Example

The latest balance sheet (including notes in reference thereto) and   
the latest profit and loss statement (including notes in reference thereto)

Trade name or name: **Zaimu Investment Advisory and Agency Japan Co., Ltd.**

Balance Sheet

（As of **MM/DD/YYYY**）

(Unit: Thousand yen)

|  |  |  |  |
| --- | --- | --- | --- |
| Account title | Amount | Account title | Amount |
| Assets |  | Liabilities |  |
| Current assets |  | Current liabilities |  |
| Cash and deposits |  | Short-term borrowings |  |
| Short-term loans receivable |  | Advances received |  |
| Advance payments |  | Unearned revenue |  |
| Prepaid expenses |  | Accounts payable - other |  |
| Accounts receivable - other |  | Accrued expenses |  |
| Accrued income |  | Income taxes payable |  |
| Other current assets |  | Provision for bonuses |  |
| Allowance for doubtful accounts | △ | Other current liabilities |  |
| Total current assets |  | Total current liabilities |  |
| Non-current assets |  | Non-current liabilities |  |
| Tangible fixed assets |  | Long-term borrowings |  |
| Buildings, net |  | Deferred tax liabilities |  |
| Equipment |  | Provision for retirement benefits |  |
| Land |  | Other non-current liabilities |  |
| Intangible fixed assets |  | Total non-current liabilities |  |
| Goodwill |  | Provisions |  |
| Investments and other assets |  | Total provisions |  |
| Investment securities |  | Total liabilities |  |
| Investments in capital |  | Net assets |  |
| Long-term loans receivable |  | Shareholders' equity |  |
| Prepaid pension costs |  | Share capital |  |
| Deferred tax assets |  | Deposits for subscriptions of shares |  |
| Other |  | Capital surplus |  |
| Allowance for doubtful accounts | △ | Legal capital surplus |  |
| Total non-current assets |  | Other capital surplus |  |
| Deferred assets |  | Retained earnings |  |
| Organization expenses |  | Legal retained earnings |  |
| Total deferred assets |  | Other retained earnings |  |
|  |  | Reserve |  |
|  |  | Retained earnings brought forward |  |
|  |  | Treasury share | △ |
|  |  | Deposits for subscriptions of treasury shares |  |
|  |  | Valuation and translation adjustments |  |
|  |  | Valuation difference on available-for-sale securities |  |
|  |  | Deferred gains or losses on hedges |  |
|  |  | Revaluation reserve for land |  |
|  |  | Share acquisition rights |  |
|  |  | Total net assets |  |
| Total assets |  | Total liabilities and net assets |  |

（Notes）

１．Add or delete the account title as necessary.

Profit and loss statement

From **MM/DD/YYYY**

To **MM/DD/YYYY**

(Unit: Thousand yen)

|  |  |  |
| --- | --- | --- |
| Account title | Amount | |
| Breakdown | Total |
| Operating revenue |  |  |
| Discretionary investment management fee | ××× |  |
| Investment advisory fee | ××× |  |
| Other operating revenue | ××× |  |
| Total operating revenue |  | ××× |
| Operating expenses |  |  |
| Advertising expenses | ××× |  |
| Research expenses | ××× |  |
| Research expenses | ××× |  |
| Information equipment expenses | ××× |  |
| Research outsourcing expenses | ××× |  |
| Other research expenses | ××× |  |
| Operating miscellaneous expenses | ××× |  |
| Communication expenses | ××× |  |
| Print expenses | ××× |  |
| Association fee | ××× |  |
| Membership fee | ××× |  |
| Others | ××× |  |
| Total operating expenses |  | ××× |
| General and administrative expenses |  |  |
| Salaries | ××× |  |
| Remuneration for directors | ××× |  |
| Salaries and allowances | ××× |  |
| Bonuses | ××× |  |
| Provision for bonuses | ××× |  |
| Other remunerations and salaries | ××× |  |
| Legal welfare expenses | ××× |  |
| Other welfare expenses | ××× |  |
| Others | ××× |  |
| Entertainment expenses | ××× |  |
| Donations | ××× |  |
| Travel and transportation expenses | ××× |  |
| Taxes and dues | ××× |  |
| Expenses related to real estate | ××× |  |
| Rent expenses on real estate | ××× |  |
| Other real estate expenses | ××× |  |
| Retirement benefit expenses | ××× |  |
| Provision of allowance for doubtful accounts | ××× |  |
| Depreciation | ××× |  |
| Sundry expenses | ××× |  |
| Business outsourcing expenses | ××× |  |
| Supplies expenses | ××× |  |
| Equipment expenses | ××× |  |
| Others | ××× |  |
| Total general and administrative expense |  | ××× |
| Operating profit (loss) |  | ××× |
| Non-operating income |  |  |
| Dividend income | ××× |  |
| Interest on securities | ××× |  |
| Interest income | ××× |  |
| Gain on sales/redemption of securities | ××× |  |
| Others | ××× |  |
| Gain on foreign exchange | ××× |  |
| Miscellaneous gain | ××× |  |
| Total non-operating income |  | ××× |
| Non-operating expenses |  |  |
| Interest expenses | ××× |  |
| Loss on sales/redemption of securities | ××× |  |
| Others | ××× |  |
| Loss on foreign exchange | ××× |  |
| Amortization of deferred assets | ××× |  |
| Miscellaneous loss | ××× |  |
| Total non-operating expenses |  | ××× |
| Ordinary profit (loss) |  | ××× |
| Extraordinary income |  |  |
| Extraordinary profit | ××× |  |
| Total extraordinary income |  | ××× |
| Extraordinary losses |  |  |
| Non-recurring loss | ××× |  |
| Total extraordinary losses |  | ××× |
| Profit (loss) before income taxes |  | ××× |
| Income taxes - current |  | ××× |
| Income taxes - deferred |  | ××× |
| Profit (loss) |  | ××× |

（Notes）

１．Add or delete the account title as necessary.

２．With regard to extraordinary income or extraordinary losses, enter the amount under an accounting title with a name that is indicative of such profit or loss.