Note) This is an English translation of the Japanese original prepared for the readers' convenience. Should there be any inconsistency between the translation and the original Japanese text, the latter shall prevail.

June 30, 2026

To Whom It May Concern:

Company name: NS Solutions Corporation
Representative: Kazuhiko Tamaoki
Representative Director & President
(Code: 2327 TSE Prime Market, NSE, FSE)
Contact: Atsushi Tamura
Director, General Administration Dept.
Corporate Administration Bureau
(TEL: (+81)3-6899-6000)

Matters Concerning Controlling Shareholder, Etc.

We hereby announces that, with regard to Nippon Steel Corporation, which is a parent company of the Company, the matters concerning controlling shareholders, etc. are as described below.

１. Trade name, etc. of parent company, controlling shareholder (excluding parent company), other affiliated company or parent company of other affiliated company

(As of March 31, 2026)

Name	Attribute	Ratio of voting rights held (%)			Financial instruments exchange, etc. on which the issued shares, etc. are listed
		Voting rights directly held	Voting rights subject to aggregation	Total	
Nippon Steel Corporation	Parent company	63.43	－	63.43	・ Prime Market of Tokyo Stock Exchange, Inc. ・ Premier Market of Nagoya Stock Exchange,Inc. ・ Fukuoka Stock Exchange, Incorporated ・ Sapporo Securities Exchange

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２. Positioning of the Company in the corporate group centering on the parent company, etc. and other relationships between the Company and the parent company, etc.

（１） The position of the Company within the corporate group of the parent company, as well as the business relationships, personnel connections, and capital relationships with the parent company and its group companies

Nippon Steel Corporation is our parent company, owning 63.43% of our voting rights as of March 31 of this year. The company is a business entity that promotes the steelmaking business and also serves as a holding company for business segment companies that operate engineering, chemicals & materials, and system solutions. Each business segment company shares Nippon Steel Group's management strategy and independently and Promote business activities in parallel. As a company within the system solutions business segment, we provide comprehensive information system services—ranging from consulting to system planning, design, and implementation, as well as operation and maintenance—to support our clients in resolving their business challenges and creating new business models from both management and information technology perspectives.

Regarding personnel relationships, as of the submission date, one of Nippon Steel Corporation's Executive Officers serves as a non-full-time director (not an Audit Committee member) of the Company.

（２） Business Constraints, Risks, and Benefits of Belonging to the Parent Company's Corporate Group, and the Impact on Management and Business Activities from Business, Personnel, and Capital Relationships with the Parent Company and Its Group Companies

In the relationship described in (1) above, Nippon Steel Corporation requires us to operate autonomously, and there are no specific constraints on our business activities. Our company has earned the support of a wide range of customers, including those in the manufacturing, distribution, transportation, telecommunications, and financial sectors, as well as government agencies. Among these, We have maintained a stable business relationship with the company, and in the fiscal year 2025, our consolidated sales to them amounted to 70,555 million yen, accounting for 18.5% of total sales, making them our largest customer.

Computer systems in the steelmaking business are critical infrastructures that support overall business activities such as order management, production, shipping, and quality control, and enable the utilization of diverse data. Our role as a subsidiary in accumulating know-how and ensuring the continuity of human resource supply is essential for Nippon Steel Corporation to differentiate itself and maintain competitiveness in the steel industry. Furthermore, the implementation of advanced IT in the steelmaking business and promotion of digital transformation (DX) by the Company creates significant synergy with Nippon Steel Corporation. We believe that operating as part of the Nippon Steel Group, leveraging our achievements and technology developed in the steelmaking business to provide various services to other clients, maximizes our corporate value.

（３） Ensuring a Certain Degree of Independence from the Parent Company

The Company is a company with an Audit and Supervisory Committee. The Board of Directors currently consists of five internal directors and six independent outside directors. We have established special committees, including the "Officer Personnel and Compensation Committee," which is composed of a majority of independent outside directors, and the "Parent Company Transactions Review Committee," which consists solely of independent outside directors, ensuring a certain degree of independence from the parent company.

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３. Matters concerning transactions with controlling shareholder, etc.

For the Consolidated Fiscal Year (from April 1, 2025, to March 31, 2026)

(Unit: Million Yen)

Type	Name of Company, etc.	Nature of Relationship with Related Party	Transaction Amount	Outstanding Balance
Parent Company	Nippon Steel Corporation	Sales of Products, etc.	70,555	15,767
		Fund Deposit and Lending	(Deposit of Funds) 90,000 (Return of Fund) 177,600 (Interest Received) 918	94,402

(Note) 1 Transaction terms and conditions for sales of products, etc., are determined reasonably by referring to contract terms with other customers and market prices.

2 Interest rates for fund deposit and lending are determined reasonably, taking market interest rates into account.

４. Implementation Status of Measures to Protect Minority Shareholders When Conducting Transactions with the Parent Company

The Company has been contracted by the parent company to build and maintain internal information systems, etc., and transaction terms such as pricing are reasonably determined by referencing contractual terms with other clients and market prices.

For material transactions and actions with the parent company, the Company forms a Parent Company Transactions Deliberation Committee, all of whose members are Independent Outside Directors, every time such a transaction or action arises. The committee conducts its deliberations and considerations, and the Board of Directors makes a decision based on the results of those deliberations. The Board of Directors has confirmed that its transactions with the parent company were made under the same conditions as general transactions of the Company, also in light of the results of the deliberations by the Parent Company Transactions Deliberation Committee, and has judged that they do not harm the interests of the Company and that they contribute to shared interests of shareholders.

Furthermore, the Company’s basic policy is to allocate its available funds to investments in human capital, growth initiatives, M&A, shareholder returns, and routine working capital. With regard to funds temporarily held pending such allocation, the Company selects temporary depository institutions at its discretion, taking into account safety, liquidity, and economic rationality. Among these, regarding deposits with our parent company (through the use of the Cash Management System (CMS)), we can withdraw the deposited funds at any time at our discretion, and the interest rate is structured to apply a certain spread based on the yen TIBOR. Since this rate is more favorable than the interest rates available for similar short-term deposit instruments available to us, we have determined that this is the optimal temporary deposit destination until the funds are utilized.

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