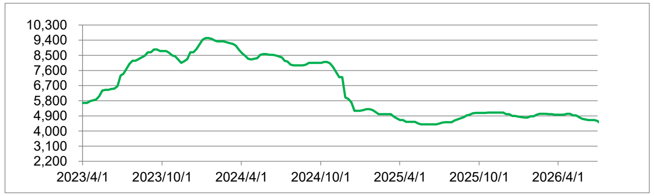
▶**Foreign Exchange Rate (TTS)**



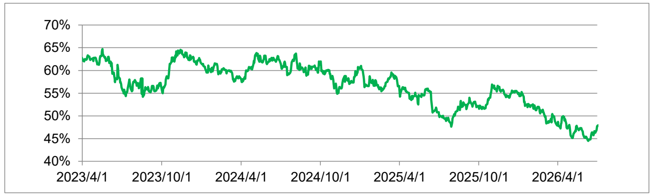
▶ **Palm**



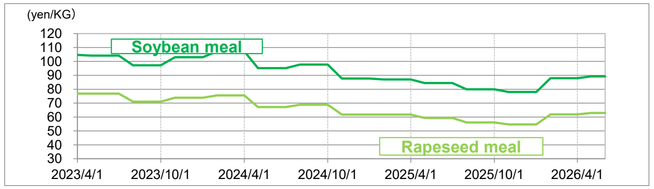
▶**Olive Oil**



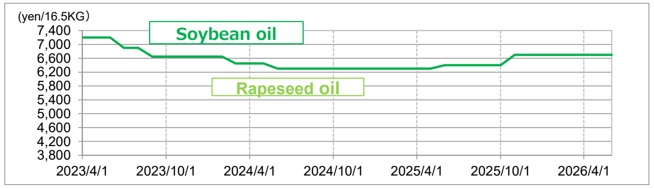
▶**Meal Value**



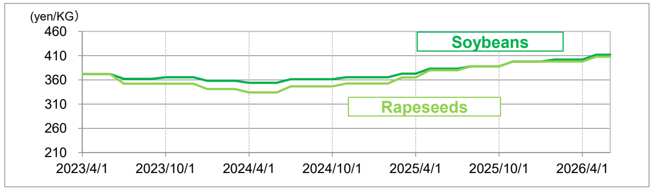
▶**Market Price (Meal)**



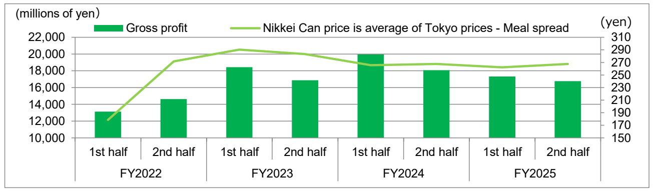
▶**Nikkei Market Price Trends : Soybean Oils**



▶**Market Price (Processing-use)**



▶**Trends in the Company's "Gross profit" and "Nikkei Market Price minus meal spread (after considering the composition of soybeans and rapeseeds)"**



※Nikkei square can price is average of Tokyo prices for soybean oil and rapeseed oil for six months
※Meal spread: raw material price minus meal price multiplied yield
※The composition of each oil type was derived from the data of oil production results

7. Sales by High-Value-Added Products

(Millions of yen)

	FY2026 Full year							
	1Q		2Q		3Q		4Q	
	FY26 FY25	YonY	FY26 FY25	YonY	FY26 FY25	YonY	FY26 FY25	YonY
Oils and Fats Business	**15,698** 14,911	+5.3%	 29,959		 45,948		 60,049	
Household use	**4,295** 4,687	-8.4%	 9,149		 13,265		 16,952	
Business use	**11,403** 10,223	+11.5%	 20,810		 32,682		 43,097	
Specialty Food Products Business	**2,921** 2,934	-0.4%	 5,904		 9,102		 11,581	
Total High-Value-Added Products	**18,620** 17,845	+4.3%	 35,863		 55,050		 71,630	