



May 17, 2024

For immediate release

Company name: Ahresty Corporation  
Representative: Shinichi Takahashi, President & COO  
(Code number: 5852 Tokyo Stock Exchange Prime)  
Contact for inquiries: Atsushi Shimizu, Executive Officer  
and General Manager, Management  
Planning Department  
(TEL 03-6369-8664)

## Notice on Partial Reversal of Deferred Tax Liabilities and Difference between Consolidated Full-Year Results Forecasts and Actual Results Figures

Ahresty Corporation (“the Company”) has decided to reverse a part of its deferred tax liabilities upon settlement of its consolidated full-year results for the fiscal year ended March 2024 (from April 1, 2023 to March 31, 2024). Also, there arose a difference in figures between the consolidated full-year business forecasts for the fiscal year ended March 2024 announced on April 23, 2024 and the actual results released today, as follows.

### 1. Reversal of deferred tax liabilities

In preparing the consolidated financial statements, the Company recorded a deferred tax liability for taxes to be paid on retained earnings of overseas consolidated subsidiaries at the time of future dividend payment. However, due to a decrease in retained earnings of a consolidated subsidiary in China, which recorded an impairment loss of approximately 9 billion yen, and other factors, the Company has decided to reverse approximately 800 million yen of deferred tax liabilities related to taxation on retained earnings.

### 2. Difference between the consolidated full-year results forecasts and the actual results figures for the fiscal year ended March 2024

#### (1) Difference between the consolidated full-year results forecasts and the actual results figures (from April 1, 2023 to March 31, 2024)

	Net sales	Operating income	Recurring income	Net income attributable to owners of parent	Net income per share
	million yen	million yen	million yen	million yen	yen
Previous forecasts (A)	158,000	2,200	2,500	(9,000)	(351.26)
Results (B)	158,254	2,291	2,574	(7,699)	(300.55)
Difference (B-A)	254	91	74	1,300	
Percentage change (%)	0.2	4.2	3.0	—	
(Ref.) Results of previous year (Year ended March 2023)	140,938	23	94	(84)	(3.26)

#### (2) Reasons for the difference

Net sales, operating income and recurring income were at about the same level as previously forecast. Net income attributable to owners of parent exceeded the previous forecast due to a decrease of approximately 500 million yen in impairment loss, which was incorporated in the previous forecast, as well as the recording of the reversal of deferred tax liabilities described in 1. above as deferred income taxes.

For details of our consolidated results, please refer to the Consolidated Financial Results for the Fiscal Year Ended March 31, 2024 released today (May 17, 2024).