

Balance sheet
貸借対照表
OmiseJapan Co.Ltd.,
OmiseJapan株式会社
As of 31 December 2016
平成28年12月31日現在

(Unit : Yen)
(単位:円)

| Assets | 資産の部 | |
|--|------------|--------------------------|
| Current assets | 流動資産 | |
| Cash and deposits | 現金及び預金 | 46,938,284 |
| Prepaid expenses | 前払費用 | 1,540,515 |
| Accounts receivable - other | 未収入金 | 1,510,540 |
| Accounts receivable - other from subsidiaries and associates | 関係会社未収入金 | 713,323 |
| Consumption taxes receivable | 未収消費税等 | 202,171 |
| Advances paid | 立替金 | 2,479,699 |
| Total current assets | 流動資産合計 | <u>53,384,532</u> |
| Non-current assets | 固定資産 | |
| Property, plant and equipment | 有形固定資産 | |
| Tools, furniture and fixtures | 工具、器具及び備品 | 4,713,336 |
| Accumulated depreciation | 減価償却累計額 | <u>(886,303)</u> |
| Total property, plant and equipment | 有形固定資産合計 | <u>3,827,033</u> |
| Intangible assets | 無形固定資産 | |
| Software | ソフトウェア | 9,583,307 |
| Total intangible assets | 無形固定資産合計 | <u>9,583,307</u> |
| Investments and other assets | 投資その他の資産 | |
| Lease and guarantee deposits | 敷金及び保証金 | 1,511,200 |
| Total investments and other assets | 投資その他の資産合計 | <u>1,511,200</u> |
| Total non-current assets | 固定資産合計 | <u>14,921,540</u> |
| Total assets | 資産合計 | <u><u>68,306,072</u></u> |

Balance sheet
貸借対照表
OmiseJapan Co.Ltd.,
OmiseJapan株式会社
As of 31 December 2016
平成28年12月31日現在

(Unit : Yen)
(単位:円)

| Liabilities | 負債の部 | |
|----------------------------------|----------------|---------------|
| Current liabilities | 流動負債 | |
| Accounts payable - other | 未払金 | 2,000,103 |
| Deposits received - Marchant | 預り金 (Marchant) | 4,085,939 |
| Deposits received | 預り金 | 1,962,924 |
| Total current liabilities | 流動負債合計 | 8,048,966 |
| Non-current liabilities | 固定負債 | |
| Long-term loans payable | 長期借入金 | 90,007,151 |
| Total non-current liabilities | 固定負債合計 | 90,007,151 |
| Total liabilities | 負債合計 | 98,056,117 |
| Net assets | 純資産の部 | |
| Shareholders' equity | 株主資本 | |
| Capital stock | 資本金 | 90,000,000 |
| Retained earnings | 利益剰余金 | (119,750,045) |
| Total shareholders' equity | 株主資本合計 | (29,750,045) |
| Total net assets | 純資産合計 | (29,750,045) |
| Total liabilities and net assets | 負債純資産合計 | 68,306,072 |

Notes to financial statements
個別注記表
OmiseJapan Co.Ltd.,
OmiseJapan株式会社
From 1 January 2017 To 31 December 2017
自 平成29年1月1日 至 平成29年12月31日

1. Notes regarding Important Accounting Policies

- (1) Depreciation method for fixed assets
- ① Tangible Fixed Asset (excluding Leased asset)
 - ... Declining balance method
(Except Facilities attached to buildings acquired after April 1st 2016, straight line method is applied.
Also, for Lump-Sum Depreciable Assets whose acquisition cost is equal or above 100,000 yen and under 200,000 yen, three-year lump-sum depreciation is applied)
 - ② Intangible Fixed Asset (excluding Leased asset)
 - ... Straight line method
- (2) Other important basic items to prepare financial statements
- ① Recoding method of consumption tax
 - ... Including consumption tax

2. Notes regarding Statement of change in shareholder's equity

- (1) Number of issued shares at the end of fiscal year
- ① Common stock ... 450,000 shares

1. 重要な会計方針に係る事項に関する注記

- (1) 固定資産の減価償却の方法
- ① 有形固定資産(リース資産を除く)
 - ... 定率法
(ただし平成28年4月1日以降に取得した建物附属設備については定額法を採用しております。
また、取得価格が10万円以上20万円未満の一括償却資産については3年間で均等償却する方法を採用しております。)
 - ② 無形固定資産(リース資産を除く)
 - ... 定額法
- (2) その他計算書類の作成のための基本となる重要な事項
- ① 消費税等の会計処理
 - ... 税込経理による

2. 株主資本等変動計算書に関する注記

- (1) 当該事業年度の末日における発行済株式の数
- ① 普通株式 ... 450,000 株