



October 2, 2026

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 Regarding the Execution of a Business Alliance Agreement with Japan Foundation Engineering Co., Ltd.

GECOSS CORPORATION (the “Company”) hereby announces that it has agreed and resolved, at a meeting of the Board of Directors held today, to form a business alliance (hereinafter called “Business Alliance”) with Japan Foundation Engineering Co., Ltd. (Headquarters: Osaka; President & CEO: Iwao Nakahara; hereinafter called “Japan Foundation Engineering”), and entered into a business alliance agreement effective as of the same date. The details are described below.

1. Background of Business Alliance

The Company strives to build a safe and secure society by meeting a wide range of needs in the construction industry through its heavy temporary construction business, which includes the leasing and sale of temporary construction materials and the design and execution of temporary construction works, as well as its construction machinery business, which engages in the leasing of construction machinery and equipment. Based on the Medium-Term Business Plan (FY2025 to FY2027) announced on March 26, 2025, the Company is promoting the diversification of its business portfolio by expanding its business into fields surrounding earth-retaining works and related construction activities, with its heavy temporary construction business serving as its core business.

Leveraging its drilling and grouting technologies cultivated over more than 70 years in its domestic operations, Japan Foundation Engineering provides integrated services ranging from geological surveys and foundation consulting to foundation works and ground improvement works, maintenance, repair, and environmental conservation, and has established a strong track record supported by advanced technical expertise. In addition, Japan Foundation Engineering is also actively working to promote labor saving, enhance safety, and improve productivity by advancing the development and practical application of automated construction technologies. Japan Foundation Engineering positions its overseas business as a medium- to long-term growth area and is expanding its business with ground improvement works as its core business foundation.

As a result of discussions between the Company and Japan Foundation Engineering regarding the effective

utilization of their respective strengths and business foundations to enhance their existing business, as well as the creation of new business opportunities through the sharing of know-how and infrastructure, the parties have reached a mutual understanding that combining their respective strengths and promoting collaboration will enable them to establish a relationship that contributes to the enhancement of their corporate value.

The Company believes that synergies can be generated through the complementary combination of its extensive expertise accumulated over many years in the heavy temporary construction business and construction machinery business, together with its network of business partners, and Japan Foundation Engineering's technological capabilities in foundation works, ground improvement works and automated construction technologies. Accordingly, the Company has determined that this Business Alliance will contribute to the further expansion of its existing businesses and growth areas, as well as the enhancement of its corporate value.

2. Details of Business Alliance

The areas and scope of the Business Alliance currently contemplated by the parties are as follows. The specific details, scope and implementation methods of the Business Alliance will be determined promptly through discussions between the parties, with the aim of realizing the benefits of the alliance at an early stage.

- (1) Enhancement of existing businesses by effectively leveraging the strengths and business foundations of both companies
- (2) Creation of new business opportunities by utilizing the expertise and infrastructure of both companies
- (3) Joint development of new technologies
- (4) Collaboration in overseas markets and business development activities

3. Overview of Business Alliance Partner

(1) Name	Japan Foundation Engineering Co., Ltd.	
(2) Location	1-9-14 Tenma, Kita-ku, Osaka	
(3) Name and job title of representative	Iwao Nakahara, President & CEO	
(4) Description of business	General foundation engineering works: • Slope stabilization works, dam foundation works, anchoring works, construction using heavy machinery, grouting works, maintenance and repair works, environmental conservation works, and related businesses • Construction consulting services and geological survey	
(5) Share capital	5,907,978,000 yen	
(6) Date of establishment	November 5, 1953	
(7) Major shareholders and shareholder equity ratio (As of March 31, 2026)	Japan Foundation Engineering Business Partner Shareholding Association	14.68%
	JDC Corporation	5.64%
	Japan Foundation Engineering Employee Shareholding Association	4.22%
	Resona Bank, Limited	4.22%
	The Hokuriku Bank, Ltd.	4.08%

	TOYOSHOGI Co., Ltd.	3.74%	
	Nippon Life Insurance Company	2.77%	
	Sadao Maekawa	2.12%	
	Mitsubishi UFJ Trust and Banking Corporation	1.89%	
	Maruzen Showa Unyu Co., Ltd.	1.89%	
(8) Relationship between the Company and said company	Capital relationship	None	
	Personnel relationship	None	
	Business relationship	The said company receives orders for foundation work, temporary construction work, etc. from the Company.	
	Status as a related party	None	
(9) Consolidated operating results and financial positions of the company for the last three years			
Fiscal year ended	March 31, 2024	March 31, 2025	March 31, 2026
Consolidated net assets	¥21,940 million	¥22,953 million	¥24,718 million
Consolidated total assets	¥32,839 million	¥31,779 million	¥38,548 million
Consolidated net assets per share	¥1,094.88	¥1,191.05	¥1,351.37
Consolidated net sales	¥23,575 million	¥30,279 million	¥27,353 million
Consolidated operating income	¥1,012 million	¥1,891 million	¥1,455 million
Consolidated ordinary income	¥1,401 million	¥1,924 million	¥2,094 million
Profit attributable to owners of parent	¥932 million	¥1,439 million	¥1,659 million
Consolidated basic earnings per share	¥46.57	¥74.13	¥89.65
Dividends per share	¥16.00	¥24.00	¥30.00

4. Schedule

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| (1) Date of resolution by the Board of Directors: | October 2, 2026 |
| (2) Date of execution of the agreement: | October 2, 2026 |
| (3) Commencement Date of the Business Alliance: | October 2, 2026 |

5. Future outlook

The impact of the Business Alliance on the Company's financial results is expected to be minimal. The Company will promptly announce any matters requiring disclosure in the future.