The following statement is an English-language translation of the original Japanese-language document provided for your convenience.
In the event there is any discrepancy between the Japanese and English versions, the Japanese version is presumed to be correct.

June 3, 2024

To whom it may concern:

Company name: JGC HOLDINGS CORPORATION
Representative: Masayuki Sato
Chairman, Representative Director and CEO
(Code number: 1963, Stock Exchange: Tokyo)
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Partial Amendments of “Summary-Consolidated Financial Statements” and “Outline of Financial Results for Fiscal Year 2023”

JGC Holdings Corporation (the “Company”) hereby announces that there are amendments to “Summary-Consolidated Financial Statements” and “Outline of financial results for fiscal year 2023,” disclosed on May 14, 2024. There is no amendment in numerical data (XBRL).

1. Reasons for Amendment

There were errors in the documents the company disclosed on May 14, 2024.

2. Details for Amendment

Please refer to the sentences below. Amendments are circled in red.

(i) “Summary-Consolidated Financial Statements”
P.10 Segment Information
Information by reportable segment
Fiscal year ended March 31, 2024 (April 1, 2023 – March 31, 2024)

【Before amendment】

Fiscal year ended March 31, 2024 (April 1, 2023 - March 31, 2024) (Millions of yen)

	Reportable segment			Others	Total	Adjustment	Consolidated
	Total Engineering	Functional Materials Manufacturing	Subtotal				
Net sales							
Sales to external customers	773,106	52,012	825,119	7,475	832,595	—	832,595
Inter-segment sales or transfers	12	5	18	3,937	3,955	(3,955)	—
Total	773,119	52,018	825,137	11,413	836,550	(3,955)	832,595
Segment profit (loss)	(22,094)	7,251	(14,843)	2,010	(12,832)	(6,163)	(18,995)
Segment assets	516,835	73,225	590,061	32,604	622,666	169,630	792,296
Others:							
Depreciation	2,696	3,349	6,046	633	6,680	3,022	9,702
Increase in property, plant and equipment and intangible assets	2,647	7,597	10,244	50	10,295	10,105	20,400

Notes:

1. "Other" includes business activities of consulting, management of real estate, water desalination, and production and sale of oil and gas.
2. "Adjustment" is as follows:

(1) Adjustment for segment profit (loss) of ¥(6,163) million represents elimination of inter-segment transactions of ¥89 million and corporate expenses unallocated to any reportable segment of ¥(6,252) million. Adjustment for depreciation of ¥3,022 million represents corporate expenses unallocated to any reportable segment. Corporate expenses are mainly the general and administrative expenses not attributable to any reportable segment and the group administrative expenses of the Company.

(2) Adjustment for segment assets of ¥169,630 represents elimination of inter-segment transactions of ¥(62,314) million and corporate assets unallocated to any reportable segment of ¥231,944 million. Corporate assets are mainly cash and deposits, investment securities and non-current assets (buildings and land, etc.) of the Company.

(3) Adjustment for increase in property, plant and equipment and intangible assets of ¥10,105 million represents corporate assets unallocated to any reportable segment. Depreciation pertaining to the increase in property, plant and equipment and intangible assets is also included in the adjustment as a part of the corporate expenses unallocated to any reportable segment.

3. Segment profit (loss) is reconciled to operating loss on the consolidated statement of operations.

【After amendment】

Fiscal year ended March 31, 2024 (April 1, 2023 - March 31, 2024) (Millions of yen)

	Reportable segment			Others	Total	Adjustment	Consolidated
	Total Engineering	Functional Materials Manufacturing	Subtotal				
Net sales							
Sales to external customers	773,106	52,012	825,119	7,475	832,595	—	832,595
Inter-segment sales or transfers	12	5	18	3,937	3,955	(3,955)	—
Total	773,119	52,018	825,137	11,413	836,550	(3,955)	832,595
Segment profit (loss)	(22,094)	7,251	(14,843)	2,010	(12,832)	(6,163)	(18,995)
Segment assets	516,835	73,225	590,061	32,604	622,666	169,630	792,296
Others:							
Depreciation	2,696	3,349	6,046	633	6,680	3,022	9,702
Increase in property, plant and equipment and intangible assets	2,647	7,597	10,244	50	10,295	7,877	18,172

Notes:

1. "Other" includes business activities of consulting, management of real estate, water desalination, and production and sale of oil and gas.
2. "Adjustment" is as follows:

(1) Adjustment for segment profit (loss) of ¥(6,163) million represents elimination of inter-segment transactions of ¥89 million and corporate expenses unallocated to any reportable segment of ¥(6,252) million. Adjustment for depreciation of ¥3,022 million represents corporate expenses unallocated to any reportable segment. Corporate expenses are mainly the general and administrative expenses not attributable to any reportable segment and the group administrative expenses of the Company.

(2) Adjustment for segment assets of ¥169,630 represents elimination of inter-segment transactions of ¥(62,314) million and corporate assets unallocated to any reportable segment of ¥231,944 million. Corporate assets are mainly cash and deposits, investment securities and non-current assets (buildings and land, etc.) of the Company.

(3) Adjustment for increase in property, plant and equipment and intangible assets of ¥7,877 million represents corporate assets unallocated to any reportable segment. Depreciation pertaining to the increase in property, plant and equipment and intangible assets is also included in the adjustment as a part of the corporate expenses unallocated to any reportable segment.

3. Segment profit (loss) is reconciled to operating loss on the consolidated statement of operations.

(ii) “Outline of financial results for fiscal year 2023”

P15. Reference (Net sales & New Contracts by Region)

【Before amendment】

Reference (Net sales & New Contracts by Region)

Net sales

【Unit: Billions of Yen】

	FY2022		FY2023	
Japan	173.1	(28.5%)	222.5	(26.8%)
Asia	62.4	(10.3%)	129.4	(15.6%)
Middle East	148.4	(24.5%)	286.7	(34.6%)
Africa	32.0	(5.3%)	22.4	(2.7%)
Americas & Others	190.8	(31.4%)	168.4	(20.3%)
Total	606.8	(100.0%)	829.6	(100.0%)

New contracts (Total Engineering)

【Unit: Billions of Yen】

	FY2022		FY2023	
Japan	127.6	(15.5%)	157.2	(53.5%)
Asia	251.0	(30.5%)	53.4	(18.2%)
Middle East	310.1	(37.6%)	45.3	(15.4%)
Africa	10.1	(1.2%)	3.9	(1.4%)
Americas & Others	125.0	(15.2%)	33.7	(11.5%)
Total	823.9	(100.0%)	293.8	(100.0%)

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【After amendment】

Reference (Net sales & New Contracts by Region)

Net sales

【Unit: Billions of Yen】

	FY2022		FY2023	
Japan	173.1	(28.5%)	222.5	(26.7%)
Asia	62.4	(10.3%)	131.8	(15.8%)
Middle East	148.4	(24.5%)	286.7	(34.4%)
Africa	32.0	(5.3%)	22.4	(2.7%)
Americas & Others	190.8	(31.4%)	168.9	(20.4%)
Total	606.8	(100.0%)	832.5	(100.0%)

New contracts (Total Engineering)

【Unit: Billions of Yen】

	FY2022		FY2023	
Japan	127.6	(15.5%)	157.2	(53.5%)
Asia	251.0	(30.5%)	53.4	(18.2%)
Middle East	310.1	(37.6%)	45.3	(15.4%)
Africa	10.1	(1.2%)	3.9	(1.4%)
Americas & Others	125.0	(15.2%)	33.7	(11.5%)
Total	823.9	(100.0%)	293.8	(100.0%)

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Please refer to the company website for amended “Summary-Consolidated Financial Statements” and “Outline of financial results for fiscal year 2023.”

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