February 7, 2025

Company Japan Investment Adviser Co., Ltd.
Representative Naoto Shiraiwa, President & CEO
(TSE Prime Market, Stock Code: 7172)
Contact Board Director, Takeshi Sugimoto
TEL. 81-3-6550-9307

Notice of the Recording of Non-Operating Income (Foreign Exchange Gains)

Japan Investment Adviser Co., Ltd. (hereinafter referred to as "JIA") today announces that it records a non-operating income (foreign exchange Gains) in our non-consolidated financial results for the fiscal year ending December 31, 2024 (January 1, 2024 to December 31, 2024) as follows.

1. Details of Non-Operating Income (foreign exchange Gains)

During the fiscal year ending December 31, 2024 (January 1, 2024 to December 31, 2024), foreign exchange gains of about JPY 1,716 million records in non-operating income due to fluctuations in foreign exchange gains.
This is primarily a valuation gain of assets denominated in foreign currencies converted at the exchange rate as of the end of this fiscal year.

2. Impact on financial results

The impact of foreign exchange gains on JIA's business performance is reflected in the "Consolidated Financial Results for the Fiscal Year Ended December 31, 2024 (Japanese GAAP) " released today.
The impact of this change on JIA's consolidated financial statements is minor.

Inquiries:
PR/IR group
TEL: 81-3-6550-9307

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