

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	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	27,657
III	Deferred assets	
	Deferred assets (bond issue cost)	11
	Total deferred assets	11
	Total assets	133,781
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	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	12,911
	Total liabilities	128,217
Net assets		
I	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	3,701
	Total retained earnings	3,714
	Shareholders' equity	5,564
	Total net assets	5,564
	Total liabilities and net assets	133,781

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