Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

November 12, 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)
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Notice Regarding Revision of Dividend Forecast

GSI Creos Corporation (the "Company") announced that the revision of its year-end dividend forecast which have released on May 15, 2026, at the meeting of the Board of Directors held today as follows.

1. Revision of Dividend Forecast

(1) Reason for the revision

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% or more and implement a progressive dividend policy with a minimum of 100 yen per share.

As the Company announced in "Notice Regarding the Status of Acquisition of Treasury Stock and relevant Completion" released on September 24, 2026, the Company acquired its treasury stock as part of its capital policy, including shareholders returns. In accordance with our dividend policy mentioned above, the Company has revised its year-end dividend forecast to 108.00 yen per share. As a result, the revised forecast represents an increase of 2.00 yen per share compared with the previous forecast and an increase of 4.00 yen per share compared with the dividend paid for the previous fiscal year. The dividend payout ratio is expected to be 50.2%.

(2) Contents of divided forecast

	Annual Dividend (Yen)		
	2nd quarter-end	Fiscal year-end	Total
Previous Forecast (Announced on May 15, 2026)		106.00	106.00
Revised Forecast		108.00	108.00
Actual results for the current term	0.00		
Previous Year results (Fiscal year ended March 31, 2026)	0.00	104.00	104.00

* Above consolidated financial forecasts and dividend forecast presented in this document are based on information available and assumptions deemed reasonable at the time. Therefore, they do not constitute a guarantee that they will be realized. Actual results could differ significantly from forecasts due to a variety of factors.