

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

<b>Assets</b>		
<b>I</b>	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	52,093
<b>II</b>	Non-current assets	
	1 Stock of affiliated companies	2,487
	2 Investments in affiliated companies	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	13,219
<b>III</b>	Deferred assets	
	Deferred assets (bond issue cost)	25
	Total deferred assets	25
	Total assets	65,338
<b>Liabilities</b>		
<b>I</b>	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	58,384
<b>II</b>	Non-current liabilities	
	1 Long-term account payable	1
	2 Bonds payable	580
	Total non-current liabilities	581
	Total liabilities	58,965
<b>Net assets</b>		
<b>I</b>	Shareholders' equity	
	1 Capital stock	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	6,372
	Total net assets	6,372
	Total liabilities and net assets	65,338

JP Lease Products & Services Co., Ltd.

## Statements of income

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

<b>I Net sales</b>		
1 Net sales	9,073	
Total net sales		9,073
<b>II Cost of sales</b>		
1 Expenses	5,323	
Cost of sales		5,323
Gross profit		3,749
<b>III Selling, general and administrative expenses</b>		2,430
Operating income		1,319
<b>IV Non-operating income</b>		
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
<b>V Non-operating expenses</b>		
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