

Balance sheetsas of December 31, 2021 (Japan GAAP)
(Yen in millions)

		Assets	
I	Current assets		
	1 Cash and deposits	5,618	
	2 Accounts receivable-trade	3,459	
	3 Short-term costs on uncompleted services	273	
	4 Advance payments-trade	12,811	
	5 Equity underwritten	18,871	
	6 Prepaid expenses	77	
	7 Accounts receivable-other	160	
	8 Advances paid	5,110	
	9 Deposits paid	488	
	10 Short-term loans receivables	5,214	
	11 Accrued income	6	
	12 Other	0	
	Total current assets	<u>0</u>	52,093
II	Non-current assets		
	1 Stock of affiliated companies	2,487	
	2 Investments in affiliated compaies	7,328	
	3 Investments in silent partnership	38	
	4 Investment securities	2,423	
	5 Deferred tax assets	939	
	6 Guarantee deposit	1	
	7 Long-term costs on uncompleted services	1	
	Total non-current assets	<u>1</u>	13,219
III	Deferred assets		
	Deferred assets (bond issue cost)	25	
	Total deferred assets	<u>25</u>	25
	Total assets		<u><u>65,338</u></u>
		Liabilities	
I	Current liabilities		
	1 Account payable-operating	34	
	2 Short-term loans payable	53,582	
	3 Current portion of long-term loans payable	171	
	4 Current portion of bonds payable	520	
	5 Account payable-expenses	591	
	6 Income taxes payable	265	
	7 Consumption taxes-payable	117	
	8 Accrued expenses	789	
	9 Deposits received	18	
	10 Unearned revenue	792	
	11 Dividend payable	1,500	
	Total current liabilities	<u>1,500</u>	58,384
II	Non-current liabilities		
	1 Long-term account payable	1	
	2 Bonds payable	580	
	Total non-current liabilities	<u>580</u>	581
	Total liabilities		<u>58,965</u>
		Net assets	
I	Shareholders' equity		
	1 Capital stock	950	950
	2 Capital surplus		
	Legal capital surplus	900	
	Total capital surplus		900
	3 Retained earnings		
	Legal retained earnings	12	
	Retained earnings brought forward	4,510	
	Total retained earnings		4,522
	Shareholders' equity		<u>6,372</u>
	Total net assets		<u>6,372</u>
	Total liabilities and net assets		<u><u>65,338</u></u>

JP Lease Products & Services Co., Ltd.

Statements of income

for the Year Ending December 31, 2021 (Japan GAAP)
(Yen in millions)

I Net sales		
1 Net sales	9,073	
Total net sales		9,073
II Cost of sales		
1 Expenses	5,323	
Cost of sales		5,323
Gross profit		3,749
III Selling, general and administrative expenses		2,430
Operating income		1,319
IV Non-operating income		
1 Interest income	5	
2 Interest on securities	154	
3 Gain on sales of investments in silent partnership	187	
4 Commission income	151	
5 Foreign exchange gains	942	
6 Miscellaneous income	12	
Total non-operating income		1,453
V Non-operating expenses		
1 Interest expenses	585	
2 Interest on bonds	2	
3 Amortization of bond issue cost	15	
4 Commission fee	856	
5 Miscellaneous loss	0	
Total non-operating expenses		1,460
Ordinary income		1,312
Income before income taxes		1,312
Income taxes-current	253	
Income taxes-deferred	155	
Total Income tax		409
Net income		902