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.

October 29, 2025

Company name: GECOSS CORPORATION
Name of representative: Yoshiyuki Nobusa, President and CEO
(Stock code: 9991; Tokyo Stock Exchange Prime Market)
Contact: Kenji Tanigaki, Executive Officer, General Manager, Corporate Planning Department
(Phone: +81-3-6699-7404)

Notice Concerning Revisions to Consolidated Earnings Forecast for Year Ending March 31, 2026, and Dividends of Surplus (Increase to Interim Dividend)

GECOSS CORPORATION (the "Company") hereby announces that, at a meeting of the Board of Directors held on October 29, 2025, it resolved to revise its full-year consolidated earnings forecast for the year ending March 31, 2026, announced on April 24, 2025, in reflection of business results for the six months ended September 30, 2025 (from April 2025 to September 2025). At the same meeting of the Board of Directors, the Company also resolved to increase the dividend amount to be paid as the interim dividend. The details are described below.

1. Details of revisions to earnings forecast

(1) Revisions to full-year consolidated earnings forecast for the year ending March 31, 2026

	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Basic earnings per share
	(Millions of yen)	(Millions of yen)	(Millions of yen)	(Millions of yen)	(Yen)
Previous forecast (A)	111,000	6,700	7,000	4,800	142.67
Revised forecast (B)	110,000	6,900	7,400	4,950	147.12
Change (B-A)	(1,000)	200	400	150	
Change (%)	(0.9)	3.0	5.7	3.1	
(Reference) Results of previous year (Year ended March 31, 2025)	111,550	6,851	6,794	4,543	134.77

(2) Reasons for the revisions

During the six months ended September 30, 2025, net sales in the heavy temporary construction business fell below expectations due mainly to a reduction in orders for low-profit projects among sales to distributors. However, profit exceeded expectations due to steady progress in properties, including the bringing forward of certain projects, and progress in efforts to improve profitability. In light of the above, the Company has revised its full-year consolidated earnings forecast.

(Reference) Results for the six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)

	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Basic earnings per share
	(Millions of yen)	(Millions of yen)	(Millions of yen)	(Millions of yen)	(Yen)
Previous forecast (A)	56,000	3,300	3,400	2,300	68.36
Results (B)	54,921	3,731	4,122	2,755	81.90
Change (B-A)	(1,079)	431	722	455	
Change (%)	(1.9)	13.1	21.2	19.8	

2 Dividends of surplus (interim dividend)

(1) Details of dividends of surplus (interim dividend)

	Determined amount (Interim dividend for year ending March 31, 2026)	Most recent dividend forecast (Announced on Apr. 24, 2025)	Actual results for the previous year (Interim dividend for year ended Mar. 31, 2025)
Record date	September 30, 2025	September 30, 2025	September 30, 2024
Dividend per share	¥25	¥23	¥20
Total amount of dividends	¥845 million	–	¥676 million
Effective date	December 1, 2025	–	December 2, 2024
Source of dividends	Retained earnings	–	Retained earnings

(Reference) Forecast of annual dividend

	Dividend per share		
	Second quarter-end	Year-end	Total
Previous forecast	¥23.00	¥34.00	¥57.00
Revised forecast	–	¥34.00	¥59.00
Actual results for the current year	¥25.00	–	–
Actual results for the previous year (Year ended Mar. 31, 2025)	¥20.00	¥34.00	¥54.00

(2) Reasons for the revision

The Company regards returning profits to shareholders as a priority management issue and has set the following dividend policy in its Medium-Term Business Plan (FY2025 to FY2027).

- Dividend payout ratio: Approx. 40%
- Dividend on equity (DOE) ratio: 2.5% or higher
  * DOE = Amount of dividends paid (interim + year-end) ÷ Shareholders' equity at the beginning of the period under review

In accordance with the above policy and in light of the aforementioned revisions to the full-year consolidated earnings forecast, the Company has set a forecast for its annual dividend per share of 59 yen (consolidated dividend payout ratio of 40.1%). With regard to the difference between the previous and revised forecast (2 yen per share), taking into account the Company's actual results for the six months ended September 30, 2026, the Company has decided to increase the interim dividend to 25 yen per share, which constitutes an increase of 2 yen from its previous forecast.