

Company name	Mitsubishi Steel Mfg. Co., Ltd.
Representative:	Jun Yamaguchi, Representative Director, President & CEO (Securities code: 5632, Prime Market of the Tokyo Stock Exchange)
Address inquiries to:	Toshiki Akahane, Executive Officer, Head of Accounting Department (Tel.: +81-3-3536-3135)

## Notice Concerning Recording of Non-Operating Expenses in the non-consolidated financial statements

Mitsubishi Steel Mfg. Co., Ltd. announces the posting of non-operating expenses in the non-consolidated financial statements for the fiscal year as follows.

### Details

#### 1. Details of non-operating expenses

- As the financial position of our consolidated subsidiaries MSM NINGBO SPRING CO., LTD. and MSM SPRING INDIA PVT.LTD. has deteriorated and the allowance for doubtful accounts of subsidiaries and affiliates has increased, the provision for doubtful accounts of subsidiaries and affiliates of ¥1,373 million was recorded as non-operating expenses.
- In the non-consolidated fiscal year ended March 31, 2025, interest expenses related to borrowings from financial institutions of ¥597 million were recorded as non-operating expenses.

#### 2. Impact on our business performance

- The aforementioned provision for allowance for doubtful accounts of subsidiaries and affiliates of ¥1,373 million is recorded only in the non-consolidated financial statements, and is eliminated in the consolidated financial statements. Therefore, there is no impact on consolidated profit or loss.
- Please refer to the “Summary of Financial Statements for the Fiscal Year Ended March 31, 2025 [Japanese GAAP] (Consolidated)” released today (May 14,2025) for the impact of the above non-operating expenses on our business performance.