

Fiscal year ending March 31, 2026 (3Q)

## Appendix for Consolidated Financial Results

February 9, 2026

**GSI Creos Corporation**

# Summary of financial results

## Point

**Net sales and profit increased YoY. Consolidated financial forecast has been revised upward, considering going forward business performance in the current term.**

**Textile Materials Division:** Both sales and profit increased YoY due to transactions of functional yarns and textiles for innerwear remained strong and export textiles to the U.S. and OEM/ODM transactions for products continued to perform steadily.

**Industrial Products Division:** Both sales and profit decreased YoY. Although transactions of raw materials for painting and machinery increased, 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 (3Q)	FY ending March 31, 2026 (3Q)	year-on-year (Amount)	year-on-year (%)
Net sales	119,298	130,704	11,406	9.6
Gross profit	12,583	13,587	1,004	8.0
Selling, general and administrative expenses	9,969	10,831	861	8.6
Operating profit	2,613	2,756	143	5.5
Operating profit ratio(%)	2.2%	2.1%	△0.1pt	—
Ordinary profit	2,451	2,959	507	20.7
Profit attributable to owners to parent	1,772	2,072	300	17.0

# Summary of financial results by Division

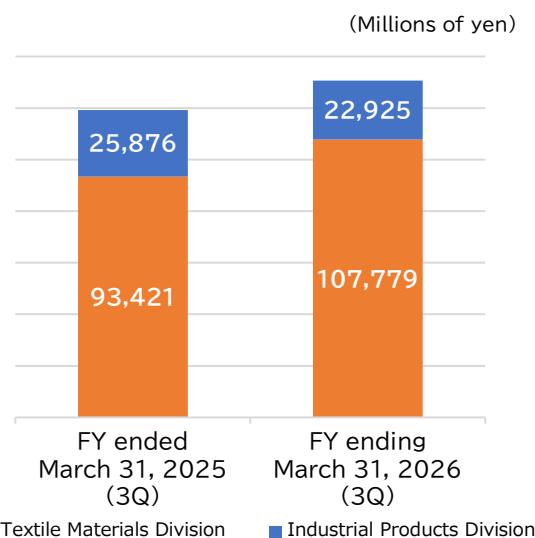
## Net sales

Division	(Millions of yen)		
	FY ended March 31, 2025 (3Q)	FY ending March 31, 2026 (3Q)	year-on-year (Amount)
Textile Materials	93,421	107,779	14,357
Industrial Products	25,876	22,925	△2,950
<b>Total</b>	<b>119,298</b>	<b>130,704</b>	<b>11,406</b>

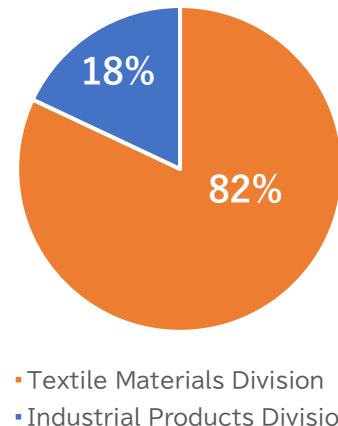
## Operating profit

Division	(Millions of yen)		
	FY ended March 31, 2025 (3Q)	FY ending March 31, 2026 (3Q)	year-on-year (Amount)
Textile Materials	1,513	1,907	394
Industrial Products	1,636	1,296	△339
Adjustment	△536	△447	88
<b>Total</b>	<b>2,613</b>	<b>2,756</b>	<b>143</b>

## Net sales comparison

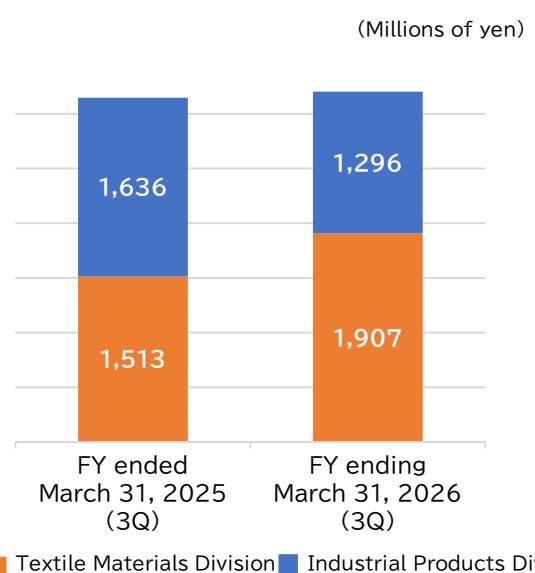


## FY ending March 31, 2026 (3Q) Component ratio of Net sales



- Textile Materials Division
- Industrial Products Division

## Operating profit comparison



## FY ending March 31, 2026 (3Q) Component ratio of Operating profit

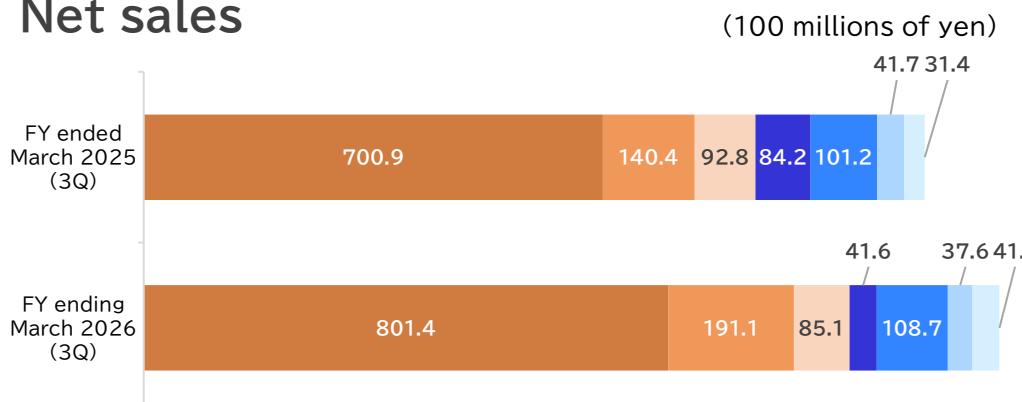


- Textile Materials Division
- Industrial Products Division

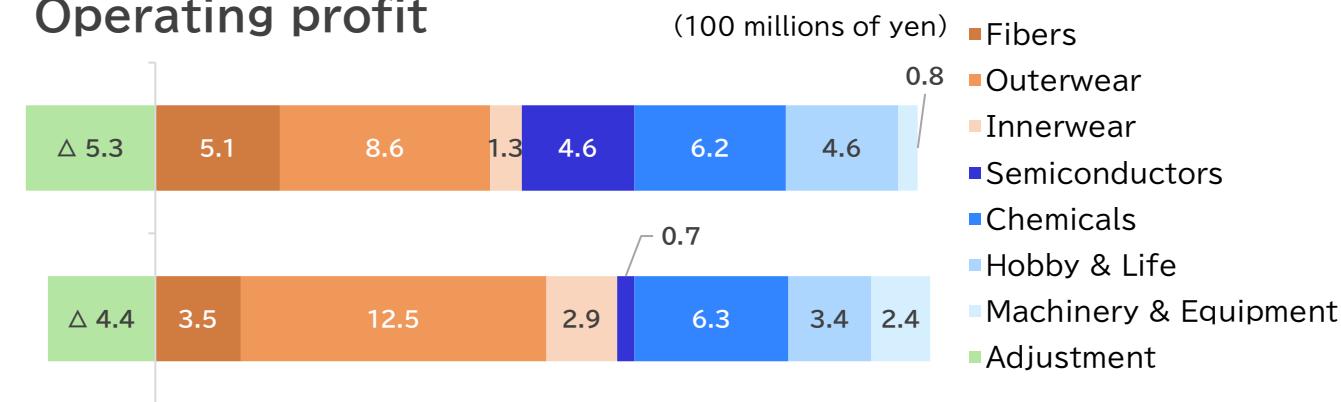
# Financial Results by Segment (year-on-year)

Segment		Net sales			Operating profit			(Millions of yen)
		FY ended March 31, 2025 (3Q)	FY ending March 31, 2026 (3Q)	year-on-year	FY ended March 31, 2025 (3Q)	FY ending March 31, 2026 (3Q)	year-on-year	
Textile Materials	Fibers	70,091	80,146	10,055	519	358	△160	
	Outerwear	14,045	19,118	5,073	860	1,254	394	
	Innerwear	9,285	8,513	△771	133	294	160	
Industrial Products	Semiconductors	8,420	4,169	△4,250	468	71	△397	
	Chemicals	10,128	10,872	743	626	633	7	
	Hobby & Life	4,177	3,769	△408	460	345	△114	
	Machinery & Equipment	3,149	4,114	964	81	246	164	
Adjustment		—	—	—	△536	△447	88	
Total		119,298	130,704	11,406	2,613	2,756	143	

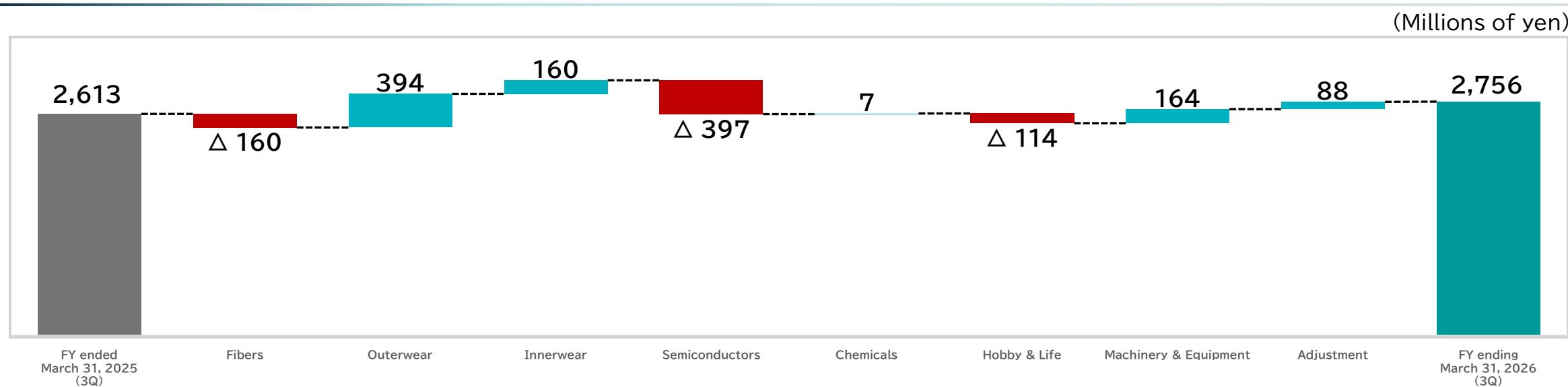
## Net sales



## Operating profit



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



## Textile Materials Division

<b>Fibers</b>	Decreased	Transactions of functional yarns and textiles for innerwear remain strong but provision of allowance for doubtful accounts expense for our specific customer was posted
<b>Outer wear</b>	Increased	Robust sales of exporting textiles to the U.S. and OEM/ODM transaction for products. The profitability was improved by withdrawal from unprofitable business operations and progressing triacetate business
<b>Inner Wear</b>	Increased	Demands for high-performance materials and natural-origin functional innerwear continue to perform steadily. Although transactions of products such as lingerie decreased, progressed though measures addressing the surge in raw material prices.

## Industrial Products Division

<b>Semi conductors</b>	Decreased	Due to US-China export-semiconductor and the impact of change in commercial flow in semiconductor transactions
<b>Chemicals</b>	Increased	Robust sales of raw materials of painting and functional resins for domestic and overseas
<b>Hobby &amp; Life</b>	Decreased	Raw materials for cosmetics and profitability was improved by modification of price, however transactions related to Hobby decreased , especially in domestic, Europe and U.S.
<b>Machinery&amp; Equipment</b>	Increased	Transactions for related scientific equipment showed weak performance but huge transactions of composite manufacturing equipment and industrial machinery contribute to profit

# Consolidated Balance Sheet

## Point

**【Assets】** Increased due to increase of Accounts receivable

**【Liabilities】** Increased due to increase of notes and accounts payable

**【Net Assets】** Increased due to increase Capital by Profit attributable to owners of parent and Valuation difference on available-for-sale securities

(Millions of yen)

Consolidated financial position	FY ended March 31, 2025	FY ending March 31, 2026 (3Q)	year-on-year
Assets	79,965	83,672	3,706
Liabilities (Net Interest-bearing Debt)	49,879 5,486	52,124 3,719	2,245 △1,766
Net Assets	30,086	31,548	1,461
Equity	30,086	31,548	1,461
Equity adequacy ratio	37.6	37.7	0.1pt

# Overseas Net sales

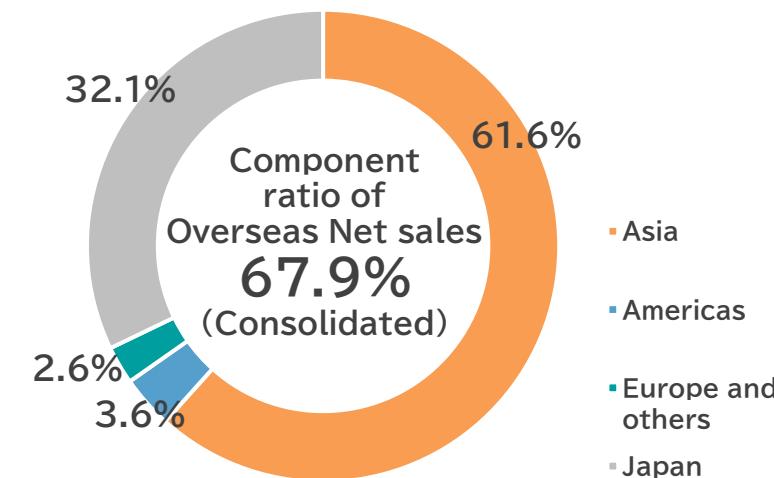
## Point

**Overseas Net sales increased year-on-year, ratio of oversea net sales is over 65%**

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

Regions	FY ended March 31, 2025 (3Q)		FY ending March 31, 2026 (3Q)		year-on-year		(Millions of yen)
	Amount	Component ratio (%)	Amount	Component ratio (%)	Amount	Component ratio (%)	
Asia	69,257	58.1	80,513	61.6	11,255	3.5	
Americas	9,149	7.7	4,769	3.6	△4,379	△4.1	
Europe and others	4,266	3.6	3,432	2.6	△834	△1.0	
Overseas Net sales	82,673	69.3	88,715	67.9	6,041	△1.4	

FY ending March 31, 2026 (3Q)  
Component ratio of sales by Region



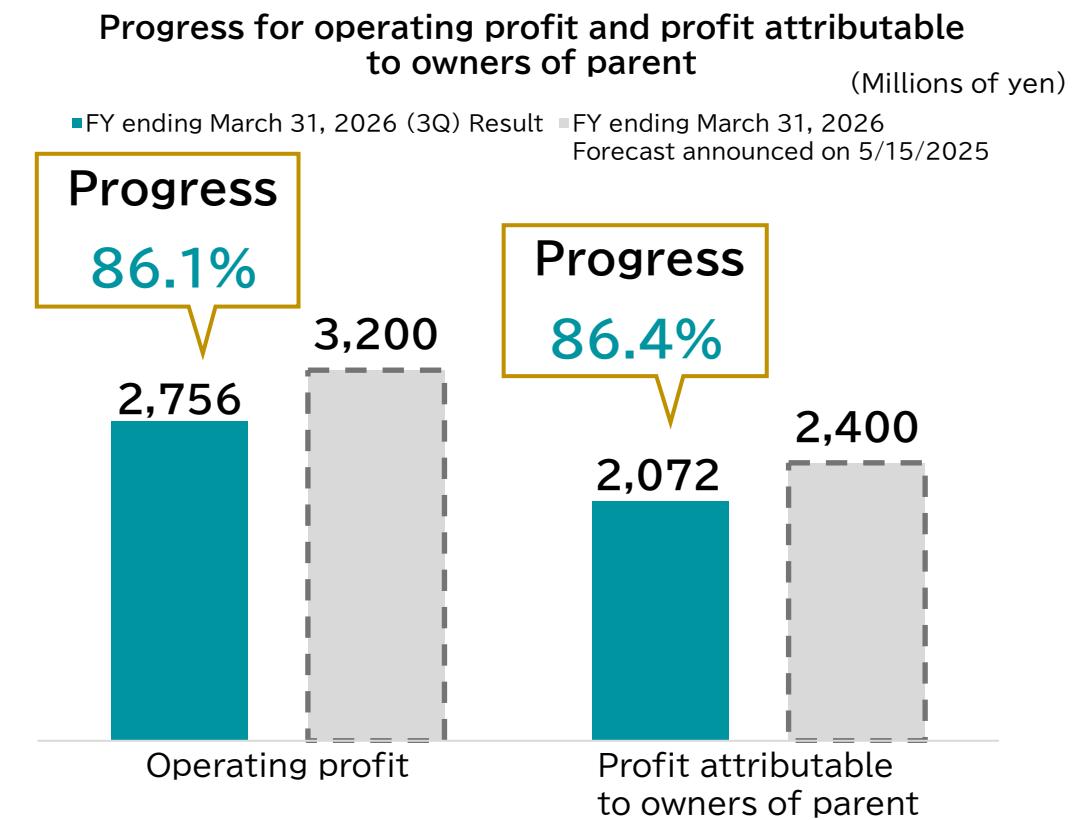
Asia:Mainly China and Hong Kong   Americas:Mainly the U.S. and Brazil

# Forecast of Result in FY ending March 31, 2026 ①

## Point

Net sales and each profits progressed steadily in line with consolidated financial forecast announced on 5/15/2025, exceeding the standard progress rate.

Consolidated Operating Results	FY ending March 31, 2026 Forecast announced on 5/15/2025	FY ending March 31, 2026 (3Q) Result	(Millions of yen) Progress (Standard:75%)
Net sales	166,000	130,704	78.7%
<u>Operating profit</u>	<u>3,200</u>	<u>2,756</u>	<u>86.1%</u>
Ordinary profit	3,200	2,959	92.5%
<u>Profit attributable to owners of parent</u>	<u>2,400</u>	<u>2,072</u>	<u>86.4%</u>



# Forecast of Result in FY ending March 31, 2026 ②

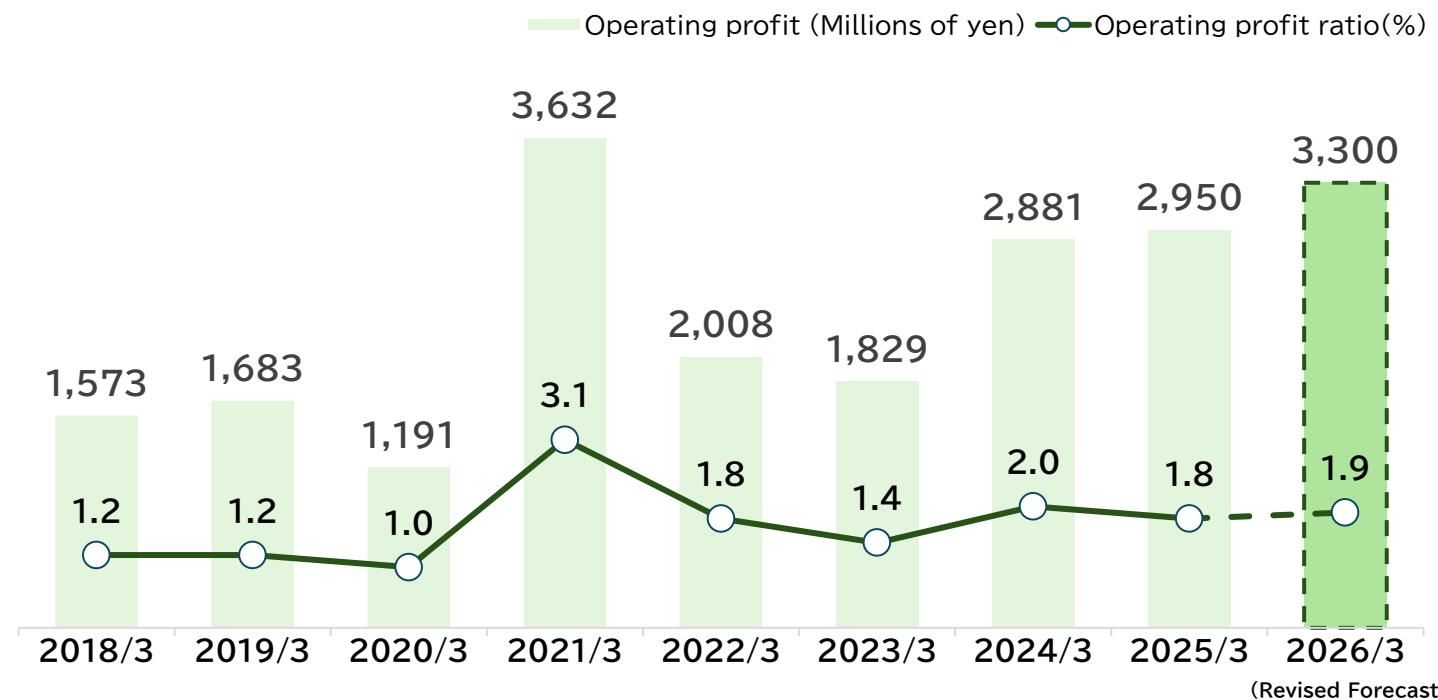
## Point

Consolidated financial forecasts announced on 5/15/2025 has been revised upward, considering going forward business performance in this term.

→ Please refer to "Notice regarding the Revision of Consolidated Financial Forecasts and Dividend Forecast" disclosed on 2/9/2026 for details.

Consolidated Operating Results	(Millions of yen)	
	FY ending March 31, 2026 ( Previous Forecast )	FY ending March 31, 2026 ( Revised Forecast )
<b>Net sales</b>	<u>166,000</u>	<u>172,000</u>
<b>Operating profit</b>	<u>3,200</u>	<u>3,300</u>
<b>Ordinary profit</b>	<u>3,200</u>	<u>3,400</u>
<b>Profit attributable to owners of parent</b>	<u>2,400</u>	<u>2,500</u>

## Trend of Operating profit and Operating profit ratio



## [Revision of Dividend Forecast in FY ending March 31, 2026, and resolution of acquisition of treasury stock]

### Point

Dividend per share: **Revised upward to 102.00 yen per share**, considering revised consolidated financial forecast. This represents an increase of 2.00 yen from the previous forecast and an increase of 5.00 yen from the actual results for the previous fiscal year.

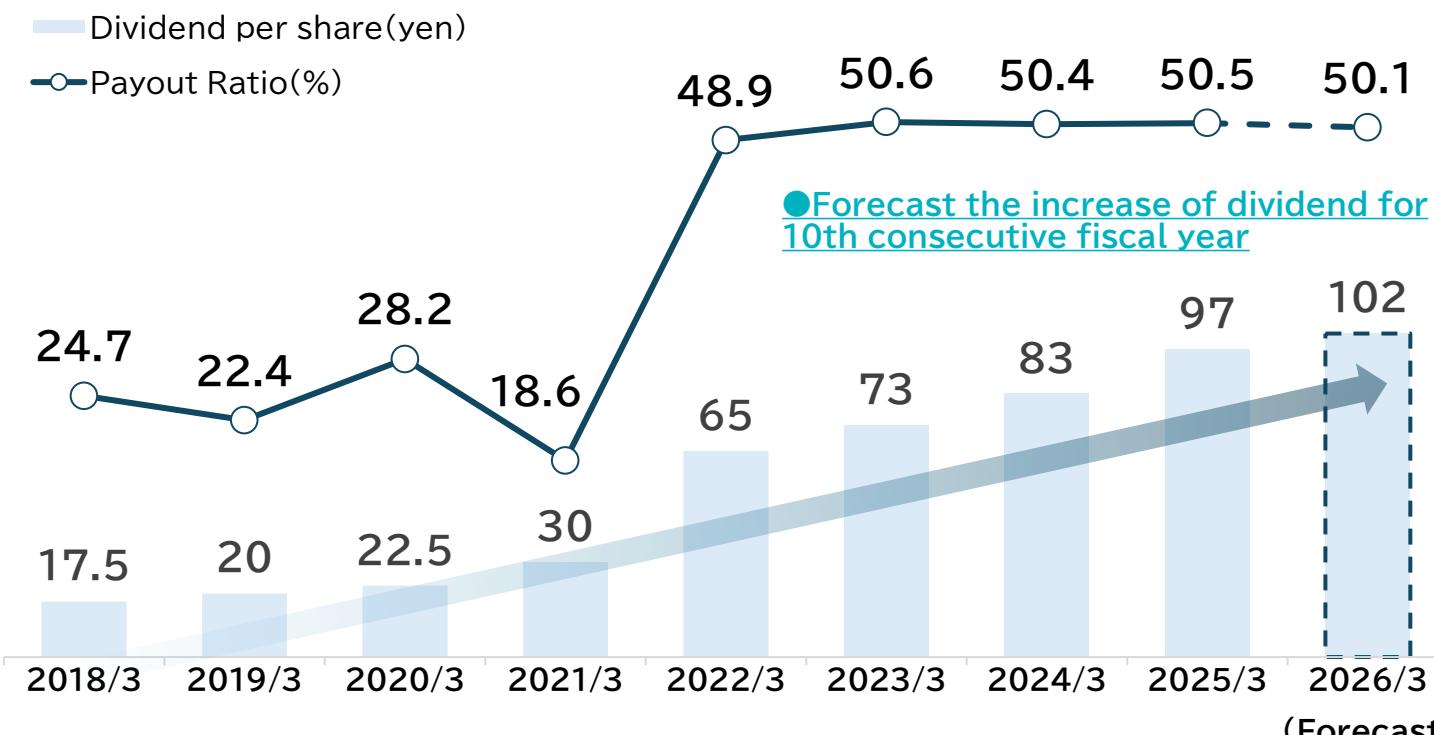
Acquisition of treasury stock: Resolved acquisition of treasury stock **with a maximum amount of 700 millions yen**

	FY ending March 31, 2026 Forecast
Dividend per share	102.0 yen
Payout Ratio	50.1%

### "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
- Agile acquisition of treasury stock**

### 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**

# GSI Creos

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