

COMPANHIA SIDERÚRGICA NACIONAL

Publicly-held Company

CNPJ/MF nº 33.042.730/0001-04

NIRE 35.300.396.090

MATERIAL FACT

Companhia Siderúrgica Nacional (“Companhia” or “CSN”) (B3: CSNA3; NYSE: SID), in compliance with article 157, paragraph 4º, of Law nº 6,404/1976 and CVM Resolution No. 44/2021, hereby informs its shareholders and the market in general that its Board of Directors has authorized its management to initiate a structured divestment project involving significant assets, with the purpose of definitively address the Group’s capital structure, as summarized in a notice to the market disclosed to the market on this date.

The Company intends to begin, in 2026, the implementation of the strategic initiatives required to reduce indebtedness and optimize the Group’s capital structure, including the divestment of key assets with the objective of deleveraging between R\$15 to R\$18 billion. These actions will allow the Company to concentrate on the segments with the highest profitability, growth potential and synergies.

The intended asset divestments are part of management’s strategy aimed at achieving the potential, over the next eight years, to double CSN’s EBITDA and reach a sustainable leverage level of approximately 1.0x net debt to EBITDA. Any sales of equity interests in the assets will be subject to customary conditions applicable to similar transactions, including the receipt of legal, antitrust and regulatory approvals, without prejudice to any additional conditions that may be set forth in the definitive transaction documents.

CSN undertakes to keep its shareholders and the market in general duly informed about any relevant developments related to these projects, in accordance with the applicable legislation.

São Paulo, January 15th, 2026.

Antonio Marco Campos Rabello

Chief Financial and Investor Relations Officer

Companhia Siderúrgica Nacional