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Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 [Japanese GAAP]

May 13, 2026

Company name: J-LEASE CO., LTD.
Stock exchange listing: Tokyo
Code number: 7187
URL: https://www.j-lease.jp
Representative: Tsuchi Nakashima Representative Director, President & COO
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Scheduled date of annual general meeting of shareholders: June 26, 2026
Scheduled date of commencing dividend payments: June 29, 2026
Scheduled date to file annual securities report: June 29, 2026
Availability of supplementary briefing material on financial results: Yes
Schedule of financial results briefing session: Yes

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (April 1, 2025 to March 31, 2026)

(1) Consolidated Operating Results

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	21,574	24.9	3,624	16.8	3,590	15.9	2,470	18.3
March 31, 2025	17,269	-	3,103	-	3,097	-	2,089	-

(Note) Comprehensive income Fiscal year ended March 31, 2026: ¥2,470 million [18.3%]
Fiscal year ended March 31, 2025: ¥2,089 million [-%]

	Basic earnings per share	Basic earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2026	137.93	-	37.1	19.0	16.8
March 31, 2025	117.14	116.40	39.6	22.8	18.0

(Reference) Share of profit (loss) of entities accounted for using equity method
Fiscal year ended March 31, 2026: ¥ (9) million
Fiscal year ended March 31, 2025: ¥ - million

(Notes) 1. Following the establishment of J-Lease Football Club Co., Ltd. (spin-off) to operate a soccer club as a full-scale business, the Company changed the presentation method for the fiscal year ended March 31, 2026, such that profit and loss of said company are presented in net sales and cost of sales, though they were previously included in selling, general and administrative expenses, non-operating income, and non-operating expenses. Net sales and operating profit for the fiscal year ended March 31, 2025 are accordingly presented as figures that reflect this change in presentation method.
Accordingly, the percentage change in the fiscal year ended March 31, 2025 compared to the previous fiscal year is not shown.

2. Diluted profit per share for the fiscal year ended March 31, 2026 is not shown because there are no dilutive shares.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	22,137	7,386	33.4	414.25
March 31, 2025	15,641	5,916	37.8	329.94

(Reference) Equity As of March 31, 2026: ¥7,386 million
As of March 31, 2025: ¥5,916 million

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	940	(1,580)	1,026	2,737
March 31, 2025	2,061	(1,283)	135	2,351

2. Dividends

	Annual dividends					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	-	22.50	-	22.50	45.00	808	38.4	15.2
Fiscal year ended March 31, 2026	-	25.00	-	30.00	55.00	991	39.9	14.8
Fiscal year ending March 31, 2027 (Forecast)	-	30.00	-	30.00	60.00		42.4	

3. Consolidated Financial Result Forecasts for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
First half	11,469	17.8	1,532	(13.5)	1,518	(12.9)	983	(16.3)	55.13
Full year	24,859	15.2	3,856	6.4	3,825	6.5	2,522	2.1	141.44

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

New:	Three	(Company name:	J-Lease Football Club Co., Ltd. K-net Co., Ltd. AFB Co., Ltd.)
Exclusion:	-	(Company name:	-)

(2) Changes in accounting policies, changes in accounting estimates, and retrospective restatement

(i)	Changes in accounting policies due to revision of accounting standards	: No
(ii)	Changes in accounting policies other than (i)	: No
(iii)	Changes in accounting estimates	: No
(iv)	Retrospective restatement	: No

(3) Total number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

March 31, 2026:	18,032,000 shares
March 31, 2025:	18,032,000 shares

(ii) Number of treasury shares at the end of the period

March 31, 2026:	201,424 shares
March 31, 2025:	100,224 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	17,914,909 shares
Fiscal year ended March 31, 2025	17,833,525 shares

(Note) The number of treasury shares at the end of the period and the number of treasury shares deducted from the calculation of the average number of shares outstanding during the period include the Company's shares held by the Board Benefit Trust (BBT).

[Reference] Overview of non-consolidated financial results

1. Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (April 1, 2025 to March 31, 2026)

(1) Non-consolidated Operating Results

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	17,940	17.7	3,638	11.8	3,632	11.6	2,579	14.3
March 31, 2025	15,245	19.3	3,255	26.3	3,254	26.1	2,255	27.8

	Basic earnings per share	Diluted profit per share
Fiscal year ended	Yen	Yen
March 31, 2026	143.98	-
March 31, 2025	126.49	125.69

(2) Non-consolidated Financial Position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	20,272	7,668	37.8	430.08
March 31, 2025	14,865	6,090	41.0	339.65

(Reference) Equity As of March 31, 2026: ¥7,668 million
As of March 31, 2025: ¥6,090 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.
* Proper use of earnings forecasts, and other special matters
(Precautions concerning forward-looking statements, etc.)
The forward-looking statements in this document are based on information currently available to the Company and certain assumptions that the Company deems reasonable, and are not intended as a promise by the Company that they will be achieved. Moreover, actual results may differ significantly due to various factors. Please refer to “(4) Future outlook” in “1. Overview of Operating Results, etc.” on page 5 of the attachment for the assumptions used for financial results forecasts and precautions regarding the use of the forecasts.

(How to obtain supplementary materials on financial results)
Supplementary materials on financial results are disclosed on TDnet on the same day.

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1. Overview of Operating Results, etc.

(1) Overview of operating results for the fiscal year under review

During the fiscal year under review, Japan's economic environment continued to recover gradually, supported by improvements in the employment and income environment and the effects of various policy measures. However, downside risks to corporate earnings and household budgets became apparent, as continued high interest rates in the U.S. and Europe, the prolonged situation in the Middle East, and the rapid depreciation of the yen heightened upward price pressures.

In the industry of real estate for rent, occupancy demand is firm, supported by increased preference for renting due to rising housing prices, and in addition, the use of rent guarantees for commercial properties, such as offices and tenants, remains on an increasing trend.

Under this environment and its human capital management, the Group continued its risk control efforts through the strengthening of its credit screening and credit management, while thoroughly and carefully responding to customers (real estate companies, lessors, and lessees) based on close ties to local communities.

In April 2025, the Company made K-net Co., Ltd., which engages in the rent guarantee business, a wholly owned subsidiary, and included it in the scope of consolidation from May 2025. In May 2025, the Company acquired additional shares of Wellon Solutions Co., Ltd., which also engages in the rent guarantee business, making it an equity-method company. Furthermore, in July 2025, the Company made AFB Co., Ltd., which engages in the general advertising business, a wholly owned subsidiary, and included it in the scope of consolidation from September 2025.

As a result, net sales for the fiscal year under review were 21,574,714 thousand yen (up 24.9% year-on-year), operating profit came to 3,624,049 thousand yen (up 16.8% year-on-year), ordinary profit was 3,590,726 thousand yen (up 15.9% year-on-year), and profit attributable to owners of parent posted 2,470,944 thousand yen (up 18.3% year-on-year).

Operating results by segment are as follows.

Please note that from the fiscal year under review, the Company's reporting segments have been changed. For details, please refer to "(5) Notes to consolidated financial statements (Segment information)" in "3. Consolidated Financial Statements and Key Notes." Comparisons and analyses against the previous fiscal year are based on the post-change classification.

(Guarantee-related business)

For sales, the residential rent guarantee business and the commercial rent guarantee business remained strong due to human resource development and sales expansion through alliances, as well as a further focus on sales activities in the Tokyo metropolitan area, where the market scale is large. In addition, sales from K-net Co., Ltd., which became a subsidiary, also contributed. Furthermore, the Company opened the Mie Branch in June 2025, the Yamagata Branch in September 2025, and the Aomori Branch and the Akita Branch in March 2026 to expand its community-based services, which are one of its strengths, enabling the Company to operate its business in 41 prefectures.

In terms of expenses, bad debt-related expenses increased in line with an increase in the number of contracts, administrative fees (cost of sales) for real estate companies increased due to intensifying competition, and amortization of goodwill increased as a result of M&A. Amid these situations, the Company has continued appropriate risk control through measures such as credit screening and credit management, improving operational efficiency.

In the medical expense guarantee business, the Company continued to expand sales channels and strengthen marketing efforts such as commencing business operations utilizing its nationwide store network, resulting in an increase in new transactions.

As a result, net sales of the guarantee-related business for the fiscal year under review were 19,319,103 thousand yen (up 26.7% year-on-year) and operating profit was 3,535,230 thousand yen (up 7.9% year-on-year).

(Real-estate-related business)

Asumirai Co., Ltd., which engages in the real-estate-related business, provides the real estate brokerage and property management business, the real estate leasing business, the purchase-and-resale business, and real estate investment support services in Japan and overseas, and focused on the purchase-and-resale business, positioned as a future growth strategy, resulting in strong sales of real estate for sale with significant growth in net sales.

As a result, net sales of the real-estate-related business for the fiscal year under review were 690,203 thousand yen (up 130.4% year-on-year) and operating profit recorded 11,809 thousand yen (operating loss of 38,257 thousand yen for the previous fiscal year).

(IT-related business)

AIVS, which engages in software development and other activities, provides IT services including the development and sale of environmental inspection systems. Its software sales and other businesses remained strong. Although net sales declined in reaction to a single large-scale order in the previous fiscal year, profit increased significantly as AIVS emphasized profitability and won numerous high-margin projects.

As a result, net sales of the IT-related business for the fiscal year under review were 1,526,858 thousand yen (down 17.4% year-on-year) and operating profit recorded 92,696 thousand yen (up 199.5% year-on-year).

(Others)

Others consists of J-Lease Football Club Co., Ltd. that was established in April 2025 and AFB Co., Ltd., whose shares were acquired in July 2025, and net sales were 323,116 thousand yen (up 29,195.2% year-on-year) and operating loss recorded 874 thousand yen (operating loss of 141,076 thousand yen for the previous fiscal year).

(2) Overview of financial position for the fiscal year under review

Total assets at the end of the fiscal year under review were up 6,495,766 thousand yen from the end of the previous fiscal year to 22,137,740 thousand yen. This was mainly due to an increase of 1,704,668 thousand yen in advances paid of subrogation, an increase of 1,473,525 thousand yen in goodwill resulting from the acquisition of subsidiaries, an increase of 637,456 thousand yen in land, an increase of 605,802 thousand yen in deferred tax assets, an increase of 546,467 thousand yen in accrued guarantee, an increase of 433,937 thousand yen in advances paid of collection, an increase of 392,123 thousand yen in cash and deposits, an increase of 316,889 thousand yen in trade receivables and contract assets, an increase of 179,785 thousand yen in real estate for sale, an increase of 128,126 thousand yen in investment securities, and an increase of 1,764,042 thousand yen in allowance for doubtful accounts.

Liabilities grew 5,025,960 thousand yen from the end of the previous fiscal year to 14,751,459 thousand yen. This was mainly due to an increase of 1,553,000 thousand yen in short-term borrowings, an increase of 1,226,933 thousand yen in long-term borrowings, an increase of 1,016,465 thousand yen in advances received, an increase of 305,793 thousand yen in the current portion of long-term borrowings, an increase of 198,611 thousand yen in accounts payable - trade , and an increase of 193,435 thousand yen in accounts payable - other.

Net assets increased by 1,469,806 thousand yen from the end of the previous fiscal year to 7,386,281 thousand yen. This was mainly due to an increase of 1,614,444 thousand yen in retained earnings and an increase of 144,628 thousand yen in treasury shares accompanying additional contributions to the Board Benefit Trust (BBT).

As a result, the equity-to-asset ratio decreased 4.4 percentage points from the end of the previous fiscal year to 33.4%.

(3) Overview of cash flows for the fiscal year under review

During the fiscal year under review, cash and cash equivalents increased 386,123 thousand yen from the end of the previous fiscal year to 2,737,286 thousand yen. The status of the respective cash flows for the fiscal year under review is as follows.

(Cash flows from operating activities)

Cash provided by operating activities amounted to 940,291 thousand yen (cash provided of 2,061,149 thousand yen in the previous fiscal year). The main factors include 3,587,515 thousand yen in profit before income taxes, an increase of 1,009,887 thousand yen in allowance for doubtful accounts, an increase of 543,069 thousand yen in advances received, 222,562 thousand yen in amortization of goodwill, 222,425 thousand yen in depreciation, an increase of 1,718,508 thousand yen in advances paid of subrogation, 1,562,962 thousand yen in income taxes paid, an increase of 713,537 thousand yen in trade receivables, an increase of 433,937 thousand yen in advances paid of collection, and an increase of 193,093 thousand yen in inventories.

(Cash flows from investing activities)

Cash used in investing activities amounted to 1,580,190 thousand yen (cash used of 1,283,602 thousand yen in the previous fiscal year). The main factors include 189,242 thousand yen in proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation, 185,859 thousand yen in proceeds from cancellation of insurance funds, 872,310 thousand yen in purchase of property, plant and equipment, including the acquisition of land for the construction of the Oita headquarters, 799,167 thousand yen in loan advances, 143,120 thousand yen in purchase of shares of subsidiaries and associates, and 142,909 thousand yen in purchase of intangible assets, including software, etc.

(Cash flows from financing activities)

Cash provided by financing activities amounted to 1,026,022 thousand yen (cash provided of 135,192 thousand yen in the previous fiscal year). The main factors include 1,800,000 thousand yen in proceeds from long-term borrowings in connection with the purchase of shares of subsidiaries, an increase of 1,543,000 thousand yen in short-term borrowings, 1,237,619 thousand yen in repayments of long-term borrowings, 856,500 thousand yen in dividends paid, and 144,628 thousand yen in purchase of treasury shares accompanying additional contributions to the Board Benefit Trust (BBT).

(Reference) Changes in key indicators pertaining to cash flows

	Fiscal year ended March 31, 2022	Fiscal year ended March 31, 2023	Fiscal year ended March 31, 2024	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Equity ratio (%)	26.9	35.5	39.9	37.8	33.4
Equity ratio based on market value (%)	175.5	196.3	199.1	164.7	99.9
Interest-bearing debt to cash flow ratio (years)	1.5	0.9	0.9	1.2	6.2
Interest coverage ratio (times)	49.4	78.9	86.8	80.2	14.4

Equity ratio: equity ÷ total assets
Equity ratio based on market value: market capitalization ÷ total assets
Interest-bearing debt to cash flow ratio: interest-bearing debt ÷ operating cash flow
Interest coverage ratio: operating cash flow ÷ interest payments

(Notes) 1. All indicators were calculated based on consolidated financial figures.
2. Market capitalization was calculated as: closing share price at fiscal year end × total outstanding shares at fiscal year end.
3. The figures used for operating cash flow derived from cash flows from operating activities in the Consolidated Statement of Cash Flows.
4. Interest-bearing debt is all liabilities posted in the Consolidated Balance Sheet for which interest is paid. Interest payments is interest paid posted in the Consolidated Statement of Cash Flows.

(4) Future outlook

Looking at the guarantee-related business, which accounts for the bulk of Group sales, the core segment of residential rent guarantees continues to steadily expand its market share, while the growth segment of business rent guarantees is seeing a rise in demand for those services among offices, stores, and other commercial establishments. At present, there is an upward trend in advances paid of subrogation, as the rent payment situation of Company customers is being affected to an extent by rising prices and other factors. However, the Company expects its business opportunities to expand on the back of the growing guarantee needs of lessors and an increase in guarantee fee sales accompanying rising rents.

In addition, the Company will advance operational reforms through proactive initiatives such as visualizing and automating business processes and enhancing data analysis using AI and other cutting-edge digital technologies.

The Company will implement strategic investments, including the introduction of a new HR system that encourages challenge and growth from April 2026, the development of a new core system that will serve as the foundation for AI utilization, and the expansion of the Tokyo head office floor space in April 2026 to strengthen business in the Tokyo metropolitan area.

Given this business environment, the Company's forecast for the fiscal year ending March 31, 2027 calls for higher sales and profit, with net sales of 24,859 million yen (up 15.2% year-on-year), operating profit of 3,856 million yen (up 6.4% year-on-year), ordinary profit of 3,825 million yen (up 6.5% year-on-year), and profit attributable to owners of parent of 2,522 million yen (up 2.1% year-on-year).

2. Basic Policy on Selection of Accounting Standards

The Group's policy is to prepare Consolidated Financial Statements based on Japanese GAAP, considering the comparability of Consolidated Financial Statements among different periods and companies.

Regarding the application of IFRS, the Group's policy is to respond to it adequately considering both domestic and overseas trends.

3. Consolidated Financial Statements and Key Notes

(1) Consolidated balance sheet

(Thousand yen)

	Previous fiscal year (March 31, 2025)	Fiscal year ended March 31, 2026 (March 31, 2026)
Assets		
Current assets		
Cash and deposits	2,351,163	2,743,286
Accrued guarantee	1,993,051	2,539,518
Accounts receivable - commission	92,031	104,851
Trade receivables and contract assets	300,829	617,719
Accounts receivable - other	349,216	455,702
Advances paid of subrogation	6,871,835	8,576,503
Advances paid of collection	1,527,565	1,961,503
Real estate for sale	126,321	306,106
Work in process	23,635	40,949
Supplies	24,830	22,256
Other	323,374	355,140
Allowance for doubtful accounts	(2,428,200)	(3,256,100)
Total current assets	11,555,655	14,467,439
Non-current assets		
Property, plant and equipment		
Buildings and structures	369,751	687,194
Accumulated depreciation	(86,569)	(147,251)
Buildings and structures, net	283,181	539,942
Land	148,759	786,216
Leased assets	202,727	244,187
Accumulated depreciation	(189,863)	(38,290)
Leased assets, net	12,864	205,896
Other	156,136	199,366
Accumulated depreciation	(107,224)	(139,110)
Other, net	48,912	60,256
Total property, plant and equipment	493,718	1,592,311
Intangible assets		
Software	225,573	202,502
Software in progress	157,950	357,259
Goodwill	636,171	2,109,696
Other	131,375	99,209
Total intangible assets	1,151,070	2,768,668
Investments and other assets		
Investment securities	128,680	256,806
Distressed receivables	354,258	1,289,701
Deferred tax assets	1,704,410	2,310,213
Other	962,698	2,032,702
Allowance for doubtful accounts	(354,258)	(1,290,401)
Total investments and other assets	2,441,529	3,309,321
Total non-current assets	4,086,318	7,670,301
Total assets	15,641,973	22,137,740

(Thousand yen)

	Previous fiscal year (March 31, 2025)	Fiscal year ended March 31, 2026 (March 31, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	95,272	293,883
Short-term borrowings	1,103,000	2,656,000
Current portion of long-term borrowings	126,920	432,713
Lease liabilities	4,860	50,995
Accounts payable of collection	904,370	932,337
Accounts payable - other	1,145,261	1,338,697
Income taxes payable	934,953	948,087
Advances received	3,153,663	4,170,129
Provision for bonuses	256,962	289,686
Provision for shareholder benefit program	15,941	18,531
Other	547,712	898,108
Total current liabilities	8,193,646	11,735,285
Non-current liabilities		
Long-term borrowings	1,110,439	2,337,372
Lease liabilities	9,352	174,070
Provision for retirement benefits for directors (and other officers)	8,702	11,482
Provision for share awards for directors (and other officers)	97,259	142,473
Retirement benefit liability	42,412	49,020
Asset retirement obligations	86,555	113,187
Other	177,130	188,564
Total non-current liabilities	1,531,852	3,016,173
Total liabilities	9,725,499	14,751,459
Net assets		
Shareholders' equity		
Share capital	720,166	720,166
Capital surplus	295,166	295,166
Retained earnings	5,033,745	6,648,190
Treasury shares	(132,410)	(277,038)
Total shareholders' equity	5,916,666	7,386,483
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(192)	(202)
Total accumulated other comprehensive income	(192)	(202)
Total net assets	5,916,474	7,386,281
Total liabilities and net assets	15,641,973	22,137,740

(2) Consolidated statement of income and consolidated statement of comprehensive income

Consolidated statement of income

(Thousand yen)

	Fiscal year ended March 31, 2025 (From April 1, 2024, to March 31, 2025)	Fiscal year ended March 31, 2026 (From April 1, 2025, to March 31, 2026)
Net sales	17,269,031	21,574,714
Cost of sales	5,578,999	6,959,794
Gross profit	11,690,031	14,614,920
Selling, general and administrative expenses	8,586,847	10,990,870
Operating profit	3,103,184	3,624,049
Non-operating income		
Interest income	2,236	9,054
Dividend income	297	1,973
Commission income	2,258	2,885
Insurance claim income	6,962	1,951
Subsidy income	4,867	622
Reversal of deposits received	5,891	7,932
Contribution income	5,105	-
Gain on investments in silent partnerships	-	5,769
Other	9,936	18,941
Total non-operating income	37,554	49,129
Non-operating expenses		
Interest expenses	25,135	63,370
Share issuance costs	1,104	791
Loss on investments in silent partnerships	10,676	-
Share of loss of entities accounted for using equity method	-	9,858
Other	6,589	8,431
Total non-operating expenses	43,506	82,452
Ordinary profit	3,097,233	3,590,726
Extraordinary income		
Gain on sale of non-current assets	3,860	-
Total extraordinary income	3,860	-
Extraordinary losses		
Loss on sale of non-current assets	-	757
Loss on retirement of non-current assets	0	2,454
Impairment losses	23,807	-
Loss on valuation of investment securities	13,513	-
Total extraordinary losses	37,320	3,211
Profit before income taxes	3,063,773	3,587,515
Income taxes - current	1,303,326	1,576,690
Income taxes - deferred	(328,656)	(460,120)
Total income taxes	974,670	1,116,570
Profit	2,089,102	2,470,944
Profit attributable to owners of parent	2,089,102	2,470,944

Consolidated statement of comprehensive income

(Thousand yen)

	Fiscal year ended March 31, 2025 (From April 1, 2024, to March 31, 2025)	Fiscal year ended March 31, 2026 (From April 1, 2025, to March 31, 2026)
Profit	2,089,102	2,470,944
Other comprehensive income		
Valuation difference on available-for-sale securities	(8)	(10)
Total other comprehensive income	(8)	(10)
Comprehensive income	2,089,094	2,470,934
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,089,094	2,470,934

(3) Consolidated statement of changes in equity

Fiscal year ended March 31, 2025 (from April 1, 2024 to March 31, 2025)

(Thousand yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	717,708	292,708	3,749,189	(132,362)	4,627,242
Changes during period					
Issuance of new shares	2,457	2,457	-	-	4,915
Dividends of surplus	-	-	(804,546)	-	(804,546)
Profit attributable to owners of parent	-	-	2,089,102	-	2,089,102
Purchase of treasury shares	-	-	-	(47)	(47)
Net changes in items other than shareholders' equity	-	-	-	-	-
Total changes during period	2,457	2,457	1,284,556	(47)	1,289,424
Balance at end of period	720,166	295,166	5,033,745	(132,410)	5,916,666

	Accumulated other comprehensive income		Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income	
Balance at beginning of period	(184)	(184)	4,627,058
Changes during period			
Issuance of new shares	-	-	4,915
Dividends of surplus	-	-	(804,546)
Profit attributable to owners of parent	-	-	2,089,102
Purchase of treasury shares	-	-	(47)
Net changes in items other than shareholders' equity	(8)	(8)	(8)
Total changes during period	(8)	(8)	1,289,416
Balance at end of period	(192)	(192)	5,916,474

Fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Thousand yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	720,166	295,166	5,033,745	(132,410)	5,916,666
Changes during period					
Issuance of new shares	-	-	-	-	-
Dividends of surplus	-	-	(856,500)	-	(856,500)
Profit attributable to owners of parent	-	-	2,470,944	-	2,470,944
Purchase of treasury shares	-	-	-	(144,628)	(144,628)
Net changes in items other than shareholders' equity	-	-	-	-	-
Total changes during period	-	-	1,614,444	(144,628)	1,469,816
Balance at end of period	720,166	295,166	6,648,190	(277,038)	7,386,483

	Accumulated other comprehensive income		Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income	
Balance at beginning of period	(192)	(192)	5,916,474
Changes during period			
Issuance of new shares	-	-	-
Dividends of surplus	-	-	(856,500)
Profit attributable to owners of parent	-	-	2,470,944
Purchase of treasury shares	-	-	(144,628)
Net changes in items other than shareholders' equity	(10)	(10)	(10)
Total changes during period	(10)	(10)	1,469,806
Balance at end of period	(202)	(202)	7,386,281

(4) Consolidated statement of cash flows

(Thousand yen)

	Fiscal year ended March 31, 2025 (From April 1, 2024, to March 31, 2025)	Fiscal year ended March 31, 2026 (From April 1, 2025, to March 31, 2026)
Cash flows from operating activities		
Profit before income taxes	3,063,773	3,587,515
Depreciation	198,147	222,425
Impairment losses	23,807	-
Amortization of goodwill	64,200	222,562
Increase (decrease) in allowance for doubtful accounts	428,977	1,009,887
Interest and dividend income	(2,534)	(11,027)
Interest expenses	25,135	63,370
Loss on valuation of investment securities	13,513	-
Share of loss (profit) of entities accounted for using equity method	-	9,858
Loss (gain) on investments in silent partnerships	10,676	(5,769)
Loss on retirement of non-current assets	0	2,454
Decrease (increase) in trade receivables	(402,102)	(713,537)
Decrease (increase) in accounts receivable - other	(88,287)	(60,488)
Increase (decrease) in advances paid of subrogation	(586,803)	(1,718,508)
Increase (decrease) in advances paid of collection	(256,978)	(433,937)
Decrease (increase) in inventories	(58,664)	(193,093)
Increase (decrease) in accounts payable of collect	15,099	27,966
Increase (decrease) in accounts payable - other	305,430	(47,571)
Increase (decrease) in advances received	303,587	543,069
Increase (decrease) in provision for bonuses	48,706	25,325
Increase (decrease) in provision for retirement benefits for directors (and other officers)	8,070	2,780
Increase (decrease) in provision for share awards for directors (and other officers)	47,141	45,214
Share issuance costs	1,104	791
Other, net	(74,281)	(21,587)
Subtotal	3,087,719	2,557,699
Interest and dividends received	2,534	11,027
Interest paid	(25,706)	(65,472)
Income taxes paid	(1,003,397)	(1,562,962)
Net cash provided by (used in) operating activities	2,061,149	940,291
Cash flows from investing activities		
Purchase of investment securities	(5,000)	-
Purchase of property, plant and equipment	(298,925)	(872,310)
Purchase of intangible assets	(205,840)	(142,909)
Proceeds from sale of property, plant and equipment	14,524	81,926
Loan advances	-	(799,167)
Payments into increase in long-term deposits	(300,000)	(280,000)
Income from long-term deposits	250,000	280,000
Proceeds from cancellation of insurance funds	29,892	185,859
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(828,159)	-
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	-	189,242
Purchase of shares of subsidiaries and associates	-	(143,120)
Other, net	59,906	(79,713)
Net cash provided by (used in) investing activities	(1,283,602)	(1,580,190)

	Fiscal year ended March 31, 2025 (From April 1, 2024, to March 31, 2025)	Fiscal year ended March 31, 2026 (From April 1, 2025, to March 31, 2026)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(157,000)	1,543,000
Proceeds from long-term borrowings	1,270,000	1,800,000
Repayments of long-term borrowings	(117,799)	(1,237,619)
Redemption of bonds	(40,000)	(45,250)
Proceeds from issuance of shares	3,810	-
Payments for issuance of shares	-	(791)
Purchase of treasury shares	(47)	(144,628)
Dividends paid	(804,546)	(856,500)
Repayments of finance lease liabilities	(19,225)	(32,188)
Net cash provided by (used in) financing activities	135,192	1,026,022
Net increase (decrease) in cash and cash equivalents	912,738	386,123
Cash and cash equivalents at beginning of period	1,438,424	2,351,163
Cash and cash equivalents at end of period	2,351,163	2,737,286

(5) Notes to consolidated financial statements

(Notes to assumptions for going concerns)

Not applicable.

(Change in presentation method)

(Consolidated balance sheets)

In the previous fiscal year's statements, Distressed receivables was included in "Other" under "Investments and other assets," but due to an increase in its quantitative importance, it has been listed as a separate line item, "Distressed receivables," for the fiscal year under review. Accordingly, the consolidated balance sheet figures for the previous fiscal year have been modified to reflect this change in the method of presentation.

Specifically, the amount of 962,698 thousand yen that was listed for "Other" of "Investments and other assets" in the previous fiscal year's consolidated balance sheet has been restructured as: "A Distressed receivables" 354,258 thousand yen and "Other" 608,439thousand yen.

In the previous fiscal year's statements, "Accounts payable - trade" was included in "Other" under "Current liabilities," but due to an increase in its quantitative importance, it has been listed as a separate line item for the fiscal year under review. Accordingly, the consolidated balance sheet figures for the previous fiscal year have been modified to reflect this change in the method of presentation.

Specifically, the amount of 547,712 thousand yen that was listed for "Other" of "Current liabilities" in the previous fiscal year's consolidated balance sheet has been restructured as: "Accounts payable - trade" 95,272 thousand yen and "Other" 452,440 thousand yen.

(Consolidated statement of income)

Previously, with regard to the soccer club operation business, sponsorship revenue, merchandise revenue, etc. were recorded in "Commission income" and "Other" of non-operating income, tournament participation incentive grant were recorded in "Others" of non-operating income, expenses for players and other persons, club operation expenses, etc. were recorded in "selling, general and administrative expenses," and merchandise costs, etc. were recorded in "other" of non-operating expenses. However, from the first quarter of the fiscal year under review, the presentation method has been changed such that "Commission income" of non-operating income is included in "net sales" and part of "selling, general and administrative expenses" and "other" of non-operating expenses are included in "cost of sales."

Regarding the soccer club operation business which was positioned as an ancillary business up to this point, the Company established J-Lease Football Club Co., Ltd. in April 2025 to secure stable revenue opportunities in the future by operating it as a full-scale business and positioned it as a new business of the Group.

This change in presentation method was made to more appropriately reflect the actual state of the business, as importance of the soccer club operation business is expected to further increase.

To reflect this change of the presentation method, the Company reclassified the consolidated statement of income for the fiscal year ended March 31, 2025. Due to this change, as a result of reclassification of the gain on "Commission income " of 1,156 thousand yen in non-operating income, "Other " of 50 thousand yen in non-operating income, "selling, general and administrative expenses" of 127,750 thousand yen, and "Other" of 519 thousand yen in non-operating expenses, "net sales" increased 1,102 thousand yen and "cost of sales" increased 128,167 thousand yen, in the consolidated statement of income for the fiscal year ended March 31, 2025.

As a result, compared to the previous method, "gross profit" decreased 127,064 thousand yen and "operating profit" increased 686 thousand yen.

(Consolidated statement of cash flows)

In the previous fiscal year's statements, "payments into increase in long-term deposits," "income from long-term deposits," and "proceeds from cancellation of insurance funds" were included in "other, net" under "cash flows from investing activities," but due to an increase in their quantitative importance, they have been listed as separate line items from the fiscal year under review. Accordingly, the consolidated statement of cash flows for the previous fiscal year has been modified to reflect these changes in the method of presentation.

Specifically, the amount of 39,798 thousand yen that was presented as "other, net" under "cash flows from investing activities" in the previous fiscal year's consolidated statement of cash flows has been reclassified as: "payments into increase in long-term deposits" (300,000) thousand yen, "income from long-term deposits" 250,000 thousand yen, "proceeds from cancellation of insurance funds" 29,892 thousand yen and "other" 59,906 thousand yen.

(Additional information)

(Performance-linked stock compensation plan for officers)

The Company adopted a performance-linked stock compensation plan, the Board Benefit Trust (BBT), at the General Meeting of Shareholders held on June 23, 2022 in order to clearly establish a linkage between compensation for its Directors (excluding those who are Audit and Supervisory Committee Members and/or are Outside Directors) and the Company's business performance and share price, and to have the Directors share with shareholders not only the benefits of share price increases, but also the risks of drops in share price, so as to increase the Directors' awareness of the importance of contributing to the improvement of medium- to long-term performance and the enhancement of corporate value.

1. Summary of BBT

The BBT is a performance-linked stock compensation plan in which Company shares are acquired by a trust funded with money from the Company, and Company shares and market price-based cash equivalents of Company shares are paid to Directors through said trust in accordance with the Company's officer stock benefit rules. Said shares and cash equivalents are paid out, in principle, on the 25th of the month immediately following the month in which the Director retires.

2. Company shares remaining in the trust

Company shares that remain in the trust are recorded as treasury shares under net assets based on their book value at the trust (excluding the amount of incidental expenses). The number of said shares and their book value were, respectively, 99,800 shares and 132,061 thousand yen at the end of the previous fiscal year, and 201,000 shares and 276,689 thousand yen at the end of the fiscal year under review.

(Business combination, etc.)

(Business combination through acquisition)

(Acquisition of shares of K-net Co., Ltd.)

1. Outline of business combination

(1) Name of company acquired and description of business acquired

Name of company acquired	K-net Co., Ltd.
Business description	Rent guarantee business

(2) Main reason for business combination
Amid intensifying competition in the rent guarantee industry, the aim is to further expand market share by integrating the human resources, customer bases, and other resources of both companies and by sharing know-how.

(3) Date of business combination
April 21, 2025 (date of share acquisition)
April 30, 2025 (deemed acquisition date)

(4) Legal form of business combination
Acquisition of shares for consideration in the form of cash

(5) Company name after business combination
The company names have not changed.

(6) Percentage of voting rights acquired
Percentage of voting rights held immediately before the business combination date: 10%
Percentage of voting rights additionally acquired on the business combination date: 90%
Percentage of voting rights after acquisition: 100%

(7) Main grounds for determining that the company has been acquired
The company acquisition is the result of the Company's acquisition of shares for cash as consideration.

2. Period of the business performance of the acquired company included in the consolidated financial statements
May 1, 2025 to March 31, 2026

3. Cost for acquiring the acquired company, and the amount of each type of consideration for the acquisition

Consideration for acquisition: Cash	50,000 thousand yen
Acquisition cost	50,000 thousand yen

The Company raised 700,000 thousand yen by borrowing from a financial institution to fund the acquisition of the acquired company and to make a loan to the acquired company, totaling 700,000 thousand yen. The acquired company has used this loan to repay its liabilities.

4. Major acquisition-related expenses and their amounts
Remuneration, commissions, etc. for advisory: 87,784 thousand yen

5. Amount of goodwill that arose, the origin of the goodwill, the method and period of amortization of the goodwill
(1) Amount of goodwill that arose
1,607,595 thousand yen
The amount of goodwill at the end of the second quarter consolidated accounting period had been provisionally calculated because the allocation of the acquisition cost had not yet been completed; however, it was finalized during the current consolidated fiscal year. The amounts are unchanged from those resulting from the provisional accounting treatment.

(2) Origin of the goodwill
Excess earning power expected from the expansion of the business domain of the J-LEASE Group and the improvement in corporate value, mainly through K-net Co., Ltd.'s strong customer base in the Kinki region and its first-mover advantage in its "whole-building guarantee service."

(3) Method and period of amortization of the goodwill
Amortization evenly divided over 10 years

6. Amounts of respective types of assets and liabilities taken over on the date of the business combination

Current assets	609,993 thousand yen
Non-current assets	496,245 thousand yen
Total assets	1,106,239 thousand yen
Current liabilities	1,382,083 thousand yen
Non-current liabilities	1,281,751 thousand yen
Total liabilities	2,663,834 thousand yen

7. Roughly estimated impact on the consolidated profit-and-loss statement in the current fiscal year under the assumption that the business combination has been completed on the starting date of said fiscal year, and the estimation method
The estimated impact is insignificant, so it has been omitted. Please note that this calculation of the amount of impact has not been audited.

(Acquisition of shares of AFB Co., Ltd.)

1. Outline of business combination

(1) Name of company acquired and description of business acquired

Name of company acquired	AFB Co., Ltd.
Business description	General advertising business

(2) Main reason for business combination
The aim is to strengthen the marketing and promotion functions of the J-LEASE Group while refining practical marketing knowledge by incorporating the know-how and media network that AFB has built up over many years through the provision of a wide range of advertising services.

(3) Date of business combination
July 25, 2025 (date of share acquisition)
August 31, 2025 (deemed acquisition date)

(4) Legal form of business combination
Acquisition of shares for consideration in the form of cash

(5) Company name after business combination
The company names have not changed.

(6) Percentage of voting rights acquired
100%

(7) Main grounds for determining that the company has been acquired
The company acquisition is the result of the Company's acquisition of shares for cash as consideration.

2. Period of the business performance of the acquired company included in the consolidated financial statements
September 1, 2025 to March 31, 2026

3. Cost for acquiring the acquired company, and the amount of each type of consideration for the acquisition

Consideration for acquisition: Cash	6,000 thousand yen
Acquisition cost	6,000 thousand yen

4. Major acquisition-related expenses and their amounts
Remuneration, commissions, etc. for advisory: 695 thousand yen

5. Amount of goodwill that arose, the origin of the goodwill, the method and period of amortization of the goodwill
(1) Amount of goodwill that arose
88,492 thousand yen
The amount of goodwill at the end of the second quarter consolidated accounting period had been provisionally calculated because the allocation of the acquisition cost had not yet been completed; however, it was finalized during the current consolidated fiscal year. The amounts are unchanged from those resulting from the provisional accounting treatment.

(2) Origin of the goodwill
Excess earning power expected from further improvement in corporate value resulting from the strengthening of the J-LEASE Group's marketing and promotion functions, mainly through the use of AFB Co., Ltd.'s know-how and media network related to its wide range of advertising services.

(3) Method and period of amortization of the goodwill
Amortization evenly divided over 10 years

6. Amounts of respective types of assets and liabilities taken over on the date of the business combination

Current assets	60,400 thousand yen
Non-current assets	4,256 thousand yen
Total assets	64,656 thousand yen
Current liabilities	56,863 thousand yen
Non-current liabilities	90,285 thousand yen
Total liabilities	147,149 thousand yen

7. Roughly estimated impact on the consolidated profit-and-loss statement in the current fiscal year under the assumption that the business combination has been completed on the starting date of said fiscal year, and the estimation method
The estimated impact is insignificant, so it has been omitted.

(Segment information)

[Segment information]

1. Overview of reporting segments

(1) Method of determining reporting segments

The reporting segments of the Company's Group are individual units of the Group for which discrete financial information is available and that are subject to periodic review by the Board of Directors for making decisions on allocation of management resources and evaluating performance.

The Group has three reporting segments: guarantee-related business, real-estate-related business, and IT-related business.

(2) Products and services of each reporting segment

The guarantee-related business provides, among other services, credit enhancement and rent guarantee services pertaining to real estate leasing agreements, and medical expense guarantee services.

The real-estate-related business provides, among other services, real estate brokerage services, and rental property management services contracted by real estate owners.

The IT-related business engages in development and sales of environmental inspection systems, sales of software packages, and other businesses.

2. Methods of calculating the net sales, profit (loss), assets, liabilities, and other items for each reporting segment

Reporting segment profit figures are based on operating profit, and intersegment sales and transfers are based on market price.

3. Matters related to changes in reporting segments, etc.

The Group included newly established J-Lease Football Club Co., Ltd. in the scope of consolidation from the fiscal year under review. Because the business of this company is insignificant in terms of amounts, it is stated under "Others" and not included in reporting segments. The segment information for the fiscal year ended March 31, 2025 herein for comparison with the fiscal year ended March 31, 2026 is that prepared according to the revised reporting segments.

In addition, the Group included K-net Co., Ltd. and AFB Co., Ltd., which had become subsidiaries through the acquisition of shares from the fiscal year ended March 31, 2026, in the scope of consolidation, and added K-net Co., Ltd. to the "guarantee-related business" and AFB Co., Ltd. to the "Others" business segment not included in reporting segments.

3. Information on sales and profit or loss by reporting segment and decomposition of revenue

Fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)

(Thousand yen)

	Reporting segment				Others (Note) 1	Total	Adjustment (Note) 2	Amount recorded in consolidated statement of income (Note) 3
	Guarantee-related business	Real-estate-related business	IT-related business	Total				
Net sales								
Revenue from contracts with customers	2,132,556	201,680	1,731,562	4,065,799	1,102	4,066,902	-	4,066,902
Other revenue	13,112,632	89,496	-	13,202,129	-	13,202,129	-	13,202,129
Sales to external customers	15,245,189	291,177	1,731,562	17,267,928	1,102	17,269,031	-	17,269,031
Intersegment sales or transfers	-	8,420	116,855	125,275	-	125,275	(125,275)	-
Total	15,245,189	299,597	1,848,417	17,393,204	1,102	17,394,306	(125,275)	17,269,031
Segment profit (loss)	3,275,344	(38,257)	30,953	3,268,041	(141,076)	3,126,964	(23,780)	3,103,184
Segment assets	13,365,385	531,265	1,788,621	15,685,272	-	15,685,272	(43,298)	15,641,973
Segment liabilities	8,774,805	422,578	555,455	9,752,839	-	9,752,839	(27,340)	9,725,499
Other items								
Depreciation	148,917	3,743	46,455	199,117	-	199,117	(969)	198,147
Amortization of goodwill	-	-	64,200	64,200	-	64,200	-	64,200
Impairment loss	23,807	-	-	23,807	-	23,807	-	23,807
Increase in property, plant and equipment and intangible assets	260,938	281,329	11,307	553,575	-	553,575	(24,464)	529,110

(Notes) 1. “Others” is a business segment not included in reporting segments and includes the soccer club operation business.

2. Details of adjustment are as follows:

(1) The sales adjustment of -125,275 thousand yen represents elimination of intersegment transactions.

(2) The segment profit (loss) adjustment of -23,780 thousand yen represents elimination of intersegment transactions.

(3) The segment assets adjustment of -43,298 thousand yen represents elimination of intersegment transactions.

(4) The segment liabilities adjustment of -27,340 thousand yen represents elimination of intersegment transactions.

(5) Adjustment of (969) thousand yen in depreciation of negative is intersegment unrealized income.

(6) Adjustment of negative (24,464) thousand yen in increase in tangible and intangible fixed assets represents elimination of intersegment transactions.

3. Segment income is adjusted to operating income.

Fiscal year ended March 31, 2026 (From April 1, 2025 to March 31, 2026)

(Thousand yen)

	Reporting segment				Others (Note) 1	Total	Adjustment (Note) 2	Amount recorded in consolidated statement of income (Note) 3
	Guarantee-related business	Real-estate-related business	IT-related business	Total				
Net sales								
Revenue from contracts with customers	2,581,159	574,962	1,459,501	4,615,623	126,125	4,741,748	-	4,741,748
Other revenue	16,725,674	107,292	-	16,832,966	-	16,832,966	-	16,832,966
Sales to external customers	19,306,833	682,254	1,459,501	21,448,589	126,125	21,574,714	-	21,574,714
Intersegment sales or transfers	12,269	7,949	67,356	87,576	196,991	284,567	(284,567)	-
Total	19,319,103	690,203	1,526,858	21,536,165	323,116	21,859,282	(284,567)	21,574,714
Segment profit (loss)	3,535,230	11,809	92,696	3,639,737	(874)	3,638,862	(14,813)	3,624,049
Segment assets	20,994,062	724,379	1,969,766	23,688,208	171,866	23,860,074	(1,722,333)	22,137,740
Segment liabilities	15,012,743	605,403	736,885	16,355,032	155,002	16,510,034	(1,758,575)	14,751,459
Other items								
Depreciation	173,165	5,745	48,040	226,951	1,271	228,223	(5,797)	222,425
Amortization of goodwill	147,362	-	70,037	217,400	5,162	222,562	-	222,562
Impairment loss	-	-	-	-	-	-	-	-
Increase in property, plant and equipment and intangible assets	1,398,424	370	32,580	1,431,375	3,754	1,435,129	(26,077)	1,409,052

(Notes) 1. “Others” is a business segment not included in reporting segments and includes the soccer club operation business and the general advertising business.

2. Details of adjustment are as follows:

(1) The sales adjustment of -284,567 thousand yen represents elimination of intersegment transactions.

(2) The segment profit (loss) adjustment of -14,813 thousand yen represents elimination of intersegment transactions.

(3) The segment assets adjustment of -1,722,333 thousand yen represents elimination of intersegment transactions.

(4) The segment liabilities adjustment of -1,758,575 thousand yen represents elimination of intersegment transactions.

(5) Adjustment of (5,797) thousand yen in depreciation of negative is intersegment unrealized income.

(6) Adjustment of negative (26,077) thousand yen in increase in tangible and intangible fixed assets represents elimination of intersegment transactions.

3. Segment income is adjusted to operating income.

(Revenue recognition)

The details of disaggregation of revenue from contracts with customers are as listed in “Segment information” of these notes to consolidated financial statements.

(Per share information)

	Fiscal year ended March 31, 2025 (From April 1, 2024, to March 31, 2025)	Fiscal year ended March 31, 2026 (From April 1, 2025, to March 31, 2026)
Net assets per share	¥329.94	¥414.25
Basic earnings per share	¥117.14	¥137.93
Diluted profit per share	¥116.40	¥ -

(Notes) 1. Diluted profit per share for the fiscal year ended March 31, 2026 is not shown because there are no dilutive shares.

2. The basis of calculation of basic earnings per share and diluted profit per share are as follows:

	Fiscal year ended March 31, 2025 (From April 1, 2024, to March 31, 2025)	Fiscal year ended March 31, 2026 (From April 1, 2025, to March 31, 2026)
Basic earnings per share		
Profit attributable to owners of parent (Thousand yen)	2,089,102	2,470,944
Amount not attributable to common shareholders (Thousand yen)	-	-
Profit attributable to owners of parent relating to common shares (Thousand yen)	2,089,102	2,470,944
Average number of common shares outstanding during the period (Shares)	17,833,525	17,914,909
Diluted profit per share		
Adjustment for profit attributable to owners of parent (Thousand yen)	-	-
Increase in number of common shares (Shares)	113,506	-
[of which, share acquisition rights (shares)]	[113,506]	-
Overview of residual shares not included in the calculation of diluted profit per share due to their non-dilutive effect	-	-

(Note) In the calculation of basic earnings per share and diluted profit per share, Company shares remaining in the Board Benefit Trust that are recorded as treasury shares in shareholders' equity are included among treasury shares deducted from the calculation of average number of common shares outstanding during the period.
(Previous fiscal year: 99,800 shares; fiscal year under review: 201,000 shares)

(Significant subsequent events)

Not applicable.