

Disclaimer: This document is an English translation of the original document in Japanese and has been prepared solely for reference purposes. In the event of any discrepancy between this English translation and the original in Japanese, the original shall prevail in all respects.

December 25, 2025

|                         |   |
|-------------------------|---|
| Company name:           | Aichi Steel Corporation   |
| Representative:         | Naohide Goto, President   |
| Code number:            | 5482  |
| Stock exchange listing: | TSE Prime and NSE Premier   |
| Contact:                | Masaki Murakami, General<br>Manager of Finance & Accounting<br>Division<br>(TEL: +81-52-603-9227) |

### **Notice Concerning Recognition of Extraordinary Income from Return of Retirement Benefit Trust Assets**

Aichi Steel Corporation (the “Company”) has established a retirement benefit trust to provide for future retirement benefits. The plan assets, including the retirement benefit trust assets, are in excess of defined benefit obligations, and this situation is expected to continue in the future. Therefore, the Company has received a partial return of the retirement benefit trust assets. As a result, the Company will record gains on the return of the retirement benefit trust assets.

#### **1. Details of the return of retirement benefit trust assets**

- (1) Date of return: December 25, 2025
- (2) Amount returned: 22,300 million yen

#### **2. Impact on financial results**

The Company will record gains of 10,959 million yen on the return of retirement benefit trust assets as extraordinary income in its non-consolidated financial results for the fiscal year ending March 31, 2026.

The Company prepares its consolidated financial results in accordance with International Financial Reporting Standards (IFRS), and therefore this matter has no impact on profit for the period in the consolidated financial results.