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May 15, 2026

To whom it may concern:

Company Name: GSI Creos Corporation
Representative: Tadaaki Yoshinaga
Representative Director, President and CEO
(Code: 8101, The Prime Market of Tokyo Stock Exchange)
Inquiries: Toyoshi Adachi
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Notice Regarding Dividend of Surplus (Dividend Increase)

GSI Creos Corporation (the “Company”) hereby announced that it resolved to pay a dividend of surplus with the record date of March 31, 2026, at the meeting of the Board of Directors held on May 15, 2026.

A dividend of surplus will be resolved officially with the resolution at 96th general meeting of shareholders which will be held on June 24, 2026.

1. Detailed of dividends

| | Determined amount | Latest forecast (Announced on February 9, 2026) | Dividend paid for the year ended March 31, 2025 |
|--------------------|-------------------|----------------------------------------------------|----------------------------------------------------|
| Date of record | March 31, 2026 | March 31, 2026 | March 31, 2025 |
| Dividend per share | 104.00 yen | 102.00 yen | 97.00 yen |
| Total dividend | 1,272million yen | | 1,190 million yen |
| Effective date | June 25, 2026 | | June 27, 2025 |
| Dividend resource | Retained earnings | | Retained earnings |

2. Reason

The Company positions the return of profits to shareholders as one of our priority measures in management policies. Our basic policy is to implement stable and continuous profit returns, taking into comprehensive consideration our consolidated financial result and financial position. Specifically, we aim to maintain a dividend payout ratio of 50.0% or more and implement a progressive dividend policy with a minimum of 100.00 yen per share.

Based on the above policy, considering the financial results for the fiscal year ending March 31, 2026 over the forecast of adjustment announced on February 9, 2026 and our financial position, the Company has decided to increase the year-end dividend 104.00 yen which is an increase of 2.00 yen per share from 102.00 yen (an increase of 7.00 yen year on year). A consolidated payout ratio will be 50.2%.