

Fiscal year ending March 31, 2026 (1Q)

Appendix for Consolidated Financial Results

August 12, 2025

GSI Creos Corporation

Summary of financial results

Point

Net sales and each profit increased YoY with a robust launch compared to the forecast of result.

Textile Materials Division: Both sales and profit increased YoY due to growth in transaction of functional yarns and textiles for innerwear, improvement of profitability through acquisition of triacetate business and withdrawal from unprofitable business.

Industrial Products Division: Both sales and profit decreased YoY. Although we posted huge transactions of machinery, there were impacts of US-China export-semiconductor regulations and a change in commercial flow in semiconductor transactions.

(Millions of yen)

Consolidated Operating Results	FY ended March 31, 2025 (1Q)	FY ending March 31, 2026 (1Q)	year-on-year (Amount)	Year-on-year (%)
Net sales	32,534	37,801	5,267	16.2
Gross profit	4,157	4,498	341	8.2
Selling, general and administrative expenses	3,271	3,600	329	10.1
Operating profit	886	898	11	1.4
Operating profit ratio(%)	2.7%	2.4%	Δ0.3pt	—
Ordinary profit	941	1,074	133	14.2
Profit attributable to owners to parent	648	877	228	35.2

Summary of financial results by Division

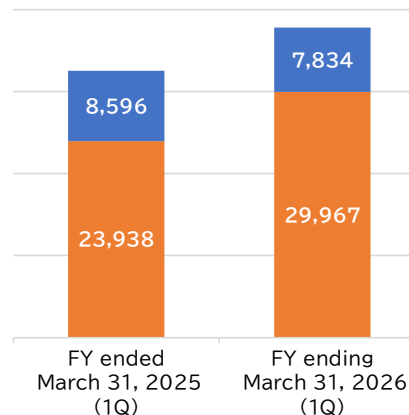
Net sales

(Millions of yen)

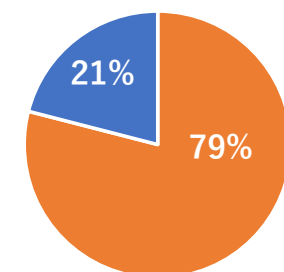
Division	FY ended March 31, 2025 (1Q)	FY ending March 31, 2026 (1Q)	year-on-year (Amount)
Textile Materials	23,938	29,967	6,028
Industrial Products	8,596	7,834	△761
Total	32,534	37,801	5,267

Net sales comparison

(Millions of yen)



FY ending March 31, 2026 (1Q) Component ratio of Net sales



■ Textile Materials Division
■ Industrial Products Division

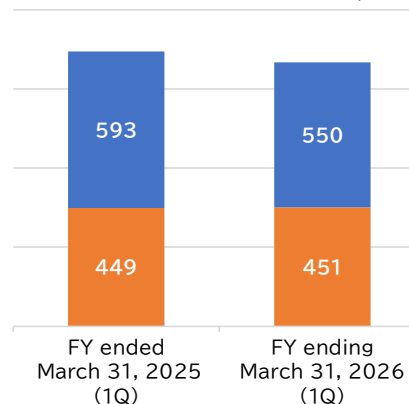
Operating profit

(Millions of yen)

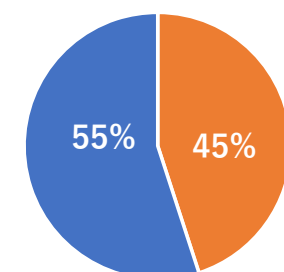
Division	FY ended March 31, 2025 (1Q)	FY ending March 31, 2026 (1Q)	year-on-year (Amount)
Textile Materials	449	451	2
Industrial Products	593	550	△42
Adjustment	△156	△104	51
Total	886	898	11

Operating profit comparison

(Millions of yen)



FY ending March 31, 2026 (1Q) Component ratio of Operating profit



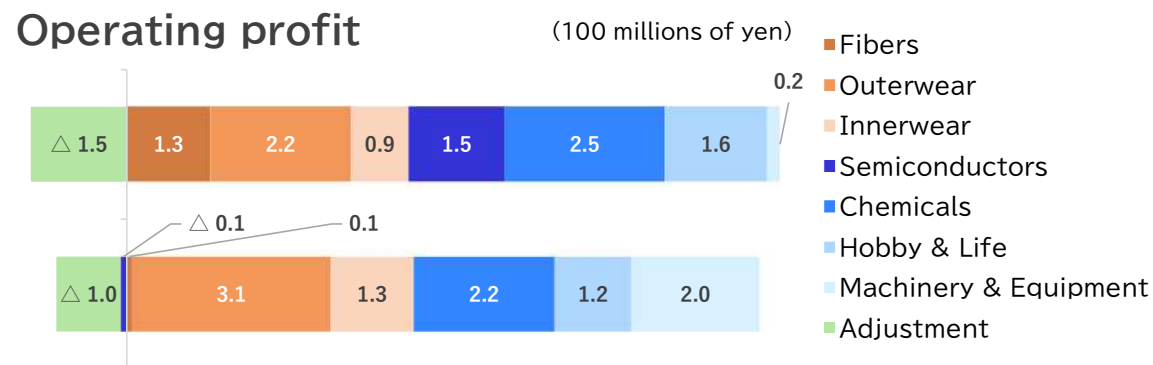
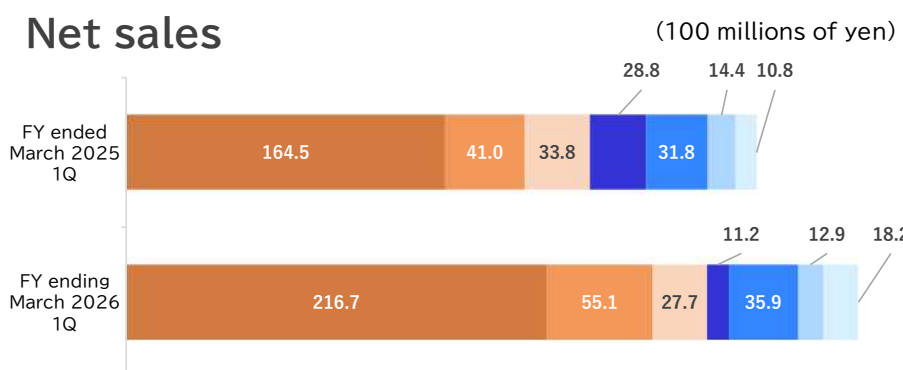
■ Textile Materials Division
■ Industrial Products Division

■ Textile Material Division ■ Industrial Products Division

Financial Results by Segment (year-on-year)

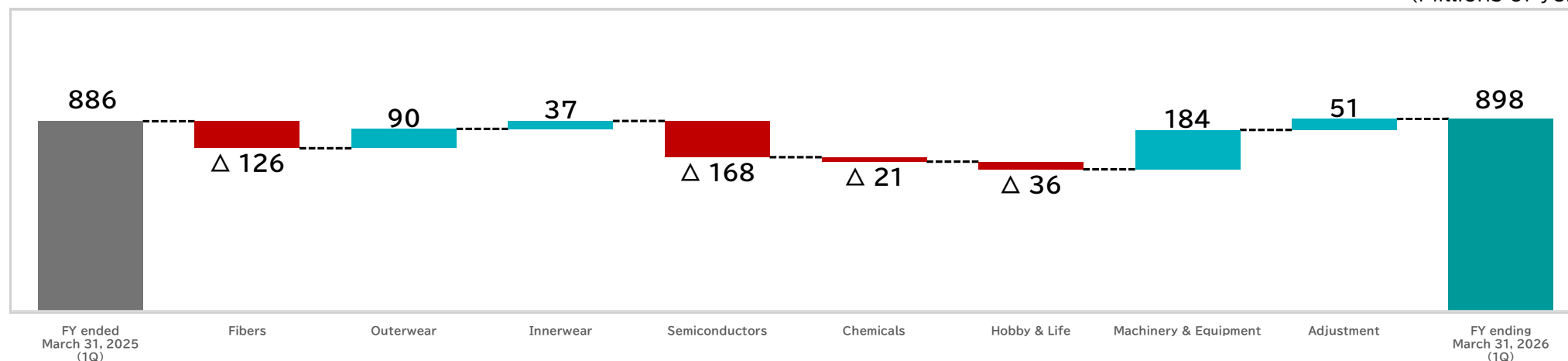
(Millions of yen)

Segment		Net sales			Operating profit		
		FY ended March 31, 2025 (1Q)	FY ending March 31, 2026 (1Q)	year-on-year	FY ended March 31, 2025 (1Q)	FY ending March 31, 2026 (1Q)	year-on-year
Textile Materials	Fibers	16,450	21,672	5,222	134	8	△126
	Outerwear	4,100	5,516	1,416	222	313	90
	Innerwear	3,387	2,777	△609	92	130	37
Industrial Products	Semiconductors	2,881	1,125	△1,756	155	△13	△168
	Chemicals	3,189	3,598	408	250	228	△21
	Hobby & Life	1,445	1,290	△155	164	127	△36
	Machinery & Equipment	1,080	1,821	741	23	208	184
Adjustment		—	—	—	△156	△104	51
Total		32,534	37,801	5,267	886	898	11



Results by Segment (year-on-year) Operating profit trend

(Millions of yen)



Textile Materials Division

Fibers	Decreased	Growth in functional yarns and textiles for innerwear but Bad debt for a part of our customers was posted
Outer wear	Increased	Robust sales of exporting textiles to the U.S. The profitability was improved by acquisition of triacetate business and withdrawal from unprofitable business in previous fiscal year
Inner wear	Increased	Increased a demand of functional innerwear and proceeded to deal with cost-up of raw materials

Industrial Products Division

Semi conductors	Decreased	Due to US-China export-semiconductor and the impact of change in commercial flow in semiconductor transactions
Chemicals	Decreased	Compared to component of high value-added products, component of commodities have increased
Hobby & Life	Decreased	Robust sales of raw materials for cosmetics and profitability was improved by modification of price, however transactions related to Hobby decreased
Machinery& Equipment	Increased	Posted huge transactions of machinery

Consolidated Balance Sheet

Point

【Assets】 Decreased due to decrease of Accounts receivable

【Liabilities】 Decreased due to decrease of Short-term borrowings

【Net Assets】 Decreased due to Foreign currency translation adjustment

(Millions of yen)

Consolidated financial position	FY ended March 31, 2025	FY ending March 31, 2026 (1Q)	year-on-year
Assets	79,965	76,628	△3,337
Liabilities (Net Interest-bearing Debt)	49,879 5,486	47,179 5,033	△2,699 △452
Net Assets	30,086	29,448	△637
Equity	30,086	29,448	△637
Equity adequacy ratio	37.6	38.4	0.8pt

Overseas Net sales

Point

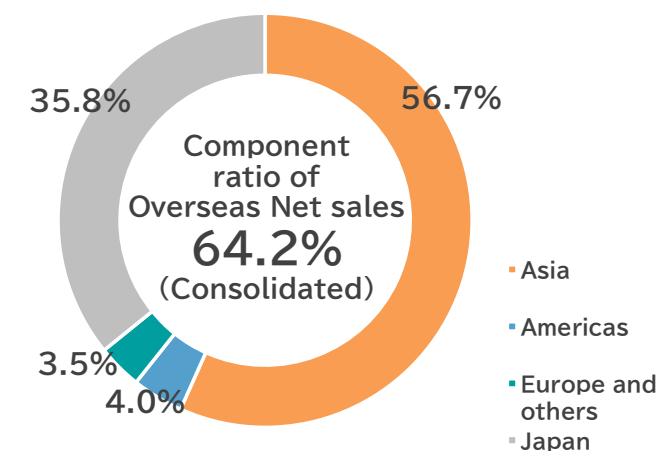
Overseas Net sales increased year-on-year, ratio of overseas net sales is over 60%

➡ Although there were impacts of a change in commercial flow in Americas, transaction of functional yarns and textiles for innerwear increased

(Millions of yen)

Regions	FY ended March 31, 2025 (1Q)		FY ending March 31, 2026 (1Q)		year-on-year	
	Amount	Component ratio (%)	Amount	Component ratio (%)	Amount	Component ratio (%)
Asia	16,751	51.5	21,431	56.7	4,679	5.2
Americas	3,132	9.6	1,515	4.0	△1,616	△5.6
Europe and others	1,294	4.0	1,306	3.5	11	△0.5
Overseas Net sales	21,178	65.1	24,252	64.2	3,074	△0.9

FY ending March 31, 2026 (1Q)
Component ratio of sales by Region



Asia:Mainly China and Hong Kong **Americas:**Mainly the U.S. and Brazil

Forecast of Result in FY ending March 31, 2026 ①

Point

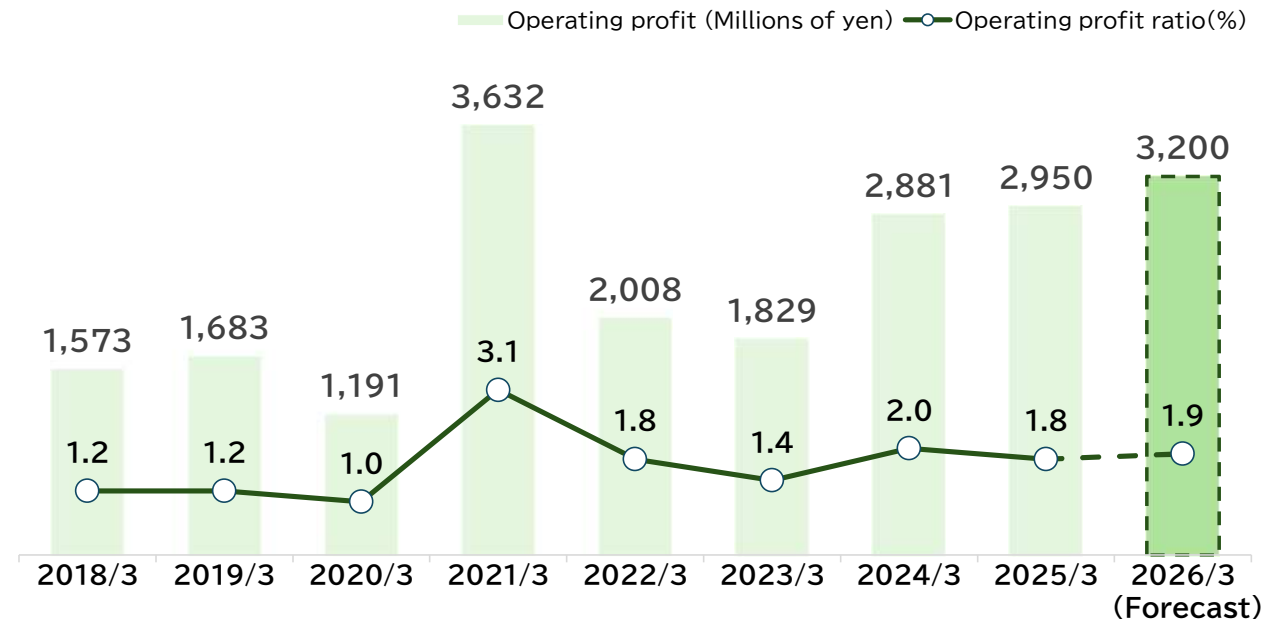
No change from the forecast announced on 5/15/2025

- ➡ Net sales and each profits increased year-on-year however the impact of American Trade Policy and geopolitical risks, particularly in the Middle-east, is being investigated

(百万円)

Consolidated Operating Results	FY ending March 31, 2026 (Forecast)
Net sales	166,000
<u>Operating profit</u>	<u>3,200</u>
Ordinary profit	3,200
Profit attributable to owners of parent	2,400

Trend of Operating profit and Operating profit ratio



Forecast of Result in FY ending March 31, 2026 ②

Point

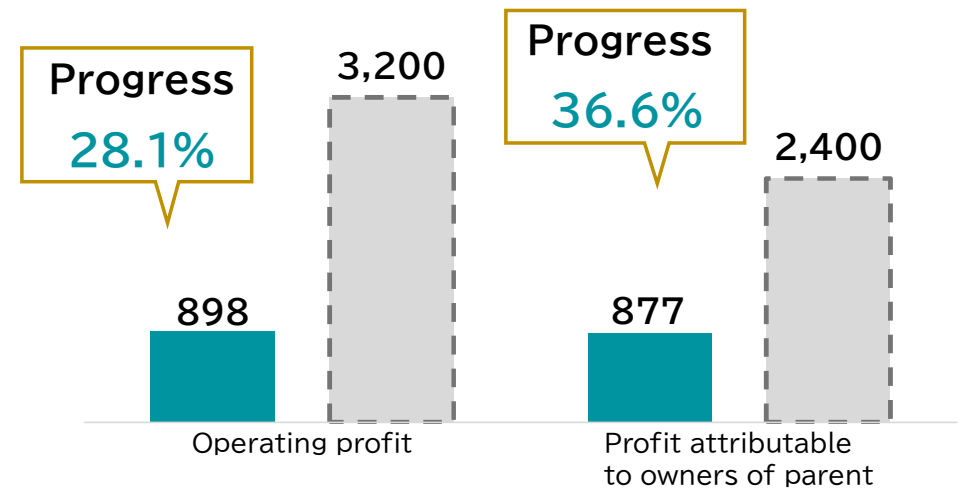
Progress of each profits against the forecast of result announced on 5/15/2025 is over the standard

(Millions of yen)			
Consolidated Operating Results	FY ending March 31, 2026 Forecast announced on 5/15/2025	FY ending March 31, 2026 (1Q) Result	Progress (Standard:25%)
Net sales	166,000	37,801	22.8%
<u>Operating profit</u>	<u>3,200</u>	<u>898</u>	<u>28.1%</u>
Ordinary profit	3,200	1,074	33.6%
<u>Profit attributable to owners of parent</u>	<u>2,400</u>	<u>877</u>	<u>36.6%</u>

Progress for operating profit and profit attributable to owners of parent

(Millions of yen)

■ FY ending March 31, 2026 (1Q) Result ■ FY ending March 31, 2026 Forecast announced on 5/15/2025



Dividend in FY ending March 31, 2026 (Forecast)

Point

Dividend per share: No change from the forecast announced on 5/15/2025

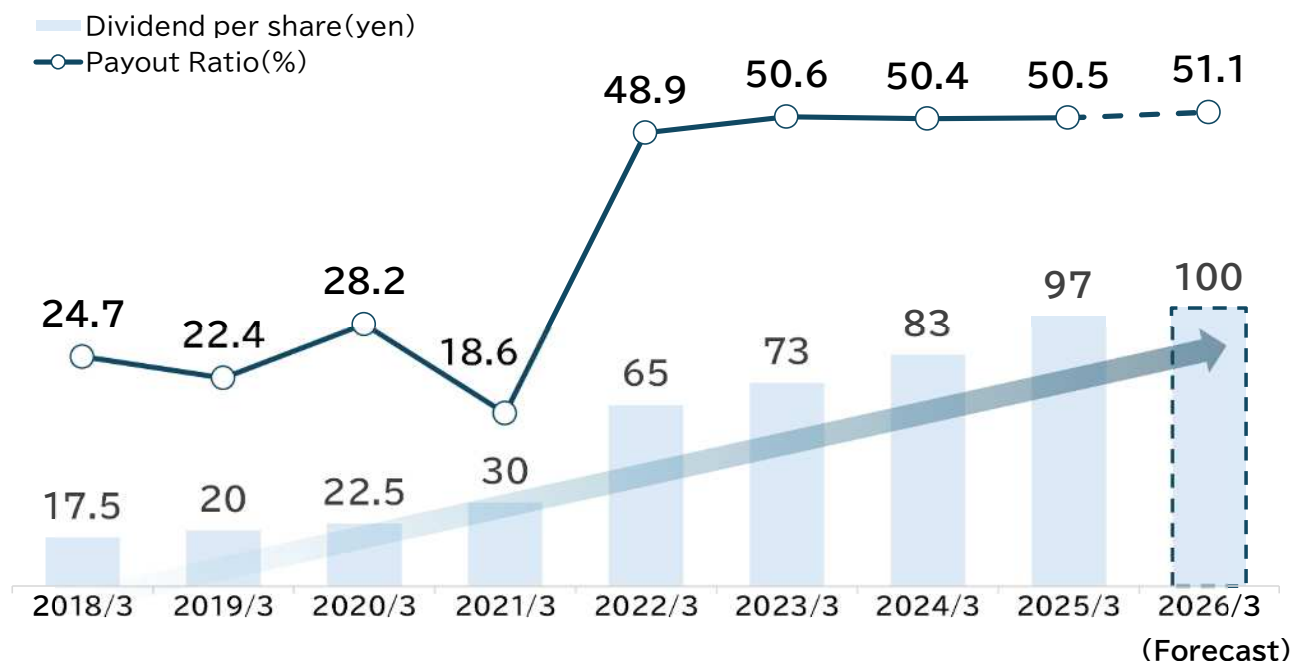
➡As we informed in Mid-Term Management plan “GSI CONNECT Phase2”, dividend per share shall be a **minimum payout of 100 yen per share** (Forecast the increase of dividend for 10th consecutive fiscal year)

	FY ending March 31, 2026 Forecast
Dividend per share	100.0 yen
Payout Ratio	51.1%

“GSI CONNECT Phase2” Shareholder Return Policy

- Maintain a **dividend payout ratio** of 50% or more
- **Progressive dividend policy** with a minimum payout of 100 yen per share

Trend of Dividend per share and Payout Ratio



※GSI Creos implemented a 2-for-1 stock split of common stock dated April 1, 2021, so the dividends per share are amounts calculated assuming that the stock split was carried out at the beginning of FY ended March 31, 2018.

Purpose

As a “Business Producer”

**Seeking quality of life for the next generation,
we realize the happiness of all the people**



This document is intended to provide information that may serve as a reference for investment decisions. It is not intended as a solicitation to invest.

Final decisions regarding stock selection and investments should be made at your own discretion.

While this document has been prepared based on information believed to be reliable, we do not guarantee its accuracy or completeness.