

June 30, 2025

Company name:	TOKYO STEEL MANUFACTURING CO., LTD.
Name of representative:	Nobuaki Nara Representative Director and President (Securities code: 5423; Prime Market)
Inquiries:	Soichiro Tsuda General Manager of Business Administration Headquarters)

Notice Regarding Membership Status and Considerations for Joining the Financial Accounting Standards Foundation

As of March 31, 2025, our company has not joined the Financial Accounting Standards Foundation, a public interest incorporated foundation. Therefore, in accordance with Article 409-2 of the Listing Regulations established by the Tokyo Stock Exchange, Inc., we hereby notify you of our status regarding membership in the Financial Accounting Standards Foundation, a public interest incorporated foundation, and our considerations regarding membership, as follows

1. Membership status of the Financial Accounting Standards Foundation

As of March 31, 2025, the last day of the most recent fiscal year, the Company is not a member of the Financial Accounting Standards Foundation.

2. Appropriate understanding of accounting standards, etc., and establishment of a system to respond appropriately to changes in accounting standards, etc.

In order to ensure proper financial reporting, we strive to obtain information from audit firms, companies, and organizations with expertise in accounting standards and their changes, and actively participate in various training programs related to accounting standards and their changes. Through these efforts, we are working to establish a system that can appropriately respond to the establishment and changes of accounting standards.

3. Considerations regarding membership in the Financial Accounting Standards Foundation

At this stage, we have no plans to join.