

Balance sheetsas of December 31, 2022 (Japan GAAP)
(Yen in millions)

		Assets	
I	Current assets		
	1 Cash and deposits	5,912	
	2 Accounts receivable-trade	4,337	
	3 Short-term costs on uncompleted services	991	
	4 Advance payments-trade	10,583	
	5 Equity underwritten	46,587	
	6 Beneficial interests in trust	28,680	
	7 Prepaid expenses	494	
	8 Accounts receivable-other	252	
	9 Advances paid	6,968	
	10 Deposits paid	132	
	11 Consumption taxes receivable	65	
	12 Short-term loans receivables	1,067	
	13 Accrued income	37	
	14 Other	0	
	Total current assets	<u>106,112</u>	106,112
II	Non-current assets		
	1 Stock of affiliated companies	2,487	
	2 Investments in affiliated companies	12,309	
	3 Investments in silent partnership	32	
	4 Investment securities	2,987	
	5 Deferred tax assets	2,496	
	6 Guarantee deposit	1	
	7 Long-term loans receivables	7,342	
	8 Long-term costs on uncompleted services	0	
	Total non-current assets	<u>27,657</u>	27,657
III	Deferred assets		
	Deferred assets (bond issue cost)	11	
	Total deferred assets	<u>11</u>	11
	Total assets	<u><u>133,781</u></u>	<u>133,781</u>
		Liabilities	
I	Current liabilities		
	1 Account payable-operating	244	
	2 Short-term loans payable	105,160	
	3 Current portion of non-recourse loans payable	738	
	4 Current portion of bonds payable	310	
	5 Account payable-expenses	58	
	6 Income taxes payable	1,788	
	7 Accrued expenses	1,535	
	8 Deposits received	1,504	
	9 Contract liabilities	2,466	
	10 Dividend payable	1,500	
	Total current liabilities	<u>115,305</u>	115,305
II	Non-current liabilities		
	1 Long-term non-recourse loans payable	12,641	
	2 Long-term account payable	0	
	3 Bonds payable	270	
	Total non-current liabilities	<u>12,911</u>	12,911
	Total liabilities	<u>128,217</u>	128,217
		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	3,701	
	Total retained earnings	<u>3,714</u>	3,714
	Shareholders' equity	<u>5,564</u>	5,564
	Total net assets	<u>5,564</u>	5,564
	Total liabilities and net assets	<u><u>133,781</u></u>	<u>133,781</u>

JP Lease Products & Services Co., Ltd.

Statements of income

for the Year Ending December 31, 2022 (Japan GAAP)
(Yen in millions)

I Net sales		
1 Net sales	7,101	
Total net sales		7,101
II Cost of sales		
1 Expenses	5,638	
Cost of sales		5,638
Gross profit		1,462
III Selling, general and administrative expenses		2,647
Operating income		(1,184)
IV Non-operating income		
1 Interest income	37	
2 Interest on securities	187	
3 Gain on sales of investments in silent partnership	161	
4 Foreign exchange gains	3,651	
5 Miscellaneous income	9	
Total non-operating income		4,047
V Non-operating expenses		
1 Interest expenses	959	
2 Interest on bonds	1	
3 Amortization of bond issue cost	14	
4 Commission fee	982	
5 Miscellaneous loss	2	
Total non-operating expenses		1,959
Ordinary income		903
Income before income taxes		903
Income taxes-current	1,768	
Income taxes-deferred	(1,557)	
Total income tax		211
Net income		691