August 5, 2026

To All Parties Concerned

Company name: Okuma Corporation
Representative: Atsushi Ieki, Representative Director, President
(Code: 6103; Tokyo Stock Exchange Prime Market
Nagoya Stock Exchange Premier Market)
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Notice Regarding Revision of Consolidated Financial Forecast and Dividend Forecast for the Fiscal Year Ending March 31, 2027

Okuma Corporation (the "Company") hereby announces the following revision of its consolidated financial forecast and dividend forecast for the fiscal year ending March 31, 2027, which were announced on May 12, 2026.

●Revision of consolidated financial forecast

1. Revision of consolidated financial forecast for the first half of the fiscal year ending March 31, 2027 (From April 1, 2026 to September 30, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Net income per share of common stock
	Million yen	Million yen	Million yen	Million yen	yen
Previous forecast (A)	117,000	8,000	8,500	5,500	92.79
Revised forecast (B)	119,000	11,500	12,000	10,500	178.84
Increase/decrease (B-A)	2,000	3,500	3,500	5,000	
Increase/decrease ratio (%)	1.7	43.8	41.2	90.9	
(Reference) Actual results for the first half of the previous fiscal year (ending March 31, 2026)	105,217	6,058	6,213	4,553	75.26

2. Revision of consolidated financial forecast for the fiscal year ending March 31, 2027
(From April 1, 2026 to March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Net income per share of common stock
	Million yen	Million yen	Million yen	Million yen	yen
Previous forecast (A)	245,000	19,000	19,500	13,000	219.33
Revised forecast (B)	260,000	26,000	26,500	20,000	340.65
Increase/decrease (B-A)	15,000	7,000	7,000	7,000	
Increase/decrease ratio (%)	6.1	36.8	35.9	53.8	
(Reference) Actual results for the previous fiscal year (ending March 31, 2026)	235,888	15,505	16,380	12,554	208.03

3. Reason for revision

Reflecting the latest business environment and the progress of the Company's initiatives, the Company has revised its consolidated order forecast for the fiscal year ending March 31, 2027, from ¥250,000 million to ¥276,000 million. For the forecast of orders by market region, please refer to the "First Quarter Fiscal Year 2026 Financial Results," which was posted on the Company's website today (August 5, 2026).

Accordingly, the Company has revised its consolidated financial forecasts for the first half of the fiscal year and for the full fiscal year upward from the previously announced forecasts.

※ The financial forecast shown above is based on information available at the time of this announcement and the actual results may differ materially from these forecasts due to various factors.

●Revision of dividend forecast

1. Revision of dividend forecast for the fiscal year ending March 31, 2027

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Previous forecast	—	50.00	—	50.00	100.00
Revised forecast	—	60.00	—	60.00	120.00
(Reference) Actual results for the previous fiscal year (ending March 31, 2026)	—	50.00	—	50.00	100.00

2. Reason for revision

The Company's basic dividend policy under Mid-Term Management Plan 2028 (covering the fiscal years ending March 31, 2027 through March 31, 2029) is to provide shareholder returns while maintaining a dividend payout ratio of 35% or more of profit attributable to owners of the parent and targeting a total shareholder return ratio at a level comparable to that achieved during the period covered by Mid-Term Management Plan 2025 (the fiscal years ended March 31, 2024 through March 31, 2026).

Accordingly, in conjunction with the above revision to the consolidated financial forecast, the Company has revised its annual dividend forecast from ¥100 per share (interim dividend: ¥50 per share; year-end dividend: ¥50 per share) to ¥120 per share (interim dividend: ¥60 per share; year-end dividend: ¥60 per share).