



April 27, 2026

To Whom It May Concern:

Company name: Nippon Steel Corporation  
Representative: Tadashi Imai  
Representative Director, President and COO  
(Code number: 5401, TSE Prime, NSE, FSE, and SSE)  
Contact: Public Relations Department  
Corporate Communications Division  
Telephone: +81-3-6867-2135, 2141, and 2146

**Announcement Regarding Differences in Subsidiary's Full-Year Non-Consolidated Financial Results between the Fiscal Year Ended March 31, 2026 and the Previous Fiscal Year**

Today, NS Solutions Corporation, a subsidiary of Nippon Steel Corporation (the "Company"), announced the differences between its non-consolidated financial results for the fiscal year ended March 31, 2026 (April 1, 2025 to March 31, 2026) and those for the previous year, as per the attachment.

The impact of the revision is immaterial with regard to the Company's consolidated financial results for fiscal year ended March 31, 2026.

Note: This document has been translated from the Japanese original for reference purposes only.  
In the event of any discrepancy between this translated document and the Japanese original,  
the original shall prevail.

(Attachment)



April 27, 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: Hideki Miyake, Director,  
Accounting & Finance Dept.  
(TEL. (+81)3-6899-6000)

**Notice of Differences in Full-Year Non-Consolidated Financial Results  
between the Fiscal Year Ended March 31, 2026 and the Previous Fiscal Year**

We hereby announce the differences between its non-consolidated financial results for the fiscal year ended March 31, 2026 (April 1, 2025 to March 31, 2026) and those for the previous year, as shown below.

1. Differences in non-consolidated financial results between the fiscal years ended March 31, 2026 (April 1, 2025 to March 31, 2026) and March 31, 2025 (April 1, 2024 to March 31, 2025)

(Millions of yen)

	Net sales	Operating profit	Ordinary profit	Profit
Results for the fiscal year ended March 31, 2025 (A)	286,197	29,145	31,945	74,118
Results for the fiscal year ended March 31, 2026 (B)	301,341	28,803	33,091	24,838
Change (B-A)	15,144	-342	1,146	-49,280
Rate of change (B-A) / A	+5.3%	-1.2%	+3.6%	-66.5%

2. Reasons for the differences

In the previous fiscal year, we recorded extraordinary income arising from the sale of all shares of Recruit Holdings Co., Ltd. held by us, which resulted in a year-on-year decrease of 66.5% in net income for the current fiscal year.

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