August 5, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: OKUMA Corporation
Listing: Tokyo Stock Exchange, Nagoya Stock Exchange
Securities code: 6103
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	51,903	16.3	4,399	175.1	4,930	129.0	4,984	253.7
June 30, 2025	44,646	(1.5)	1,599	(47.8)	2,152	(40.4)	1,409	(42.2)

Note: Comprehensive income
For the three months ended June 30, 2026: ¥ 12,202 million [-%]
For the three months ended June 30, 2025: ¥ (223) million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	84.52	-
June 30, 2025	23.29	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	349,647	263,942	72.0
March 31, 2026	340,386	255,919	72.0

Reference: Equity
As of June 30, 2026: ¥ 251,785 million
As of March 31, 2026: ¥ 245,008 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	50.00	-	50.00	100.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		60.00	-	60.00	120.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2026	119,000	13.1	11,500	89.8	12,000	93.1	10,500	130.6	178.84
Full year	260,000	10.2	26,000	67.7	26,500	61.8	20,000	59.3	340.65

Note: Revisions to the financial result forecast most recently announced: Yes

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates, and restatement
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	67,510,308 shares
As of March 31, 2026	67,510,308 shares

(ii) Number of treasury shares at the end of the period

As of June 30, 2026	8,799,243 shares
As of March 31, 2026	8,239,079 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended June 30, 2026	58,973,678 shares
Three months ended June 30, 2025	60,501,552 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes(voluntary)

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1. Qualitative Information on Quarterly Financial Results

(1) Explanation of Operating Results

During the three months ended June 30, 2026, the Group's business environment continued to face uncertainties in the global economy, such as ongoing geopolitical risks and inflation. However, the demand for machine tools remained steady for major corporations, and there were signs of a restart in capital investments even for medium- and small-sized businesses. Upward trend in demand both in Japan and overseas led to all-time high orders received on a consolidated basis.

Under these business conditions, the Group has positioned our machine tools that autonomously achieve high precision, high efficiency production and energy-saving performance contributing to decarbonization as "Green-Smart Machines" based on the "Medium-Term Management Plan 2028." We rolled them out globally, along with automation and Monozukuri solutions. Through such activities, we focused on obtaining orders as well as improving profitability and capital efficiency, and focused on enhancing corporate value by solving social issues concerning manufacturing services.

In terms of market conditions by region, in the U.S., the high level of demand continued, primarily from major corporations, in the aviation, space and satellites, defense-related, data center, and energy-related sectors. Furthermore, even with medium- and small-sized businesses, there were signs of a restart in capital investments.

This U.S. trend of demand is showing signs of expanding worldwide. Even in Japan, in addition to the active demand in the aviation, space, defense-related, data center, and energy-related sectors, capital investment remained steady broadly across industries, including semiconductor manufacturing equipment, shipbuilding, and general industrial machinery. Furthermore, even with medium- and small-sized businesses, there were positive signs in capital investments, such as demand to replace equipment.

In Europe, demand remained sluggish due to factors such as the stagnation in the automotive industry and sluggish export industries in Germany and elsewhere, but for Europe as a whole, investment activity picked up, starting with aircraft and defense-related sectors, as more countries are strengthening defense measures. As a result, demand significantly increased.

In China, while orders for large-scale investment projects from major EV manufacturers, which supported orders received in the previous fiscal year, eased off, demand from sectors such as semiconductor manufacturing equipment and general industrial machinery remained firm.

In Asia, excluding China, although there were differences in levels of strength by country and region as well as industry, demand particularly for semiconductor manufacturing equipment gradually increased.

Regarding profitability, in response to strengthened investment in human capital, rising material costs, and persistently high transportation costs, we focused on reducing costs through measures such as improving production efficiency and expanding in-house manufacturing. We also worked to pass on cost increases and additional tariffs in the U.S. to sales prices to improve profitability.

As a result, consolidated orders received during the three months ended June 30, 2026, were ¥75,263 million (up 38.9% year on year), consolidated net sales were ¥51,903 million (up 16.3% year on year), consolidated operating profit was ¥4,399 million (up 175.1% year on year), consolidated ordinary profit was ¥4,930 million (up 129.0% year on year), and profit attributable to owners of parent was ¥4,984 million (up 253.7% year on year).

(2) Explanation of Financial Position

The total assets at the end of the first quarter under review increased by ¥9,260 million compared to the end of the previous fiscal year, reaching ¥349,647 million. This was mainly due to the increases of investment securities by ¥8,527 million, inventories by ¥5,311 million, property, plant and equipment of ¥1,183 million, cash and deposits of ¥1,157 million, intangible assets of ¥474 million and a decrease of notes and accounts receivable - trade of ¥8,542 million.

In addition, the total liabilities at the end of the first quarter under review increased by ¥1,237 million compared to the end of the previous fiscal year, reaching ¥85,705 million. This was mainly due to an increase of notes and accounts payable - trade by ¥1,475 million.

The total net assets at the end of the first quarter under review increased by ¥8,023 million compared to the end of the previous fiscal year, reaching ¥263,942 million. This was mainly due to the increases of valuation difference on available-for-sale securities by ¥6,044 million, retained earnings by ¥2,021 million, foreign currency translation adjustment by ¥1,119 million, and treasury shares by ¥2,359 million. As a result, the equity-to-asset ratio at the end of the first quarter under review was 72.0%.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information

Regarding the business environment surrounding the Group, the outlook for the global economy is expected to remain uncertain due to the unpredictability of global trade policies, geopolitical risks resulting from continued conflicts in various parts of the world, ongoing inflation, trends of global monetary policies, and other factors.

However, demand for machine tools continues to expand, mainly in the aviation, space and satellites, defense-related, data center and energy-related, and semiconductor manufacturing equipment sectors. In addition, amid initiatives being undertaken to address social issues, such as the declining labor force and decarbonization, in Japan and overseas, labor-saving, automation, and high-efficiency processing needs are expected to gradually expand in the medium to long term.

Under these business conditions, with the basic strategy of providing Monozukuri solutions, such as 5-axis machining centers, multitasking machines, and other Green-Smart Machines, as well as automation solutions and decarbonization solutions, we will work to secure stable earnings by seizing the demand of growth industries without fail and by improving efficiency in production and operation.

Based on the above business environment and our initiatives, we will revise the consolidated orders-received forecast for the fiscal year ending March 31, 2027 announced on May 12, 2026 to ¥276,000 million from ¥250,000 million. Regarding forecast on orders by region (destination), please refer to “First Quarter Fiscal Year 2026 Financial Results” posted on our website today (August 5, 2026).

Furthermore, due to the revision of the consolidated orders-received forecast, we will revise the consolidated financial results forecast for the fiscal year ending March 31, 2027 as shown in the table below.

(1) Revision of Consolidated Financial Results Forecast for the Six Months Ending September 30, 2026 (April 1, 2026 to September 30, 2026)

	Net sales (Millions of yen)	Operating profit (Millions of yen)	Ordinary profit (Millions of yen)	Profit attributable to owners of parent (Millions of yen)	Basic earnings per share (Yen)
Six months ending September 30, 2026 (Revised forecasts)	119,000	11,500	12,000	10,500	178.84
Six months ended September 30, 2025 (Actual results)	105,217	6,058	6,213	4,553	75.26
Change	13.1%	89.8%	93.1%	130.6%	—

(2) Revision of Full-Year Consolidated Financial Results Forecast (April 1, 2026 to March 31, 2027)

	Net sales (Millions of yen)	Operating profit (Millions of yen)	Ordinary profit (Millions of yen)	Profit attributable to owners of parent (Millions of yen)	Basic earnings per share (Yen)
Fiscal year ending March 31, 2027 (Revised forecasts)	260,000	26,000	26,500	20,000	340.65
Fiscal year ended March 31, 2026 (Actual results)	235,888	15,505	16,380	12,554	208.03
Change	10.2%	67.7%	61.8%	59.3%	—

The revised financial results forecast assumes exchange rates of ¥159.0 per U.S. dollar and ¥185.0 per euro for the full fiscal year.

For details on revision of consolidated financial results forecast and dividend forecast, refer to “Notice Regarding Revision of Consolidated Financial Forecast and Dividend Forecast for the Fiscal Year Ending March 31, 2027,” which was released today (August 5, 2026). The forward-looking statements, including the financial forecasts shown in this document, are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Actual performance and other results may differ materially from these forecasts due to various factors.

2. Quarterly Consolidated Financial Statements and Primary Notes

(1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	53,014	54,172
Notes and accounts receivable - trade	45,894	37,351
Electronically recorded monetary claims - operating	417	682
Inventories	82,108	87,420
Other	9,537	10,768
Allowance for doubtful accounts	(323)	(315)
Total current assets	190,649	190,080
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	48,265	48,576
Other, net	26,200	27,073
Total property, plant and equipment	74,466	75,649
Intangible assets	16,970	17,444
Investments and other assets		
Investment securities	45,128	53,655
Other	13,179	12,824
Allowance for doubtful accounts	(7)	(7)
Total investments and other assets	58,300	66,472
Total non-current assets	149,737	159,567
Total assets	340,386	349,647

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	14,710	16,186
Electronically recorded obligations - operating	4,688	4,477
Current portion of bonds payable	5,000	5,000
Income taxes payable	2,172	1,897
Provision for bonuses	4,247	1,930
Provision for bonuses for directors (and other officers)	189	44
Provision for product warranties	471	438
Other	20,723	21,393
Total current liabilities	52,203	51,368
Non-current liabilities		
Long-term borrowings	20,000	20,000
Retirement benefit liability	188	191
Other	12,076	14,145
Total non-current liabilities	32,264	34,337
Total liabilities	84,467	85,705
Net assets		
Shareholders' equity		
Share capital	18,000	18,000
Capital surplus	41,815	41,826
Retained earnings	162,866	164,887
Treasury shares	(22,778)	(25,138)
Total shareholders' equity	199,903	199,575
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	21,030	27,075
Foreign currency translation adjustment	21,578	22,697
Remeasurements of defined benefit plans	2,496	2,436
Total accumulated other comprehensive income	45,105	52,209
Non-controlling interests	10,910	12,156
Total net assets	255,919	263,942
Total liabilities and net assets	340,386	349,647

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	44,646	51,903
Cost of sales	31,108	34,420
Gross profit	13,537	17,483
Selling, general and administrative expenses	11,938	13,083
Operating profit	1,599	4,399
Non-operating income		
Interest income	154	187
Dividend income	479	535
Other	97	109
Total non-operating income	731	832
Non-operating expenses		
Interest expenses	21	79
Foreign exchange losses	39	32
Other	117	189
Total non-operating expenses	178	302
Ordinary profit	2,152	4,930
Extraordinary income		
Gain on sale of investment securities	-	1,752
Total extraordinary income	-	1,752
Profit before income taxes	2,152	6,683
Income taxes	667	1,703
Profit	1,484	4,979
Profit (loss) attributable to non-controlling interests	75	(4)
Profit attributable to owners of parent	1,409	4,984

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	1,484	4,979
Other comprehensive income		
Valuation difference on available-for-sale securities	372	6,048
Foreign currency translation adjustment	(2,064)	1,233
Remeasurements of defined benefit plans, net of tax	(15)	(59)
Total other comprehensive income	(1,708)	7,222
Comprehensive income	(223)	12,202
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	359	12,089
Comprehensive income attributable to non-controlling interests	(583)	112

(3) Notes to Quarterly Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

(Notes in case of significant changes in shareholders' equity)

Not applicable.

(Accounting methods adopted particularly for the preparation of quarterly consolidated financial statements)

(Calculation of tax expenses)

The Company calculates tax expenses by multiplying profit before income taxes for the period under review by a reasonably estimated effective tax rate for profit before income taxes for the fiscal year including the first quarter under review, after the application of tax effect accounting.

(Segment information, etc.)

I. For the Three Months Ended June 30, 2025 (April 1, 2025 to June 30, 2025)
Information on net sales and profit (loss) by reportable segment

(Millions of yen)

	Reportable segment					Adjustment (Note)1	Amount recorded in quarterly consolidated statement of income (Note)2
	Japan	Americas	Europe	Asia/Pacific	Total		
Net sales							
Sales to outside customers	21,085	13,243	7,134	3,183	44,646	—	44,646
Intersegment sales or transfers	16,121	1	24	2,427	18,574	(18,574)	—
Total	37,207	13,244	7,158	5,610	63,220	(18,574)	44,646
Segment profit	246	383	29	173	832	767	1,599

(Notes) 1. The ¥767 million adjustment in segment profit represents the elimination of unrealized profit, etc.
2. Segment profit is adjusted with the operating profit in the quarterly consolidated statement of income.

II. For the Three Months Ended June 30, 2026 (April 1, 2026 to June 30, 2026)
Information on net sales and profit (loss) by reportable segment

(Millions of yen)

	Reportable segment					Adjustment (Note)1	Amount recorded in quarterly consolidated statement of income (Note)2
	Japan	Americas	Europe	Asia/Pacific	Total		
Net sales							
Sales to outside customers	23,888	18,063	7,745	2,205	51,903	—	51,903
Intersegment sales or transfers	14,798	23	49	2,377	17,249	(17,249)	—
Total	38,687	18,086	7,795	4,583	69,153	(17,249)	51,903
Segment profit (loss)	2,754	1,964	(172)	(36)	4,508	(109)	4,399

(Notes) 1. The ¥(109) million adjustment in segment profit (loss) represents the elimination of unrealized profit, etc.
2. Segment profit (loss) is adjusted with the operating profit in the quarterly consolidated statement of income.

(Notes on statements of cash flows)

No quarterly consolidated statements of cash flows are prepared for the three months ended June 30, 2026.

The depreciation (including amortization related to intangible assets other than goodwill) and the amortization of goodwill in the three months ended June 30 are as follows.

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Depreciation	2,231	2,556
Amortization of goodwill	29	30

3. Other

(1) Order and Sales Status

1) Order status

(Millions of yen)

	For the three months ended June 30, 2025		For the three months ended June 30, 2026	
	Orders Received	Order Backlog	Orders Received	Order Backlog
NC lathes	8,982	19,411	14,044	27,530
Machining centers	29,903	64,700	37,559	62,961
Multitasking machines	13,038	19,768	21,035	31,591
NC grinders	743	1,112	358	821
Others	1,497	979	2,266	1,862
Total	54,166	105,972	75,263	124,767

2) Sales results

(Millions of yen)

	For the three months ended June 30, 2025		For the three months ended June 30, 2026	
	Net Sales	Composition (%)	Net Sales	Composition (%)
NC lathes	7,351	16.5	7,720	14.9
Machining centers	24,010	53.7	27,985	53.9
Multitasking machines	11,376	25.5	13,501	26.0
NC grinders	438	1.0	696	1.3
Others	1,468	3.3	2,000	3.9
Total	44,646	100.0	51,903	100.0

(2) Overseas Sales

For the Three Months Ended June 30, 2025 (April 1, 2025 to June 30, 2025)

(Millions of yen)

	US	Americas (other than the US)	Europe	China	Asia/Pacific (other than China)	Total
I Overseas sales	12,146	1,094	7,134	8,018	3,601	31,996
II Consolidated net sales	—	—	—	—	—	44,646
III Percentage of overseas sales in consolidated net sales (%)	27.1	2.5	16.0	18.0	8.1	71.7

For the Three Months Ended June 30, 2026 (April 1, 2026 to June 30, 2026)

(Millions of yen)

	US	Americas (other than the US)	Europe	China	Asia/Pacific (other than China)	Total
I Overseas sales	15,728	2,423	7,745	7,567	4,149	37,614
II Consolidated net sales	—	—	—	—	—	51,903
III Percentage of overseas sales in consolidated net sales (%)	30.3	4.7	14.9	14.6	8.0	72.5