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October 9, 2026

FY2026 Third Quarter Consolidated Financial Results (December 1, 2025 - August 31, 2026)

Company name : **OSG Corporation**
Shares listed : Tokyo and Nagoya Stock Exchanges
Code number : 6136
Location of the head office : Aichi Prefecture
Representative : Nobuaki Osawa, President
Contact person : Kazuyoshi Mizobuchi, Strategic Planning Center Senior Manager
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(Amounts less than one million yen are omitted)

1. Consolidated Results for FY2026 Third Quarter (December 1, 2025 - August 31, 2026)

(1) Consolidated financial results (% indicates changes from the previous corresponding term)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY2026 third quarter	143,245	23.5	27,543	100.2	29,495	96.8	21,364	121.5
FY2025 third quarter	115,994	0.6	13,759	-4.8	14,988	0.5	9,643	-1.5

(Note) Comprehensive income FY2026 third quarter: 27,641 million yen (140.7%)
FY2025 third quarter: 11,485 million yen (56.3%)

	Net income per share	Diluted net income per share
	Yen	Yen
FY2026 third quarter	259.72	230.06
FY2025 third quarter	115.32	102.28

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
FY2026 third quarter	285,780	213,626	70.2
FY2025	267,699	193,857	67.5

(Reference) Equity FY2026 third quarter: 200,639 million yen FY2025: 180,811 million yen

2. Dividends

	Dividends per share				
	End of Q1	End of Q2	End of Q3	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
FY2025	–	28.00	–	60.00	88.00
FY2026	–	39.00	–		
FY2026 forecast				91.00	130.00

(Note) Revision to the forecast for dividends announced most recently: Yes

3. Forecast of Consolidated Results for FY2026 (December 1, 2025 - November 30, 2026)

(% indicates changes from the previous term)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Annual	193,000	20.2	36,000	77.1	38,000	70.0	24,000	67.4	288.48

(Note) Revision to the forecast of financial results announced most recently: Yes

4. Others

(1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 company (Alexandre & Maia, Lda.)
Excluded: －

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

(3) Changes in accounting principles and accounting estimates and retrospective restatement
1) Changes in accounting principles due to amendment to accounting standards: None
2) Changes other than 1) above: None
3) Changes in accounting estimates: None
4) Retrospective restatement: None

(4) Number of shares issued and outstanding (common stock)
1) Total number of shares issued and outstanding at the end of each period (including treasury stock):
FY2026 third quarter: 96,145,417 shares
FY2025 96,145,417 shares
2) Total number of treasury stock at the end of each period:
FY2026 third quarter: 12,995,034 shares
FY2025 13,995,033 shares
3) Average number of shares outstanding in each period:
FY2026 third quarter: 82,261,234 shares
FY2025 third quarter: 83,631,123 shares

※Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants and auditing corporations : Yes (voluntary)

※Explanation for appropriate use of financial forecasts and other special notes
The above forecasts for financial results are based on information available at the time this report was released. These forecasts and other forward-looking statements are not guarantees of future performance. Actual operating results may differ from the above forecasts due to known and unknown risks, uncertainties, and other factors.

Consolidated Balance Sheet
OSG Corporation

(Millions of yen)

	FY2025 As of Nov. 30, 2025	FY2026 third quarter As of Aug. 31, 2026
Assets		
Current assets		
Cash and deposits	52,350	55,971
Notes, accounts receivable-trade and contract assets	31,133	32,186
Securities	1	—
Merchandise and finished goods	41,086	42,839
Work in process	7,638	11,059
Raw materials and supplies	10,765	16,536
Other	5,476	6,467
Allowance for doubtful accounts	(208)	(383)
Total current assets	148,243	164,676
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	30,309	29,476
Machinery, equipment and vehicles, net	38,851	37,186
Land	17,149	17,586
Other, net	7,799	11,318
Total property, plant and equipment	94,109	95,569
Intangible assets		
Goodwill	3,592	3,180
Other	5,177	5,121
Total intangible assets	8,770	8,302
Investments and other assets		
Investment securities	7,498	8,672
Other	9,199	8,680
Allowance for doubtful accounts	(217)	(200)
Total investments and other assets	16,481	17,151
Total non-current assets	119,361	121,023
Deferred assets		
Bond issuance cost	94	80
Total deferred assets	94	80
Total assets	267,699	285,780

Consolidated Balance Sheet
OSG Corporation

(Millions of yen)

	FY2025 As of Nov. 30, 2025	FY2026 third quarter As of Aug. 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable-trade	6,190	7,915
Short-term loans payable	198	217
Current portion of long-term loans payable	970	4,045
Income taxes payable	2,844	4,583
Provision for bonuses	549	2,114
Provision for directors' bonuses	324	321
Other	14,129	10,373
Total current liabilities	25,208	29,571
Non-current liabilities		
Bonds payable	10,000	10,000
Convertible bonds with share acquisition rights	22,157	20,092
Long-term loans payable	11,631	7,601
Net defined benefit liability	1,171	1,294
Other	3,673	3,594
Total non-current liabilities	48,633	42,583
Total liabilities	73,842	72,154
Net assets		
Shareholders' equity		
Capital stock	13,044	13,044
Capital surplus	13,316	12,970
Retained earnings	151,633	164,836
Treasury stock	(26,511)	(24,612)
Total shareholders' equity	151,481	166,238
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,173	2,870
Deferred gains or losses on hedges	(40)	0
Foreign currency translation adjustment	27,196	31,584
Total accumulated other comprehensive income	29,329	34,456
Non-controlling interests	13,045	12,931
Total net assets	193,857	213,626
Total liabilities and net assets	267,699	285,780

Consolidated Statement of Income
OSG Corporation

(Millions of yen)

	FY2025 third quarter (12/1/2024 - 8/31/2025)	FY2026 third quarter (12/1/2025 - 8/31/2026)
Net sales	115,994	143,245
Cost of sales	68,634	78,871
Gross profit	47,360	64,373
Selling, general and administrative expenses	33,600	36,830
Operating income	13,759	27,543
Non-operating income		
Interest income	771	782
Dividend income	133	166
Foreign exchange gains	31	249
Other	765	1,231
Total non-operating income	1,702	2,431
Non-operating expenses		
Interest expenses	180	165
Other	293	313
Total non-operating expenses	473	479
Ordinary income	14,988	29,495
Extraordinary gains		
Gain on sales of fixed assets	—	120
Gain on sales of investment securities	60	173
Insurance income	235	54
Total extraordinary gains	296	347
Extraordinary losses		
Theft loss	234	71
Special retirement expenses	—	70
Loss on retirement of non-current assets	192	—
Total extraordinary losses	427	141
Income before income taxes	14,857	29,701
Income taxes - current	5,262	8,927
Income taxes - deferred	(351)	(1,019)
Total income taxes	4,910	7,908
Net income	9,946	21,793
Net income attributable to non-controlling interests	302	428
Net income attributable to owners of parent	9,643	21,364

Consolidated Statement of Comprehensive Income
OSG Corporation

(Millions of yen)

	FY2025 third quarter (12/1/2024 - 8/31/2025)	FY2026 third quarter (12/1/2025 - 8/31/2026)
Net income	9,946	21,793
Other comprehensive income		
Valuation difference on available-for-sale securities	387	678
Deferred gains or losses on hedges	(10)	41
Foreign currency translation adjustment	1,150	5,114
Share of other comprehensive income of associates accounted for using equity method	11	13
Total other comprehensive income	1,538	5,848
Comprehensive income	11,485	27,641
(Breakdown)		
Comprehensive income attributable to owners of parent	11,321	26,352
Comprehensive income attributable to non-controlling interests	164	1,288

Operations by Geographical Segment

Results for FY2025 third quarter (Dec. 1, 2024 through Aug. 31, 2025)

(Millions of yen)

	Japan	The Americas	Europe / Africa	Asia	Total	Eliminations	Consolidated
Sales to customers	37,719	25,363	26,905	26,005	115,994	—	115,994
Interarea transfers	17,813	438	447	2,911	21,610	(21,610)	—
Total sales	55,532	25,802	27,352	28,917	137,605	(21,610)	115,994
Operating income	5,780	3,106	1,653	3,316	13,857	(97)	13,759

Results for FY2026 third quarter (Dec. 1, 2025 through Aug. 31, 2026)

(Millions of yen)

	Japan	The Americas	Europe / Africa	Asia	Total	Eliminations	Consolidated
Sales to customers	43,520	31,626	34,009	34,089	143,245	—	143,245
Interarea transfers	21,379	1,179	514	4,629	27,702	(27,702)	—
Total sales	64,899	32,805	34,524	38,719	170,948	(27,702)	143,245
Operating income	10,502	7,055	3,758	7,072	28,388	(845)	27,543

Net Sales by Product Segment

(Millions of yen)

Product Segment		FY2025 third quarter (12/1/2024 - 8/31/2025)	FY2026 third quarter (12/1/2025 - 8/31/2026)
Cutting tools	Taps	38,254	47,286
	Milling cutters	21,202	27,241
	Drills and other cutting tools	36,027	44,808
	Subtotal	95,484	119,335
Rolling dies		8,198	9,120
Gauges		1,605	1,727
Other	Machine	3,767	3,036
	Other	6,938	10,024
	Subtotal	10,705	13,061
Total		115,994	143,245