



May 13, 2025

Company name:	MITSUI E&S Co., Ltd.
Name of representative:	Takeyuki Takahashi, President, Representative Director, and CEO (Securities code: 7003, TSE Prime Market)
Inquiries:	Kazuo Hayashi, Executive Officer, General Manager of Accounting Dept. (TEL: +81-3-3544-3210)

Notice Concerning Recording of Extraordinary Income and Losses

MITSUI E&S Co., Ltd. (the “Company”) hereby announces that the Company has recorded the extraordinary income and extraordinary losses for the fiscal year ended March 31, 2025, as follows:

1. Recording of reversal of provision for loss on business of subsidiaries and affiliates (extraordinary income) in non-consolidated financial results

The Company has been recording the provision for loss on business of subsidiaries and affiliates to the consolidated subsidiary that had incurred significant losses on a particular project in previous years. During the current fiscal year, the project was completed and negotiations were advanced with the relevant companies regarding the settlement of costs. As a result, the amount of excess liabilities at the said subsidiary decreased, and the Company has recorded extraordinary gain of 4.5 billion yen on the reversal of provision for loss on business of subsidiaries and affiliates.

The reversal of provision for loss on business of subsidiaries and affiliates does not affect the consolidated financial results, as it is recorded only in the non-consolidated financial results and is eliminated in the consolidated financial results.

2. Recording of provision for contract losses (extraordinary losses) in consolidated and non-consolidated financial results

In order to prepare for losses that may arise in connection with the future performance of contracts, the Company has decided to record provision for contract losses (extraordinary losses) of 3.8 billion yen at a reasonably estimated amount. The provision for contract losses is reflected in the “Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 (Under Japanese GAAP)” announced today.