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November 5, 2026

Company name: GECOSS CORPORATION
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(Stock code: 9991; Tokyo Stock Exchange Prime Market)
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Notice Concerning Revisions to Consolidated Earnings Forecast for Year Ending March 31, 2027, Dividends of Surplus (Interim Dividend), and Revisions to Year-End Dividend Forecast (Increase)

GECOSS CORPORATION (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on November 5, 2026, to revise its full-year consolidated earnings forecast for the year ending March 31, 2027, announced on May 11, 2026, as well as pay dividends of surplus (interim dividend) and revise its year-end dividend forecast (increase), in reflection of performance progress during the six months ended September 30, 2026 (from April 2026 to September 2026) and the current business results.

1. Revisions to full-year consolidated earnings forecast for the year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(1) Details of the revisions

	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)	115,000	8,400	8,600	5,700	169.41
Revised forecast (B)	118,000	9,200	9,600	6,300	187.24
Change (B-A)	3,000	800	1,000	600	
Change (%)	2.6	9.5	11.6	10.5	
(Reference) Results of previous year (Year ended March 31, 2026)	115,680	8,012	8,709	5,853	173.96

(2) Reason for the revisions

Net sales and profit are both expected to exceed forecasts due mainly to steady progress in properties in the heavy temporary construction business and efforts to improve profitability during the six months ended September 30, 2026. In light of the above, the Company has revised its full-year consolidated earnings forecast.

2. Dividends of surplus (interim dividend)

(1) Details of the revisions

	Determined amount (Interim dividend for year ending March 31, 2027)	Most recent dividend forecast (Announced on May 11, 2026)	Actual results for the previous year (Interim dividend for year ended March 31, 2026)
Record date	September 30, 2026	September 30, 2026	September 30, 2025
Dividend per share	¥27	¥25	¥25
Total amount of dividends	¥912 million	-	¥845 million
Effective date	December 1, 2026	-	December 1, 2025
Source of dividends	Retained earnings	-	Retained earnings

(2) Reason for the revisions

In light of the financial results for the six months ended September 30, 2026 and the upward revision to the consolidated earnings forecast for the fiscal year ending March 31, 2027, the Company has decided to increase the interim dividend, which was previously announced at 25 yen per share, to 27 yen per share.

3. Revisions to the year-end dividend forecast

(1) Details of the revisions

	Dividends per share		
	Second quarter-end	Year-end	Total
Previous forecast	¥25.00	¥44.00	¥69.00
Revised forecast		¥48.00	¥75.00
Actual results for the current year	¥27.00		
Actual results for the previous year (Year ended March 31, 2026)	¥25.00	¥44.00	¥69.00

(2) Reason for the revisions

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 its year-end dividend forecast to 48 yen per share, which constitutes an increase of 4 yen from its previous forecast, and annual dividend forecast of 75 yen per share (consolidated dividend payout ratio of 40.1%).

(Note) These forecasts are based on information available as of the date of announcement of this notice. Actual results may differ from the forecast figures due to various factors in the future.