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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 Manager of Finance & Accounting Division (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.