

Annual Financial Statement

Fiscal Year Ended December 31, 2025

JP Lease Products & Services Co., Ltd.

Balance sheets
as of December 31, 2025 (Japan GAAP)

JP Lease Products & Services Co., Ltd.

(Yen in millions)

Subject	Amount	Subject	Amount
(Assets)		(Liabilities)	
Total current assets	193,848	Total current liabilities	189,586
Cash and deposits	31,889	Account payable-operating	402
Accounts receivable-trade	7,641	Short-term loans payable	165,013
Short-term costs on uncompleted services	1,978	Current portion of long-term loans payable	60
Advance payments-trade	1,160	Current portion of bonds payable	60
Equity underwritten	136,482	Account payable-expenses	25
Prepaid expenses	3,491	Income taxes payable	3,589
Accounts receivable-other	3,060	Accrued expenses	2,361
Advances paid	2,828	Deposits received	108
Deposits paid	4,090	Contract liabilities	17,966
Consumption taxes receivable	657		
Short-term loans receivables	556	Total non-current liabilities	940
Accrued income	10	Long-term loans payable	740
		Bonds payable	200
Total non-current assets	15,931	Total liabilities	190,526
Investments and other assets	15,931	(Net assets)	
Stock of affiliated companies	2,513	Shareholders' equity	19,258
Investments in affiliated companies	3,984	Capital stock	950
Investments in partnership	32	Total capital surplus	5,900
Investment securities	4,240	Legal capital surplus	900
Deferred tax assets	5,159	Other capital surplus	5,000
Guarantee deposit	0	Total retained earnings	12,408
Long-term costs on uncompleted services	0	Legal retained earnings	12
		Retained earnings brought forward	12,395
Total deferred assets	4	Total Net assets	19,258
Bond issue cost	4		
Total assets	209,784	Total Net assets and Liabilities	209,784

(Note) Less than 1 million Yen are rounded down.

Statements of income
for the Year Ending December 31, 2025 (Japan GAAP)
(from January 1, 2025 to December 31, 2025)

JP Lease Products & Services Co., Ltd.

(Yen in millions)

Subject	Amount	
Sales		26,264
Cost of sales		12,598
Gross profit		13,666
Selling, general and administrative expenses		4,985
Operating income		8,680
Total non-operating income		
Interest income	8	
Interest on securities	234	
Deividends received	1,953	
Gain on sales of investments in silent partnership	1,284	
Foreign exchange gains	102	
Miscellaneous income	24	3,609
Total non-operating expenses		
Interest expenses	2,093	
Interest on bonds	1	
Amortization of bond issue cost	1	
Commission fee	1,365	
Miscellaneous loss	42	3,503
Ordinary income		8,786
Income before income taxes		8,786
Income taxes-current	4,203	
Income taxes-deferred	-1,168	3,035
Net income		5,751

(Note) Less than 1 million Yen are rounded down.