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Company name Mitsubishi Steel Mfg. Co., Ltd.

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(Securities code: 5632, Prime Market of the Tokyo Stock Exchange)

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Notice Concerning Recording of Non-operating Income in non-consolidated Financial Statements

Mitsubishi Steel Mfg. Co., Ltd. (MSM) announces the recording of non-operating income in the non-consolidated financial statements for the second quarter of the fiscal year as follows.

1. Details of Non-operating Income

During the second quarter of the fiscal year ending March 31, 2026, MSM has received dividends of ¥1,253 million from the shares of subsidiaries and associates.

2. Impact on our business performance

As a result of the receipt of such dividends, MSM records the above dividends as non-operating income in the non-consolidated financial statements for the fiscal year ending March 31, 2026.

Due to dividends from the share of subsidiaries and associates, there is no impact on the consolidated financial results for the fiscal year ending March 31, 2026.