



May 29, 2026

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| Representative | President & CEO Naoto Shiraiwa (TSE Prime Market, Stock Code: 7172) |
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Notice of the fund procurement through “Positive Impact Finance”

Japan Investment Adviser Co., Ltd. (hereinafter referred to as “JIA”) concluded a contract for positive impact finance based on Aozora ESG Framework Loan with Aozora Bank, Ltd. (Representative Director, President, and CEO: Hideto Oomi, Head office: Chiyoda-ku, Tokyo; hereinafter referred to as “Aozora Bank”) on May 29, 2026.

1. What is Positive Impact Finance?

This is a loan that is offered so that financial institutions can support the activities for realizing sustainability-oriented business administration in a continuous manner while comprehensively analyzing and evaluating the impact (positive and negative effects) of business activities on the environment, society, and economy.

JIA determined “priority initiatives and evaluation indicators” in important impact domains related to business activities as mentioned later, and they were evaluated by Aozora Bank.

Aozora Bank received the second opinion, which indicates that the positive impact finance evaluation system of Aozora Bank complies with the Principles for Positive Impact Finance^{*1}, from Rating & Investment Information, Inc. as “Aozora Positive Impact Finance” on June 1, 2023. Aozora Bank offers loans through “Positive Impact Finance” after confirming that our activities comply with the Principles for Positive Impact Finance.

*1 What are the Principles for Positive Impact Finance?

These were formulated by United Nations Environment Programme Finance Initiative (UNEP FI) in January 2017, as principles for enabling financial institutions to actively conduct investment and give loans for attaining the SDGs. These specify funding methods for reducing the negative effects of loanees/investees and enhancing positive effects with realistic, reliable methods. These are composed of four principles regarding “definitions,” “framework,” “transparency,” and “evaluation.”

2. Priority measures and evaluation indicators

| Priority measures | evaluation indicators |
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| Reduction of environmental burdens while maintaining or expanding transportation systems | <Evaluation indicator> Ratio of leasable aircraft with high environmental performance* ² <Goal> 70% or higher by 2027 (excluding the lease of cargo airplanes and engines) (FY2025 Result: 66%) |
| | <Evaluation indicator> Number of transactions for leasing aircraft <Goal> 45 per year by FY 2027 (FY2025 Result: 42) |
| Provision of a comfortable working environment and promotion of diversity | <Evaluation indicator> Ratio of female directors* ³ <Goal> 30% by FY 2027 (As of the end of March 2026: 33.3%) |
| | <Evaluation indicator> Ratio of female managers* ³ <Goal>15% by FY 2028 20% by FY 2030 (FY2025 Result: 8.2%) |
| | <Evaluation indicator> Ratio of male employees who have taken childcare leave and the ratio of employees who have used the holiday system* ³ <Goal> 100% in every fiscal year (FY2025 Result: 100%) |

*2 Environmentally enhanced models announced by both Boeing and Airbus

*3 Non-consolidated figures

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