

Balance Sheetsas of December 31, 2020 (Japan GAAP)
(million yen)

		Assets	
I	Current assets		
	1 Cash and deposits	6,579	
	2 Accounts receivable-trade	1,619	
	3 Advance payments-trade	10,215	
	4 Prepaid expenses	491	
	5 Equity underwritten	28,431	
	6 Accrued income	6	
	7 Short-term loans receivables	342	
	8 Accounts receivable-other	340	
	9 Advances paid	16,781	
	10 Consumption taxes receivable	983	
	11 Income taxes receivable	989	
	12 Short-term costs on uncompleted services	556	
	13 Others	0	
	Total current assets	<u>67,337</u>	<u>67,337</u>
II	Noncurrent assets		
	1 Investments and other assets		
	1 Stock of affiliated company	2,481	
	2 Investments in affiliated company	898	
	3 Investment securities	2,035	
	4 Deffered tax assets	1,095	
	5 Investments in silent partnership	34	
	6 Long-term costs on uncompleted services	1	
	7 Guarantee deposit	1	
	Total Investment and other assets	<u>6,546</u>	<u>6,546</u>
	2 Deferred Charges		
	Deferred charge (bond issue cost)	37	
	Total Deferred Charges	<u>37</u>	<u>37</u>
	Total noncurrent assets	<u>6,583</u>	<u>6,583</u>
	Total assets	<u><u>73,921</u></u>	<u><u>73,921</u></u>
		Liabilities	
I	Current liabilities		
	1 Short-term loans payable	60,084	
	2 Current portion of long-term loans payable	445	
	3 Current portion of bonds payable	556	
	4 Account payable-expenses	120	
	5 Accrued expenses	386	
	6 Account payable-operating	219	
	7 Dividend payable	1,500	
	8 Deposits received	112	
	9 Unearned revenue	2,350	
	Total current liabilities	<u>65,776</u>	<u>65,776</u>
II	Noncurrent liabilities		
	1 Bonds payable	1,000	
	2 Long-term loans payable	171	
	3 Long-term account payable	3	
	Total noncurrent liabilities	<u>1,175</u>	<u>1,175</u>
		<u>66,951</u>	<u>66,951</u>
		Net assets	
I	Shareholders' equity		
	1 Capital stock	950	950
	2 Capital surplus		
	Legal capital surplus	900	
	Total capital surplus	<u>900</u>	<u>900</u>
	3 Retained earnings		
	Legal retained earnings	12	
	Retained earnings brought forward	5,107	
	Total retained earnings	<u>5,119</u>	<u>5,119</u>
	Shareholders' equity	<u>6,969</u>	<u>6,969</u>
	Total net assets	<u>6,969</u>	<u>6,969</u>
	Total liabilities and net assets	<u><u>73,921</u></u>	<u><u>73,921</u></u>

JP Lease Products & Services Co, Ltd.

Statements of Income

for the Year Ending December 31, 2020 (Japan GAAP)
(million yen)

I Net sales		
1 Net sales	16,156	
Total net sales		16,156
II Cost of sales		
1 Expenses	9,125	
Cost of sales		9,125
Gross profit		7,030
III Selling, general and administrative expenses		2,596
Operating income		4,434
IV Non-operating income		
1 Interest income	7	
2 Interest on securities	146	
3 Gain on sales of securities	0	
4 Comission income	249	
5 Gain on sales of investments in silent partnership	581	
6 Miscellaneous income	2	
Total non-operating income		986
V Non-operating expenses		
1 Interest expenses	716	
2 Interest on bonds	4	
3 Amortization of bond issuance cost	15	
4 Foreign exchange losses	339	
5 Commission fee	874	
6 Miscellaneous loss	1	
Total non-operating expenses		1,950
Ordinary income		3,470
Income before income taxes		3,470
Income taxes-current	1	
Income taxes-deferred	1,065	
Total Income tax		1,067
Net income		2,403