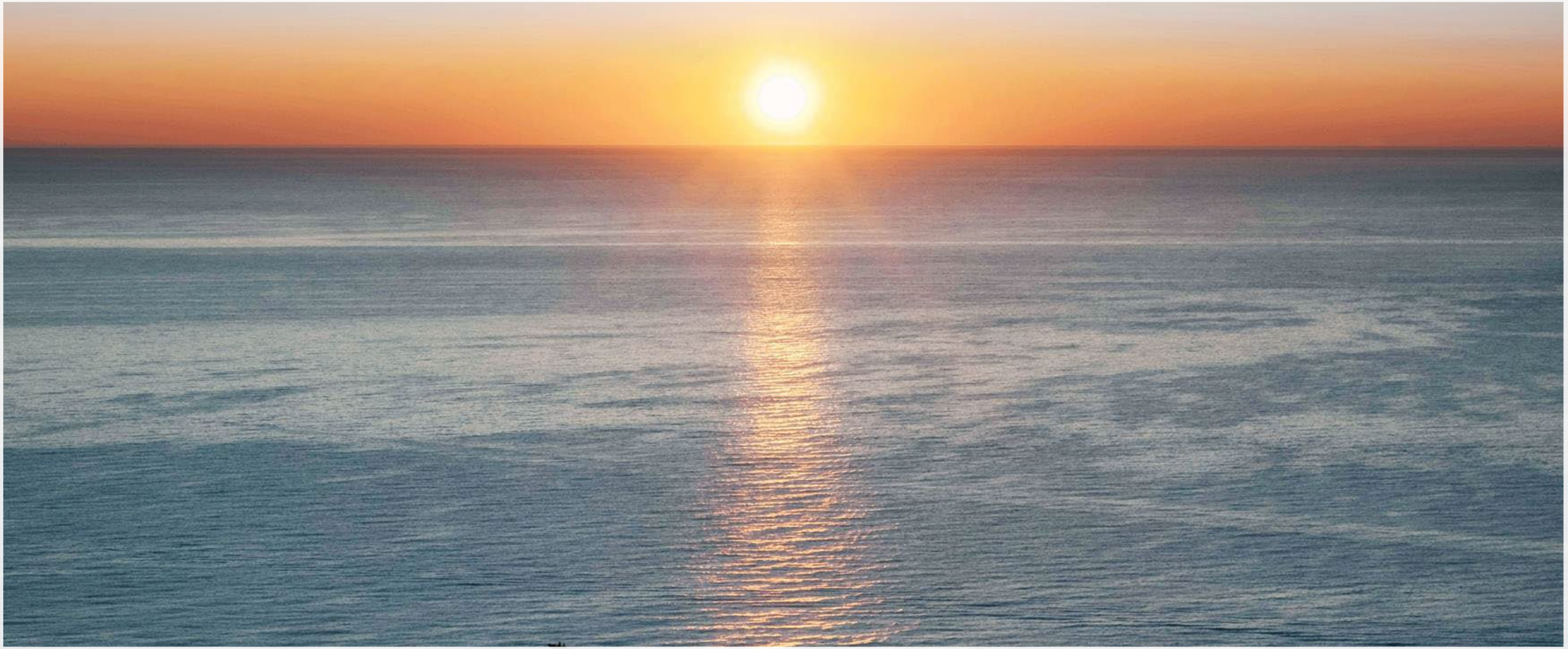


Fiscal year ending March 31, 2027 (2Q)

Appendix for Consolidated Financial Results

November 12, 2026

GSI Creos Corporation

Summary of financial results

GSI Creos

Point

All items outperformed the prior-year period. We set records high for sales and net profit in the second quarter.

Textile Materials Division: Sales decreased while profit increased YoY. Although transactions of functional yarns / textiles for innerwear were lower than the prior-year period, Outerwear business, led by triacetate business, remained solid.

Industrial Products Division: Both sales and profit increased YoY. Supported by expanding AI-related demand, sales of China-made wafers grew. Export transactions of hobby-related products and painting materials also remained robust.

(Millions of yen)

Consolidated Operating Results	FY ended March 31, 2026 (2Q)	FY ending March 31, 2027 (2Q)	year-on-year (Amount)	year-on-year (%)
Net sales	**84,417**	**85,926**	**1,509**	**1.8**
Gross profit	8,982	9,471	489	5.4
Selling, general and administrative expenses	7,218	7,384	166	2.3
Operating profit	**1,764**	**2,087**	**323**	**18.3**
Operating profit ratio(%)	2.1%	2.4%	0.3pt	—
Ordinary profit	**2,017**	**2,263**	**245**	**12.2**
Profit attributable to owners of parent	**1,347**	**1,644**	**296**	**22.0**

Summary of financial results by Division

Net sales

(Millions of yen)

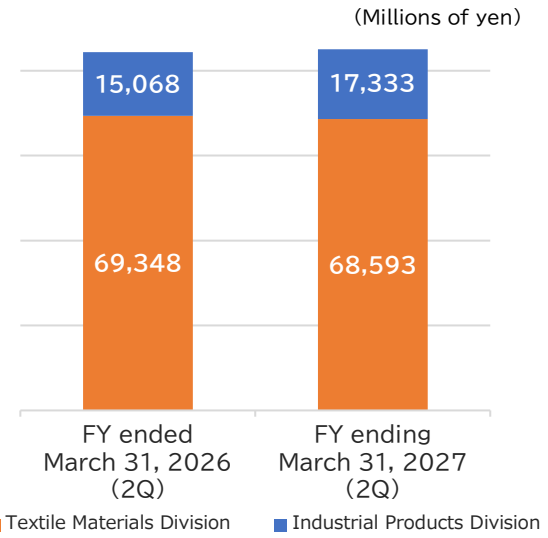
Division	FY ended March 31, 2026 (2Q)	FY ending March 31, 2027 (2Q)	year-on-year (Amount)
Textile Materials	69,348	68,593	(755)
Industrial Products	15,068	17,333	2,264
Total	**84,417**	**85,926**	**1,509**

Operating profit

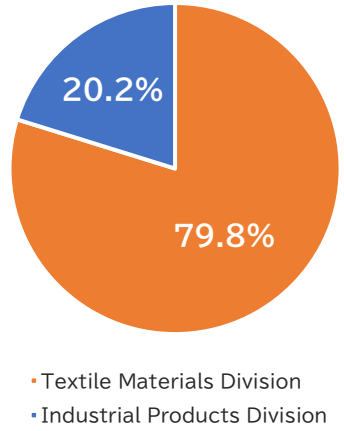
(Millions of yen)

Division	FY ended March 31, 2026 (2Q)	FY ending March 31, 2027 (2Q)	year-on-year (Amount)
Textile Materials	1,047	1,335	288
Industrial Products	937	1,072	134
Adjustment	(220)	(320)	(99)
Total	**1,764**	**2,087**	**323**

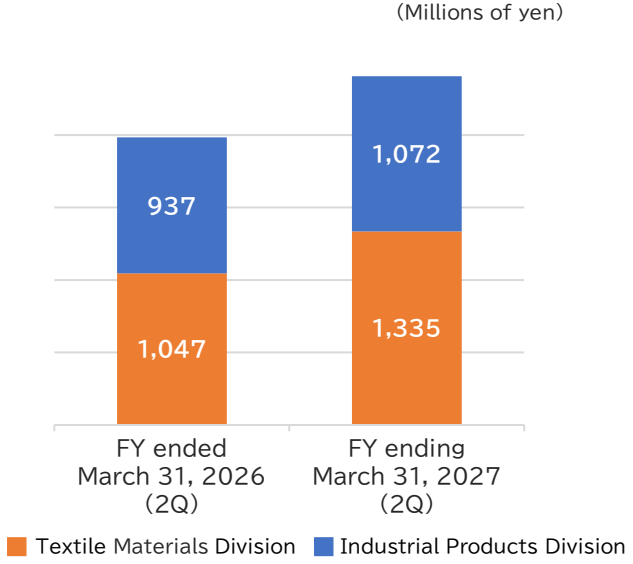
Net sales comparison



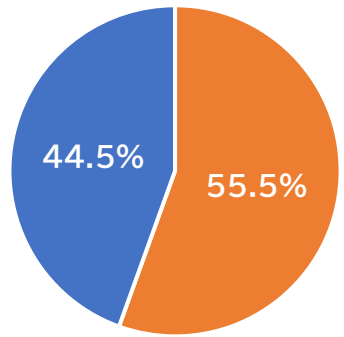
FY ending March 31, 2027 (2Q) Component ratio of Net sales



Operating profit comparison



FY ending March 31, 2027 (2Q) Component ratio of Operating profit

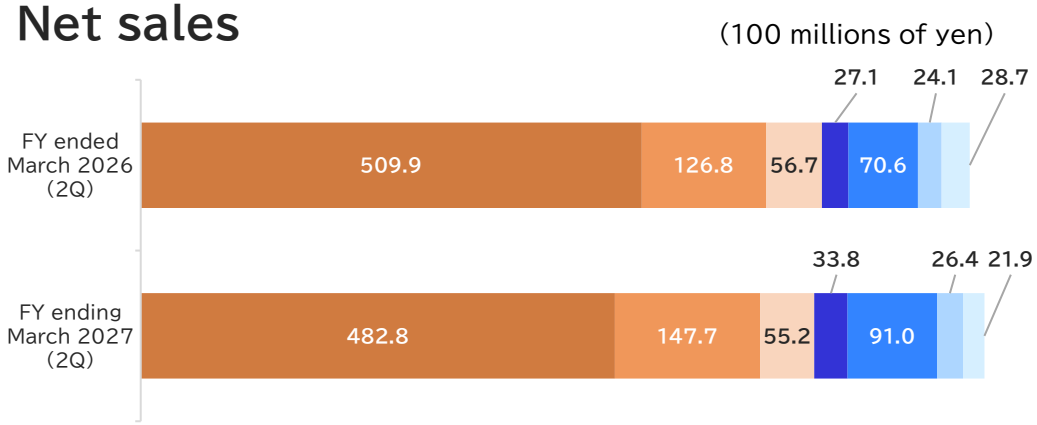


Financial Results by Segment (year-on-year)

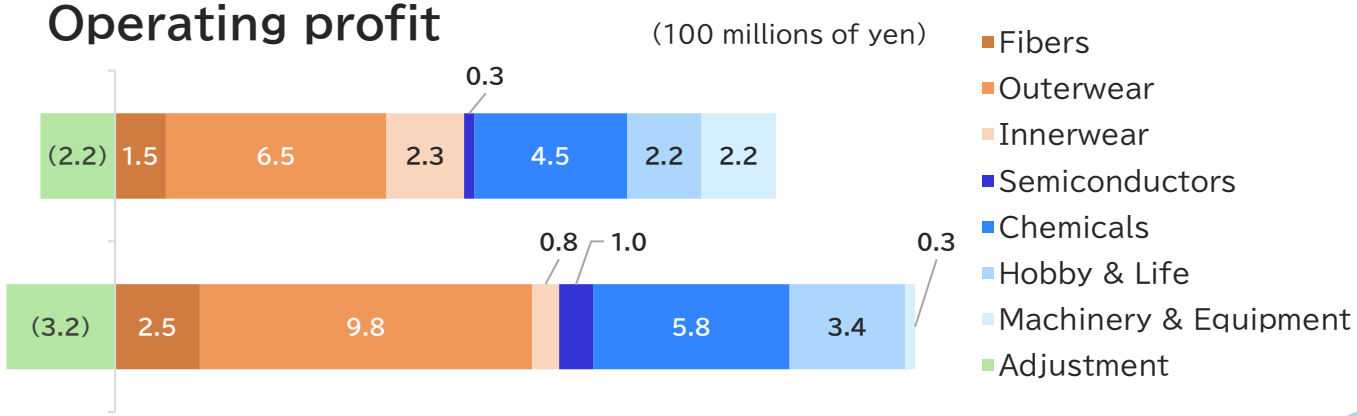
(Millions of yen)

Segment		Net sales			Operating profit		
		FY ended March 31, 2026 (2Q)	FY ending March 31, 2027 (2Q)	year-on-year	FY ended March 31, 2026 (2Q)	FY ending March 31, 2027 (2Q)	year-on-year
Textile Materials	Fibers	50,995	48,286	(2,708)	156	258	101
	Outerwear	12,680	14,779	2,099	652	989	336
	Innerwear	5,672	5,527	(145)	238	87	(150)
Industrial Products	Semiconductors	2,717	3,384	666	35	102	66
	Chemicals	7,065	9,105	2,040	453	586	132
	Hobby & Life	2,415	2,648	232	223	345	122
	Machinery & Equipment	2,870	2,194	(675)	224	38	(186)
Adjustment		–	–	–	(220)	(320)	(99)
Total		**84,417**	**85,926**	**1,509**	**1,764**	**2,087**	**323**

Net sales

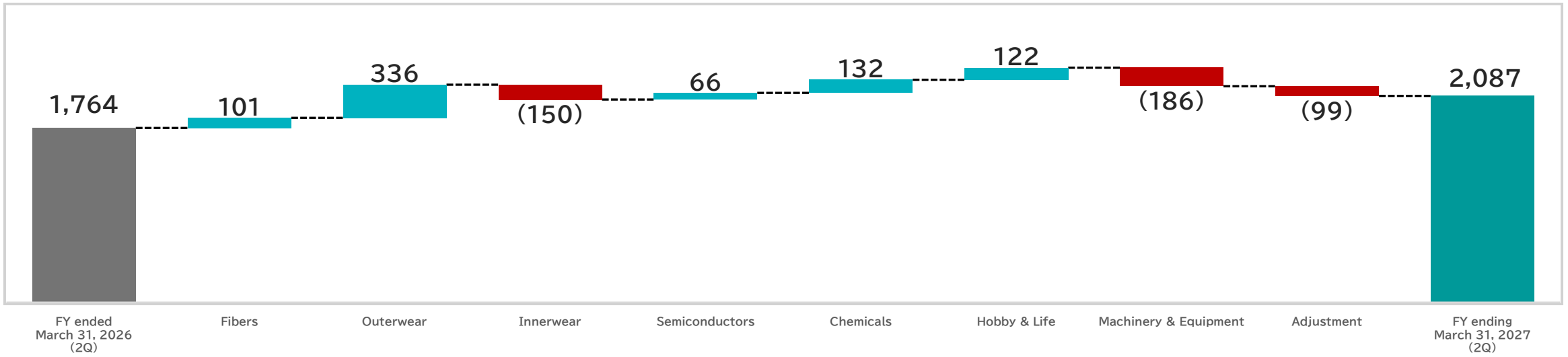


Operating profit



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

(Millions of yen)



Textile Materials Division

Fibers	Increased	Although transactions of functional yarns / textiles for innerwear did not reach the strong level recorded in the prior-year period. Profit benefitted from the absence of a provision for doubtful accounts in FY25.
Outer wear	Increased	Triacetate business grew. In addition, sales of exporting textiles to the US and Europe stayed robust.
Inner wear	Decreased	Business of functional innerwear remains solid due to Summer heat. However, demand decreased for certain product categories, such as lingeries. Also, an increase in material cost and challenging market conditions negatively affected to profit.

Industrial Products Division

Semi conductors	Increased	Supported by expanding AI-related demand, sales of China-made wafers and related products grew.
Chemicals	Increased	In addition to solid export transactions of painting materials, price revisions for resins and films also contributed to performance.
Hobby & Life	Increased	Export transactions of hobby-related products remained solid. Furthermore, import sales of cosmetic raw materials grew.
Machinery& Equipment	Decreased	Absence of large deal in composite manufacturing equipment affected to profit, while sales of laboratory instruments and related products contributed.

Consolidated Balance Sheet

GSI Creos

Point

【Assets】 Decreased, due to decline in Accounts receivable

【Liabilities】 Decreased, due to decline in notes and accounts payable

【Net Assets】 Increased, due to increase of Valuation difference on available-for-sale securities

(Millions of yen)

Consolidated financial position	FY ended March 31, 2026	FY ending March 31, 2027 (2Q)	year-on-year
Assets	89,305	86,160	(3,145)
Liabilities	57,095	53,002	(4,092)
(Net Interest-bearing Debt)	4,249	5,799	1,549
Net Assets	32,210	33,158	947
Equity	32,210	33,158	947
Equity adequacy ratio	36.1	38.5	2.4pt

Summary of Cash Flows

GSI Creos

Point

【CF from operating activities】 Provided ¥252 Million due to decline in Accounts receivable

【CF from investing activities】 Used ¥21 Million due to Purchase of non-current assets

【CF from financing activities】 Used ¥957 Million due to Dividends paid

Consolidated Cash Flows (Millions of yen)	FY ended March 31, 2026 (2Q)	FY ending March 31, 2027 (2Q)	year-on-year
CF from operating activities	4,273	252	(4,021)
CF from investing activities	(1,647)	(21)	1,625
(Free Cash Flows)	2,626	230	(2,395)
CF from financing activities	(2,464)	(957)	1,507
Effect of exchange rate change on cash and cash equivalents	(120)	142	263
Increase in cash and cash equivalents	40	(583)	(624)

Overseas Net sales

GSI Creos

Point

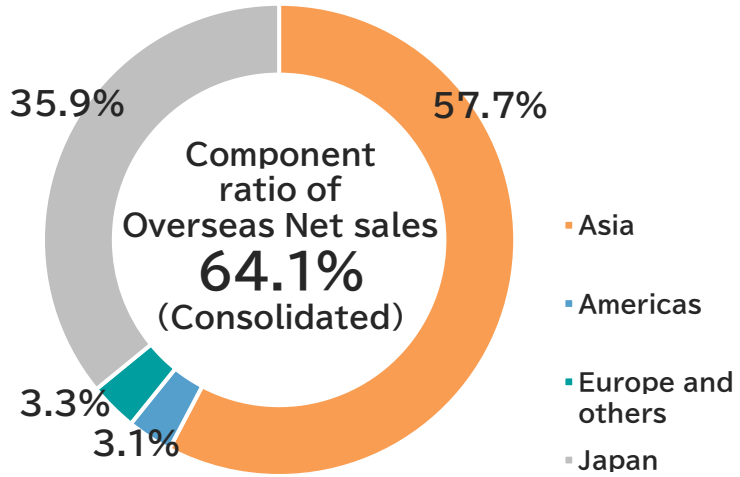
Overseas net sales ratio continued to exceed 60%.

➡ Transactions of functional yarns / textiles for innerwear in Asia did not reach the strong level recorded in the prior-year period. Overseas net sales declined YoY.

(Millions of yen)

Regions	FY ended March 31, 2026 (2Q)		FY ending March 31, 2027 (2Q)		year-on-year	
	Amount	Component ratio (%)	Amount	Component ratio (%)	Amount	Component ratio (%)
Asia	51,148	60.6	**49,551**	**57.7**	(1,596)	(2.9)
Americas	2,953	3.5	**2,694**	**3.1**	(259)	(0.4)
Europe and others	2,233	2.6	**2,796**	**3.3**	563	0.7
Overseas Net sales	56,335	66.7	**55,043**	**64.1**	(1,292)	(2.6)

FY ending March 31, 2027 (2Q)
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, 2027 ①

GSI Creos

Point

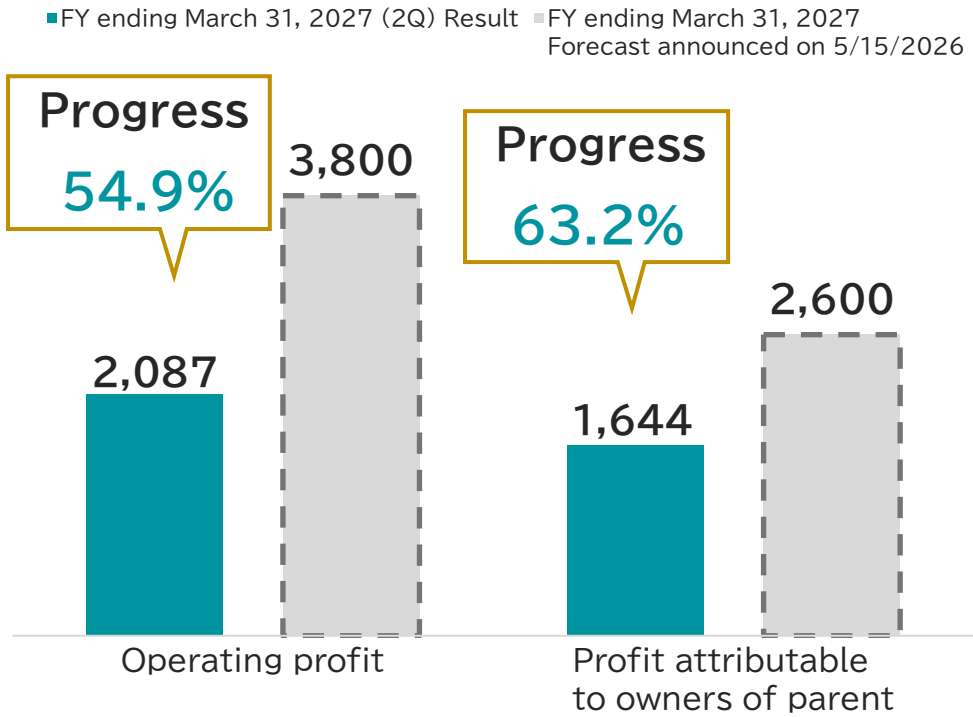
In particular, each profit item is progressing at a pace that exceeds the standard against the forecast for financial results announced on 5/15/2026.

(Millions of yen)

Consolidated Operating Results	FY ending March 31, 2027 Forecast announced on 5/15/2026	FY ending March 31, 2027 (2Q) Result	Progress (Standard:50%)
Net sales	186,000	85,926	46.2%
Operating profit	3,800	2,087	54.9%
Ordinary profit	3,800	2,263	59.6%
Profit attributable to owners of parent	2,600	1,644	63.2%

Progress for operating profit and profit attributable to owners of parent

(Millions of yen)



Forecast of Result in FY ending March 31, 2027 ②

GSI Creos

Point

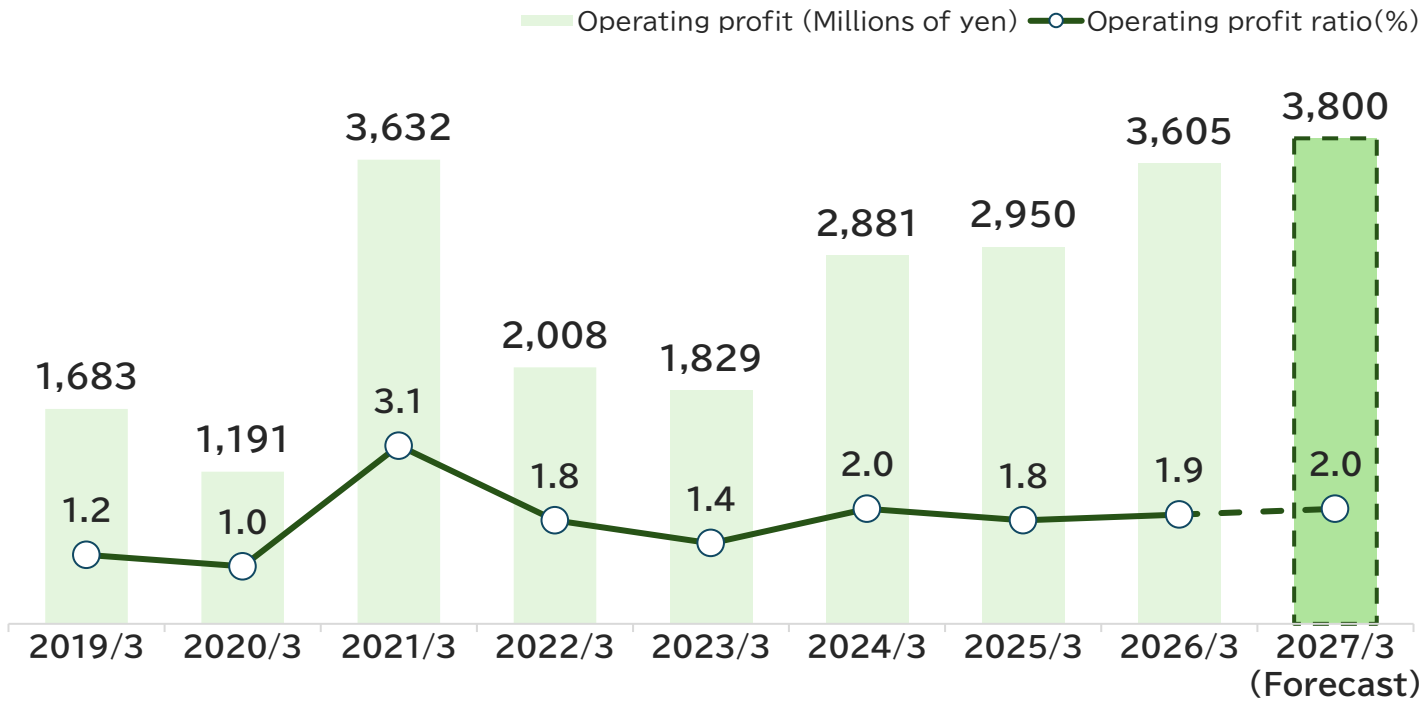
Full-year results are expected to exceed the initial forecast. We are reviewing various factors in preparation for an upward revision of consolidated financial result forecasts.

Performance remains strong against the forecast for financial results despite an increase of R&D expenses to drive the launch of OPV(Organic Photovoltaics) business and temporary losses caused by factory equipment troubles.

(Millions of yen)

Consolidated Operating Results	FY ending March 31, 2027 (Forecast)
Net sales	186,000
Operating profit	**3,800**
Ordinary profit	3,800
Profit attributable to owners of parent	**2,600**

Trend of Operating profit and Operating profit ratio



Dividend in FY ending March 31, 2027 (Forecast)

GSI Creos

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Dividend per share: We acquired its treasury stock as part of its capital policy, including shareholders returns.
In accordance with our Shareholder Return Policy, **Revised to 108.0 yen**, an increase of 2.0 yen compared with the previous forecast and increase of 4.0 yen compared with the dividend paid for the previous fiscal year

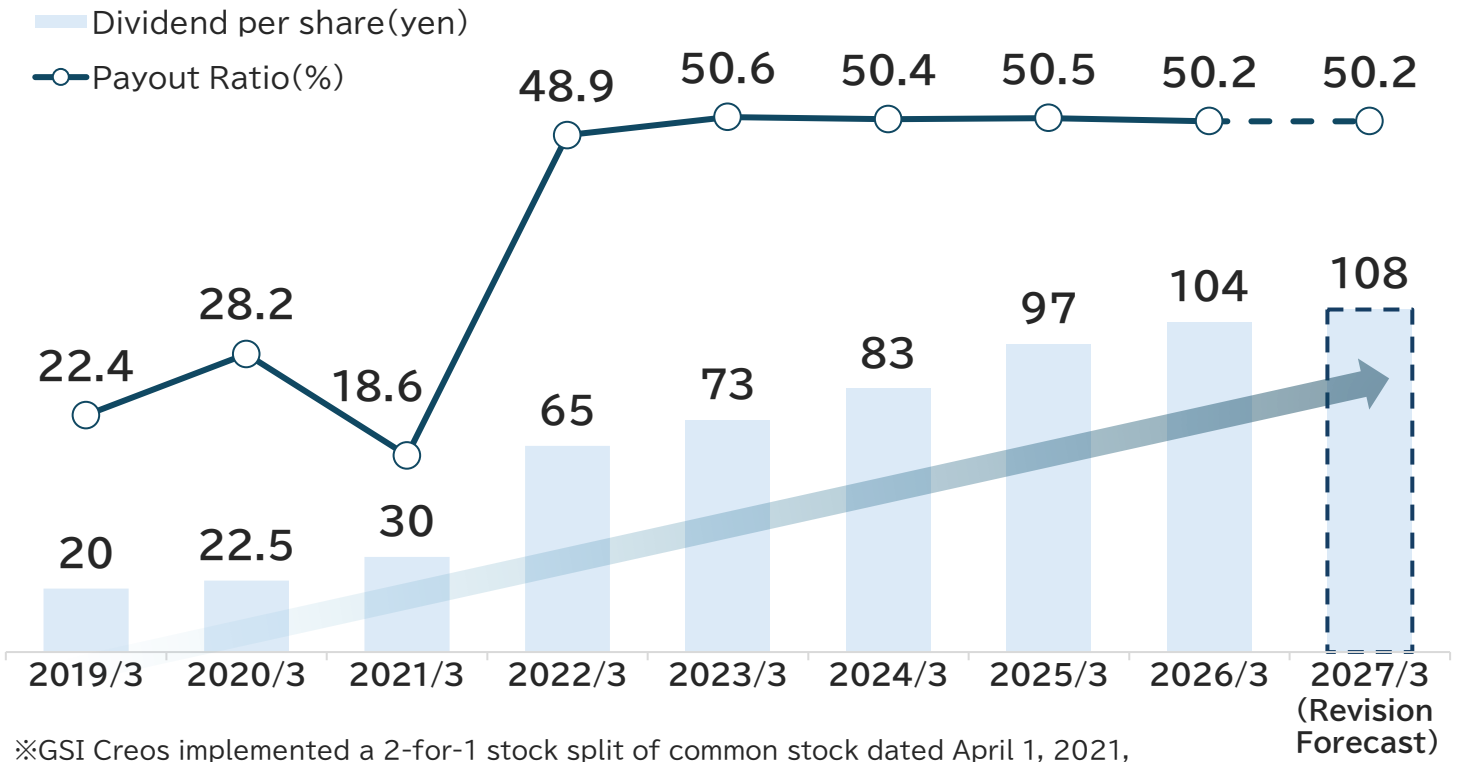
➡ Please refer to “Notice regarding Revision of Dividend Forecast” released on November 12, 2026.

	FY ending March 31, 2027 Forecast
Dividend per share	108.0 yen
Payout Ratio	50.2%

“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 sprit was carried out at the beginning of FY ended March 31, 2019.

Purpose

As a “Business Producer”

Seeking quality of life for the next generation,

we realize the happiness of all the people.

GSI Creos

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.