



February 9, 2024

Company Japan Investment Adviser Co., Ltd.

Representative President & CEO Naoto Shiraiwa

(TSE Prime Market, Stock Code: 7172)

Contact Board of Director Takeshi Sugimoto

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Notice of the Recording of Deferred Tax Asset

Japan Investment Adviser Co., Ltd. ("The Company") today announces that it has recorded a deferred tax asset as follows in the fiscal year ending December 31, 2023 (from January 1, 2023 to December 31, 2023).

1. Detail of Deferred Tax Asset

The Company has carefully examined the recoverability of its deferred tax assets, taking into consideration its business performance for the fiscal year ending December 31, 2023 and future trends.

As a result, the Company has recognized deferred tax assets (income) of 2,672 million yen in the consolidated financial statements for the fiscal year ended December 31, 2023.

2. Impact on financial results

The impact of deferred tax asset on our business performance is reflected in the "Consolidated Financial Results for the Fiscal Year Ended December 31, 2023 (FY2023)" released today.

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