

Date: June 18, 2026

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## **Notice of Partial Correction of “Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)”**

Hanwa Co., Ltd. (“Hanwa”) hereby announces that there were matters that should have been partially corrected in the “Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)” announced on May 12, 2026. As numerical data has also been corrected, we also submit the corrected numerical data.

### **1. Reason for Corrections**

This is to correct an error in the information regarding the increase in property, plant and equipment and intangible assets in the segment information of the “Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)”.

The corrections are only to the segment information and not to the consolidated balance sheets, the consolidated statements of income, or the consolidated statements of cash flows.

### **2. Details of Corrections**

Corrections are indicated by underlining.

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“3. Consolidated Financial Statements and Primary Notes

(5) Notes to Consolidated Financial Statements”

(Segment information, etc.)

[Segment information]

3. Segment information by business category for the year ended March 31, 2025 and 2026

【Before Correction】

Fiscal Year ended March 31, 2026

(Millions of yen)

	Reportable segments							Other business	Total	Adjustment	Consolidated
	Steel	Primary Metal	Metal Recycling	Foods	Energy & Living Materials	Overseas Sales Subsidiaries	Subtotal				
Net sales											
Customers	1,034,009	224,285	281,236	148,793	379,018	465,114	2,532,457	130,212	2,662,669	—	2,662,669
Intersegment	37,904	19,819	2,976	1,740	4,694	52,591	119,726	3,714	123,440	(123,440)	—
Total	1,071,913	244,105	284,212	150,533	383,713	517,705	2,652,183	133,926	2,786,110	(123,440)	2,662,669
Segment profit(loss)	38,707	(150)	1,302	3,041	8,541	5,528	56,970	2,132	59,103	(6,840)	52,262
Segment assets	542,029	106,569	90,194	85,975	75,604	149,364	1,049,737	46,582	1,096,319	116,342	1,212,662
Other items											
Depreciation	5,875	131	596	195	450	996	8,244	361	8,606	647	9,253
Amortization of goodwill	—	—	—	75	—	—	75	493	569	—	569
Interest income	775	984	20	3	147	1,132	3,063	41	3,105	590	3,696
Interest expenses	4,982	1,678	815	1,762	539	1,607	11,386	423	11,810	(4,236)	7,574
Share of profit (loss) of entities accounted for using equity method	2,673	(4,004)	104	—	96	(542)	(1,672)	—	(1,672)	—	(1,672)
Investment in entities accounted for using equity method	10,996	5,987	802	—	1,235	16,176	35,198	—	35,198	—	35,198
Increase in property, plant and equipment and intangible assets	4,454	168	640	199	1,603	1,123	8,190	714	8,904	812	9,717

- Notes:
1. “Other business” represents businesses such as the housing materials section and machinery section which are not included in reportable segments.
  2. Adjustments are as follows:
    - (1) Adjustments of (¥6,840) million for segment profit or loss include intersegment elimination and Group costs that were not allocated to reportable segments. These Group costs consist mainly of expenses of administrative departments.
    - (2) Adjustments of ¥116,342 million for segment assets include Group assets that were not allocated to reportable segments. These Group assets consist mainly of cash and cash equivalents, investment securities and assets of administrative departments.
    - (3) Adjustments of ¥647 million for depreciation include mainly depreciation expenses of Group assets.
    - (4) Adjustments of ¥4,827 million for interest income and interest expenses net include intersegment elimination, income and expenses that were not allocated to reportable segments.
    - (5) Adjustments of ¥812 million for increases in property, plant and equipment and intangible assets are increases in Group assets.

【After Correction】

Fiscal Year ended March 31, 2026

(Millions of yen)

	Reportable segments							Other business	Total	Adjustment	Consolidated
	Steel	Primary Metal	Metal Recycling	Foods	Energy & Living Materials	Overseas Sales Subsidiaries	Subtotal				
Net sales											
Customers	1,034,009	224,285	281,236	148,793	379,018	465,114	2,532,457	130,212	2,662,669	—	2,662,669
Intersegment	37,904	19,819	2,976	1,740	4,694	52,591	119,726	3,714	123,440	(123,440)	—
Total	1,071,913	244,105	284,212	150,533	383,713	517,705	2,652,183	133,926	2,786,110	(123,440)	2,662,669
Segment profit(loss)	38,707	(150)	1,302	3,041	8,541	5,528	56,970	2,132	59,103	(6,840)	52,262
Segment assets	542,029	106,569	90,194	85,975	75,604	149,364	1,049,737	46,582	1,096,319	116,342	1,212,662
Other items											
Depreciation	5,875	131	596	195	450	996	8,244	361	8,606	647	9,253
Amortization of goodwill	—	—	—	75	—	—	75	493	569	—	569
Interest income	775	984	20	3	147	1,132	3,063	41	3,105	590	3,696
Interest expenses	4,982	1,678	815	1,762	539	1,607	11,386	423	11,810	(4,236)	7,574
Share of profit (loss) of entities accounted for using equity method	2,673	(4,004)	104	—	96	(542)	(1,672)	—	(1,672)	—	(1,672)
Investment in entities accounted for using equity method	10,996	5,987	802	—	1,235	16,176	35,198	—	35,198	—	35,198
Increase in property, plant and equipment and intangible assets	3,734	98	581	157	277	1,123	5,972	635	6,608	479	7,088

- Notes:
1. “Other business” represents businesses such as the housing materials section and machinery section which are not included in reportable segments.
  2. Adjustments are as follows:
    - (1) Adjustments of (¥6,840) million for segment profit or loss include intersegment elimination and Group costs that were not allocated to reportable segments. These Group costs consist mainly of expenses of administrative departments.
    - (2) Adjustments of ¥116,342 million for segment assets include Group assets that were not allocated to reportable segments. These Group assets consist mainly of cash and cash equivalents, investment securities and assets of administrative departments.
    - (3) Adjustments of ¥647 million for depreciation include mainly depreciation expenses of Group assets.
    - (4) Adjustments of ¥4,827 million for interest income and interest expenses net include intersegment elimination, income and expenses that were not allocated to reportable segments.
    - (5) Adjustments of ¥479 million for increases in property, plant and equipment and intangible assets are increases in Group assets.