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June 25, 2026

Company Name: TOKYO STEEL MANUFACTURING CO., LTD
Representative: Nobuaki Nara, President
Code No: 5423, Tokyo Stock Exchange Prime Market
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Notice Regarding Membership Status and Considerations for Joining the Financial Accounting Standards Foundation

As our company is not a member of the Financial Accounting Standards Foundation, a public interest incorporated foundation, as of March 31, 2026, we hereby provide notification of our membership status and our considerations regarding membership in the Financial Accounting Standards Foundation, in accordance with rule 409-2 of the Securities Listing Regulations established by Tokyo Stock Exchange, Inc., as set forth below.

1. Membership Status with the Financial Accounting Standards Foundation

As of March 31, 2026, the last day of the most recently completed fiscal year, the Company is not a member of the Financial Accounting Standards Foundation, a public interest incorporated foundation.

2. Appropriate Understanding of Accounting Standards and Establishment of a System to Respond Accurately to Changes in Accounting Standards

In order to ensure proper financial reporting, the Company strives to obtain information from audit firms, companies, and organizations with expertise in accounting standards and their revisions. In addition, we actively participate in various training programs relating to the content of accounting standards and their changes. Through these efforts, we are working to establish a framework capable of responding appropriately to the introduction and revision of accounting standards.

3. Considerations Regarding Membership in the Financial Accounting Standards Foundation

At this stage, the Company has no plans to apply for membership in the future.