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Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

August 10, 2026

Company name: GSI Creos Corporation
Listing: Tokyo Stock Exchange (Prime)
Securities code: 8101
URL: https://www.gsi.co.jp/en
Representative: Tadaaki Yoshinaga Representative Director, President and CEO
Inquiries: Toyoshi Adachi Senior Executive Officer and CFO
Telephone: +81-3-5418-2122
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	39,597	4.8	996	10.9	1,121	4.4	932	6.3
June 30, 2025	37,801	16.2	898	1.4	1,074	14.2	877	35.2

Note: Comprehensive income For the three months ended June 30, 2026: ¥ 3,007 million [484.6%]
For the three months ended June 30, 2025: ¥ 514 million [(64.0) %]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	76.54	-
June 30, 2025	71.49	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	80,361	33,697	41.9
March 31, 2026	89,305	32,210	36.1

Reference: Equity
As of June 30, 2026: ¥ 33,697 million
As of March 31, 2026: ¥ 32,210 million

2. Dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	0.00	-	104.00	104.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		0.00	-	106.00	106.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	186,000	(1.4)	3,800	5.4	3,800	(3.2)	2,600	2.2	211.80

Note: Revisions to the financial result forecast most recently announced: None

* Notes

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	12,629,942 shares
As of March 31, 2026	12,629,942 shares

(ii) Number of treasury shares at the end of the period

As of June 30, 2026	493,907 shares
As of March 31, 2026	389,799 shares

(iii) Average number of shares outstanding during the period

Three months ended June 30, 2026	12,181,305 shares
Three months ended June 30, 2025	12,273,358 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

Earning forecasts presented in this report 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.

Quarterly Consolidated Financial Statements

Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	7,935	7,426
Notes receivable - trade	425	245
Accounts receivable - trade	45,234	33,075
Electronically recorded monetary claims - operating	3,275	3,750
Merchandise and finished goods	15,061	15,166
Work in process	1,460	2,073
Raw materials	393	299
Other	2,763	2,703
Allowance for doubtful accounts	(186)	(188)
Total current assets	76,362	64,550
Non-current assets		
Property, plant and equipment	3,577	3,505
Intangible assets	436	502
Investments and other assets		
Investment securities	6,510	9,250
Other	2,419	2,553
Total investments and other assets	8,929	11,804
Total non-current assets	12,943	15,811
Total assets	89,305	80,361
Liabilities		
Current liabilities		
Notes and accounts payable - trade	36,651	26,216
Electronically recorded obligations - operating	230	221
Short-term borrowings	10,336	10,136
Current portion of long-term borrowings	515	510
Income taxes payable	480	402
Provisions	952	455
Other	3,861	3,833
Total current liabilities	53,027	41,775
Non-current liabilities		
Long-term borrowings	500	500
Retirement benefit liability	683	700
Other	2,884	3,688
Total non-current liabilities	4,067	4,888
Total liabilities	57,095	46,664

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Net assets		
Shareholders' equity		
Share capital	7,186	7,186
Capital surplus	886	890
Retained earnings	19,225	18,884
Treasury shares	(381)	(633)
Total shareholders' equity	26,916	26,328
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,465	4,314
Deferred gains or losses on hedges	41	93
Foreign currency translation adjustment	2,602	2,782
Remeasurements of defined benefit plans	184	178
Total accumulated other comprehensive income	5,294	7,369
Total net assets	32,210	33,697
Total liabilities and net assets	89,305	80,361

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income (For the three months)

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	37,801	39,597
Cost of sales	33,303	34,884
Gross profit	4,498	4,713
Selling, general and administrative expenses	3,600	3,717
Operating profit	898	996
Non-operating income		
Interest income	16	23
Dividend income	129	145
Share of profit of entities accounted for using equity method	29	7
Foreign exchange gains	50	24
Other	32	20
Total non-operating income	257	221
Non-operating expenses		
Interest expenses	54	70
Share of loss of entities accounted for using equity method	3	1
Other	22	24
Total non-operating expenses	80	96
Ordinary profit	1,074	1,121
Extraordinary income		
Gain on sale of non-current assets	-	1
Gain on sale of investment securities	147	154
Total extraordinary income	147	156
Extraordinary losses		
Loss on retirement of non-current assets	0	0
Loss on withdrawal of business	14	-
Total extraordinary losses	14	0
Profit before income taxes	1,207	1,278
Income taxes - current	150	392
Income taxes - deferred	179	(46)
Total income taxes	330	345
Profit	877	932
Profit attributable to owners of parent	877	932

Quarterly Consolidated Statement of Comprehensive Income (For the three months)

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	877	932
Other comprehensive income		
Valuation difference on available-for-sale securities	150	1,849
Deferred gains or losses on hedges	(13)	52
Foreign currency translation adjustment	(498)	180
Remeasurements of defined benefit plans, net of tax	(1)	(6)
Total other comprehensive income	(362)	2,075
Comprehensive income	514	3,007
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	514	3,007