

Financial Results for the Third Quarter of the Fiscal Year Ending March 31, 2025

February 5, 2025





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Introduction **Message from the President**

3Q results exceeded the plan and the strong performance continues in the busy 4Q period

I am Tsuchi Nakashima, Representative Director and President. I would like to express our sincere appreciation for your continued support.

I hereby would like to report our financial results for the third quarter of the fiscal year ending March 31, 2025.

In the third quarter of the fiscal year under review, both sales and profits exceeded the company plan as a result of strong sales due to the acquisition of new customers and the control of bad-debt-related costs through continuous promotion of risk control amid intensifying competition in the industry. We are continuing to perform well in the fourth quarter, our busiest period of the year.

In addition, AIVS, an IT company that joined the Group in April 2024, has contributed to the overall growth of the Group by integrating our contract management system and rent collection management system (TRUSTA) and participating with its expertise in the development of a new core system project.

We will continue our efforts to co-create value with new partner companies that are in line with the realization of the Group's philosophy.

Furthermore, as one of our challenges in new business areas, we are preparing for overseas expansion and are conducting research targeting East Asia. We are planning to open a preparatory office in East Asia during the fiscal year ending March 31, 2026, in order to apply the know-how we have cultivated in Japan to solving social issues in other countries.

We will continue to make every effort to return profits to our shareholders, including dividends, through further improvement of our business performance in order to contribute to our shareholders and other stakeholders. I would sincerely like to request your continued support.



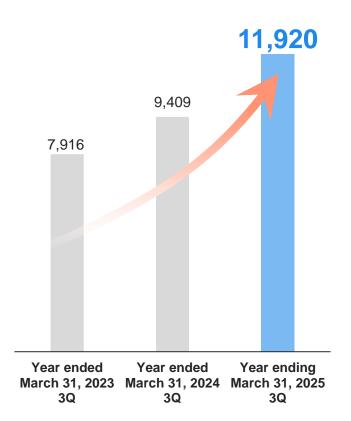


Representative Director and President

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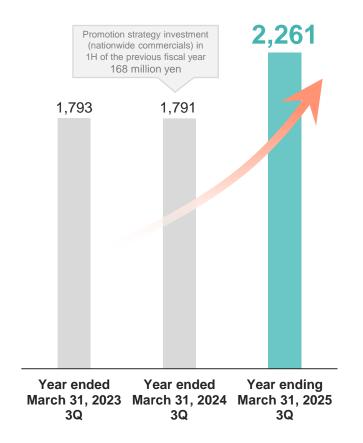
Sales and profit both hit record highs in 3Q

Net sales (Millions of yen)

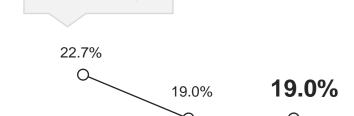


Operating profit

(Millions of yen)



Operating profit margin



Effects of special factors due to COVID-19 subsidies, etc.

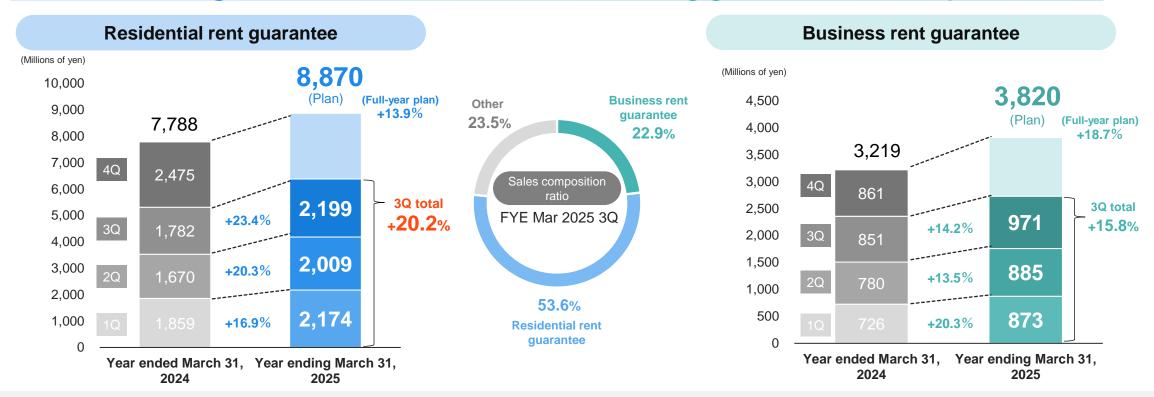
Year ended Year ended Year ending March 31, 2023 March 31, 2024 March 31, 2025 3Q 3Q 3Q

Sales and profit both hit record highs in 3Q

(Millions of yen)	Year ended March 31, 2024 3Q results	Year ending March 31, 2025 3Q results	YoY change
Net sales	9,409	11,920	+26.7%
Operating profit	1,791	2,261	+26.2%
Operating profit margin	19.0%	19.0%	_
Ordinary profit	1,789	2,249	+25.8%
Profit attributable to owners of parent	1,204	1,494	+24.1%

- Net sales growth in residential rent guarantees accelerated due to successful sales activities, and business rent guarantees performed well
- ▶ AIVS* became a subsidiary this fiscal year (results being consolidated from May 2024)
- All profits exceeded the company plan, absorbing an increase in bad-debt-related costs and an increase in administrative fees resulting from intensifying competition
- Continued appropriate risk control and improvements in operational efficiency through credit screening and credit management operations, etc. utilizing Al

Residential rent guarantees increased 20.2% YoY, driving growth in business performance



Residential rent guarantee

While the company's full-year plan calls for a 13.9% YoY increase, cumulative 3Q results were up 20.2% YoY, exceeding the company plan

New transactions increased due to the success of various strategies, including the strengthening of human resources in the Tokyo metropolitan area, human resource development, and the formation of alliances

Further solidified relationships with existing customers by responding to their detailed community-based needs and made progress in acquiring customers in areas where new stores were opened

Business rent guarantee

Other

Solid performance, including record-high quarterly-base sales

Further focused on marketing in the Tokyo metropolitan area, where the market is large, against a backdrop of risk avoidance among real estate owners and the growing use of business rent guarantees

Expanded the market base through operations of various scales and formats, and actively reached out to large-scale facilities

Businesses under development (medical expense guarantees and subsidiary Asumirai [real estate brokerage for foreign nationals]) performed well, and subsidiary AIVS also contributed to sales growth

Subrogation fees and collection agency fees also increased in line with an increase in the number of contracts

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Main Businesses (Residential Rent Guarantee)

Significantly outperformed market growth rate

Market environment

- Mature market with over 200 competitors but few new entrants (including credit card and consumer credit companies)
- Use of guarantees for leased residential properties is becoming common, and guarantee company utilization rates remain high
- Leveraging our own strengths (see right), we significantly outperformed the market growth rate of 3% and are performing well

(Condominiums, apartments, etc.)

	Year ended March 31, 2023 Results	Year ended March 31, 2024 Results	Year ending March 31, 2025 Plan
Guarantee company utilization rate in the market*	73%	75 %	76 %
Market sales size (Market growth rate)*	216.0 billion yen (+4%)		230.0 billion yen (+3%)
Company net sales (Company growth rate)	6.5 billion yen (+14.5%)	•	8.8 billion yen (+13.9%)

Cumulative 3Q results 6.3 billion yen (+20.2%)

The Company's strengths in residential rent guarantee

- No. 1 store network in the industry; attentive service through localization
- Marketing human resources with a high level of expertise and response capabilities, developed through long years of experience and training
- Active marketing backed by high-precision credit screening that leverages Al analysis and strong claim collection capabilities
- Rich services created through co-creation with diverse alliance partners See Page 18 for details
- Listed on the Prime Market of the Tokyo Stock Exchange, with proven track record and high credibility accumulated over 20 years since our establishment

Residential rent guarantee strategies

- Further expansion of nationwide network by opening stores
- Expansion of application channels through online application services and alliances with small-amount and short-term insurance companies, etc.
- Cross-selling of residential and business rent guarantees
- Engagement in marketing collaborations with partner companies and approaches to large real estate companies through teams of experts selected from across the country



Business rent guarantee market continued to grow, with significant potential for expansion

Market environment

- While the special demand for active move-ins and move-outs in the postpandemic period has tailed off, the utilization rate for business rent guarantees remains in the 20% range, which is still low compared with the utilization rate for residential rent guarantees (76%). Thus, the market is expected to continue to expand as the service gains wider recognition.
- We have expanded the market base through operations of various sizes and formats and actively reached out to large-scale facilities.

(Offices, stores, etc.)

Market sales size (Market growth rate)* Company net sales 27.0 billion yen (+14%) 27.0 billion yen (+14%) 31.0 billion yen (+14%) (+14%) 35.0 billion yer (+14%) (+14%) 3.2 billion yer (3.8 billion yer)		Year ended March 31, 2023 Results	Year ended March 31, 2024 Results	Year ending March 31, 2025 Plan
(Market growth rate)* (+14%) (+14%) Company net sales 2.5 billion yen 3.2 billion yen 3.8 billion yer	company utilization rate in	19%	21%	23%
sales 2.5 billion yen 3.2 billion yen 3.8 billion yer			-	35.0 billion yen (+14%)
rate)	sales (Company growth		(+23.9%)	3.8 billion yen (+18.7%) Cumulative 3Q results

Potential for expansion in the business rent guarantee market

- Small- and medium-sized offices, stores, restaurants, etc. ⇒Guarantee needs remain strong and use is expected to continue to expand
- Large offices and commercial facilities ⇒Began to be used by some customers and there is great potential for expansion

The current market size for business rent guarantees is estimated at 35 billion yen; the market is expected to expand to approximately 120 billion yen in the future

Business rent guarantee strategies

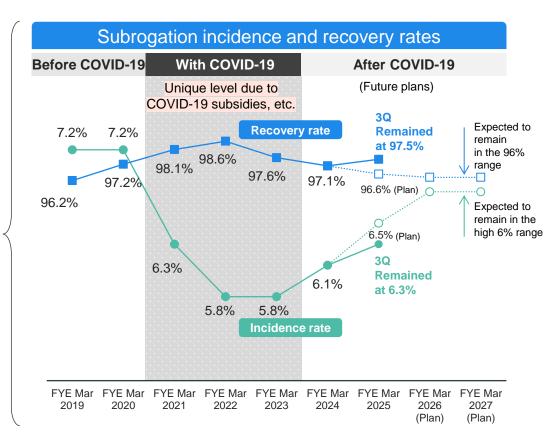
- Strategic allocation of human resources to the Tokyo metropolitan area, where needs are expanding
- Engagement in marketing collaborations with partner companies, and approaches to investment properties and large commercial/office complex facilities through teams of experts selected from across the country
- Approaches to building owners, investment companies, and general contractors
- Cross-selling of residential and business rent guarantees



2.7 billion yen (+15.8%

Both subrogation incidence rate and recovery rate remained strong

Guarantee-related business	Year ended March 31, 2024 3Q results	Year ending March 31, 2025 3Q results
Number of real estate company agreements (thousands)	25	28
Number of applications (thousands)	173	196
Guaranteed monthly rent (millions of yen)*	47,895	55,973
Subrogation incidence rate	6.2%	(Full-year plan 6.5%) 6.3%
Subrogation recovery rate	97.2%	(Full-year plan 96.6%) 97.5%
Balance of advance subrogation payments (millions of yen)	End of March 2024 6,590	6,514
Number of stores (stores)	36	No. 1 40 store network
Number of prefectures with stores	33	in the industry 37
Number of employees (persons)	395	429



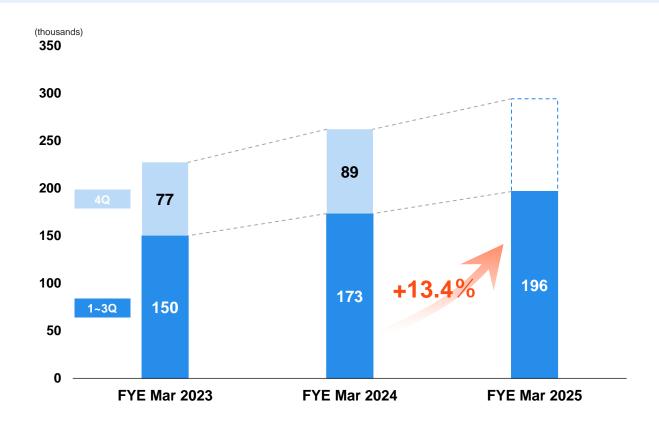
- Subrogation indicators remained at a favorable level compared with our plan. We will continue to pursue improved operational efficiency and risk control through credit screening, credit management, etc. based on Al analysis
- Both the number of real estate company agreements and the number of applications steadily increased due to community-based marketing
- Four branches (Toyama, Shiga, Yamanashi and Nara) opened this fiscal year (40 branches in 37 prefectures)

©J-LEASE CO.,LTD. *Guaranteed monthly rent: Amount to be subrogated if the subrogation incident rate were 100% (monthly)

Financial Results

Number of new applications increased steadily with double-digit growth

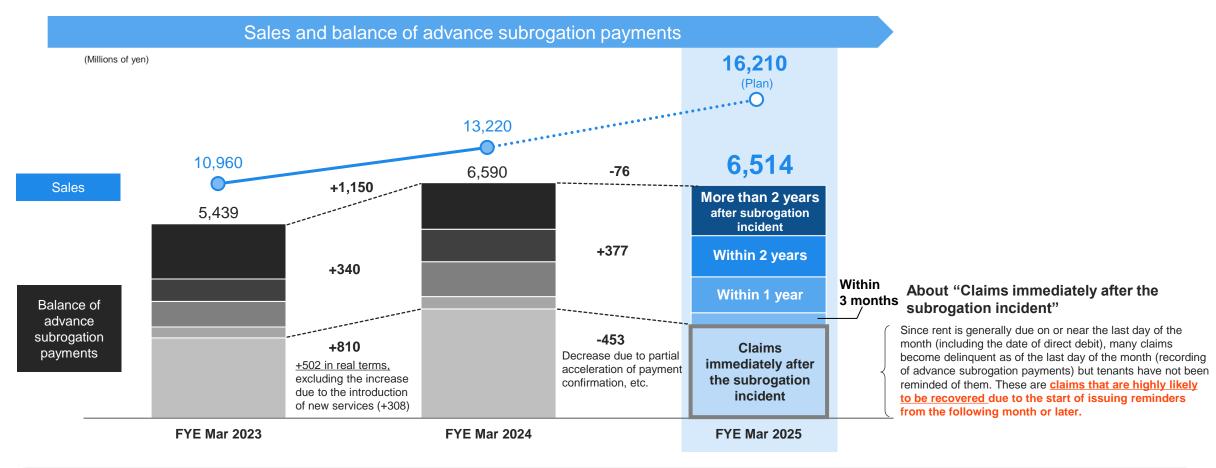
- The number of new applications increased steadily with double-digit growth due to strengthened alliances with various companies and organizations and localized marketing strategies
- Improved the efficiency of the application processing system by promoting digitization through online move-in application services, etc.





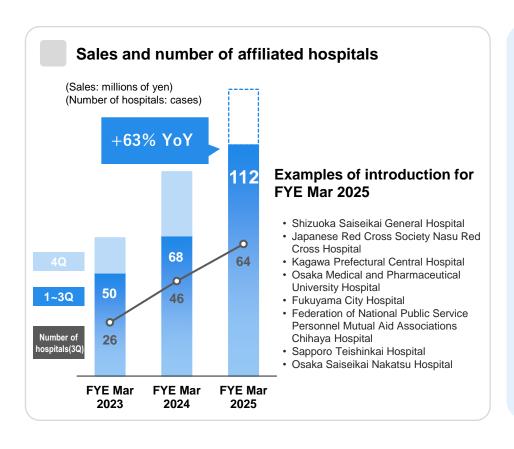
Financial Results

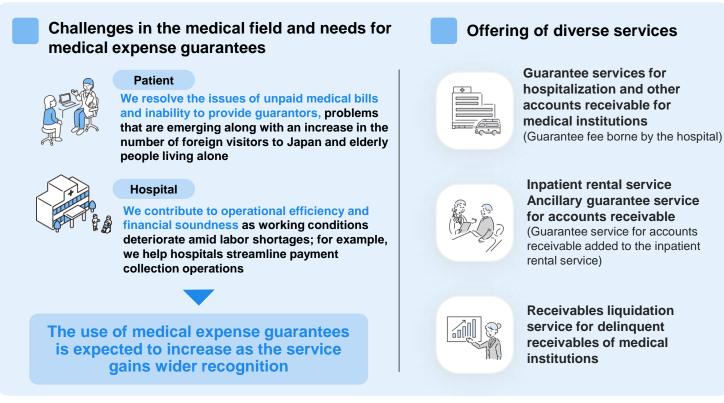
Balance of advance subrogation payments remained at an appropriate level in relation to sales growth



- Advance subrogation payments (excluding claims immediately after the subrogation incident) are at an appropriate level corresponding to the increase in the number of contracts and sales, despite being on an increasing trend
- Screening accuracy has improved through the use of a new screening model based on Al analysis (operational from November 2023)
- Credit management operations that leverages Al analysis were launched, and we are striving to further improve operational efficiency by refining our credit management models

Growth in medical expense guarantees exceeded the company plan



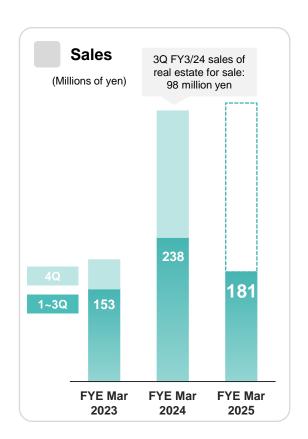


- Sales exceeded the company plan due to an increase in the number of affiliated medical institutions, etc. (progress: 80%)
- Progress has been made in introduction to public hospitals and Red Cross Hospitals through a variety of new business channels, including referrals from existing customers and alliance partners
- The potential of the medical expense guarantee market is great, with expected growth going forward supporting a sound medical service system in the community



Businesses in Development: Real-estate-related business

▲ あすみらい株式会社 Real-estate-related business by subsidiary Asumirai performed strongly



Main Businesses				Asumii	rai's strengths
	Target	Share of sales (FY3/25 plan)	Business model		Numerous foreign staff with
Real estate for sale	Individuals and corporations in Japan and abroad	55%	Leases and sells income-producing properties; it may take some time for a property to be delivered (sales are recorded) after the contract is signed		Numerous foreign staff with expertise in the real estate business
Monthly condominium operations	Foreigners planning to reside in Japan, Japanese- language schools, etc.	25%	Leases housing to customers from the time they arrive in Japan until they find a residential property		Stable and high-occupancy monthly condominium operations
Real estate brokerage	Wealthy foreign nationals	10%	Earns commissions by brokering investment properties		
Other	Individuals and corporations in Japan and abroad	10%	Handles rental brokerage, advertising sales, property maintenance and repairs, etc.	Mary Mary	Acquisition of customers by leveraging J-lease's network of stores

- Sales of real estate for sale declined YoY in 3Q due to high unit price and because sales impact is influenced by the month in which sales are recorded (sales are recorded on delivery)
- The weak yen has increased foreigners' investment needs in Japanese real estate, and many properties are scheduled to be delivered during 4Q
- The company, believing that inquiries from foreign customers will continue to increase, will strengthen its organizational structure to ensure stable growth
- The company will relocate and expand its Fukuoka main office for business expansion (scheduled to open on February 12, 2025)



Sales and profit of IT business by subsidiary AIVS exceeded the plan

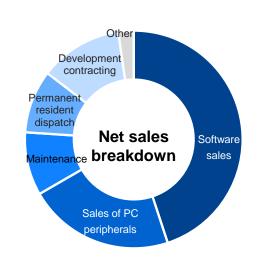
Net sales and operating profit
AIVS non-consolidated 3Q (May-December)
results

Net sales

853 million yen (3Q plan: 710 million yen)

Operating loss

-0.7 million yen (3Q plan: -41 million yen)



- Consolidated into J-lease results from May 2024
- Performance is seasonal, with much of its sales and profit generated in 4Q
- Both net sales and operating profit exceeded the plan Steady progress toward achieving the full-year plan (Full-year plan: sales 1,180 million yen, operating profit 78 million yen)





Environmental inspection systems

No. 1 share in the domestic industry



Software contract development

Stable technical capabilities backed up by track records with major companies, government agencies, etc.



Various systems for medical institutions and nursing care facilities

Development, sale and maintenance of "Mimamori (monitoring) System" and "Health Checkup System," etc.

TRUSTA

Synergy strategy

Case 2

Currently implementing marketing collaboration, etc. in the field of medical expense guarantees

Started working more closely than before in the systems area

- Case

 AIVS integrates J-lease's contract management system and rent collection management system (TRUSTA) for partner real estate companies
 - Participates as a project member in the overhaul of J-lease's core systems by utilizing its expertise
- Case

 AIVS Mimamori System introduced at J-lease partnership sites
- Case 4 Proposed J-lease's medical expense guarantee service to AIVS's business partners



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Aiming for further growth with business opportunities as a driver

	DX (Digital Transformation)	Operational efficiency will be improved through optimizing operations using generative AI and utilizing big data, as demand for technology will increase due to the declining birthrate, aging population, and shrinking population (e.g., collaboration with the new group company AIVS)
	Awareness of risk aversion	If the economic stagnation deepens due to rising interest rates, inflation, or other factors, real estate owners will become more risk averse, which will increase the need for residential and business rent guarantees, and therefore expand our business opportunities.
Opportunities	Preference for rentals	The shift of preference from owner-occupied to rental housing is expanding due to rising interest rates and property prices.*1
	Foreign nationals	Due to the increase in the number of foreign students, workers, etc., the number of guarantees for foreign nationals is expected to increase and business opportunities for Asumirai Co., Ltd., a subsidiary engaged in the real estate business for such nationals, are expected to expand. *2
	Aging population	The need for credit enhancement service is expected to expand with the arrival of an aging society.
Risks	Increase in interest rates	The direct impact is minimal due to the amount of the Company's borrowings. On the other hand, the number of applications for guarantees may stagnate because of companies' postponing store openings due to higher borrowing costs and curbing moves in the wake of the economic downturn.
KISKS	Inflation	If raw material prices rise due to inflation or economic stagnation deteriorates, it may have a certain impact on the operations of tenant companies such as restaurants, which may affect the Company's advance subrogation payments, etc.

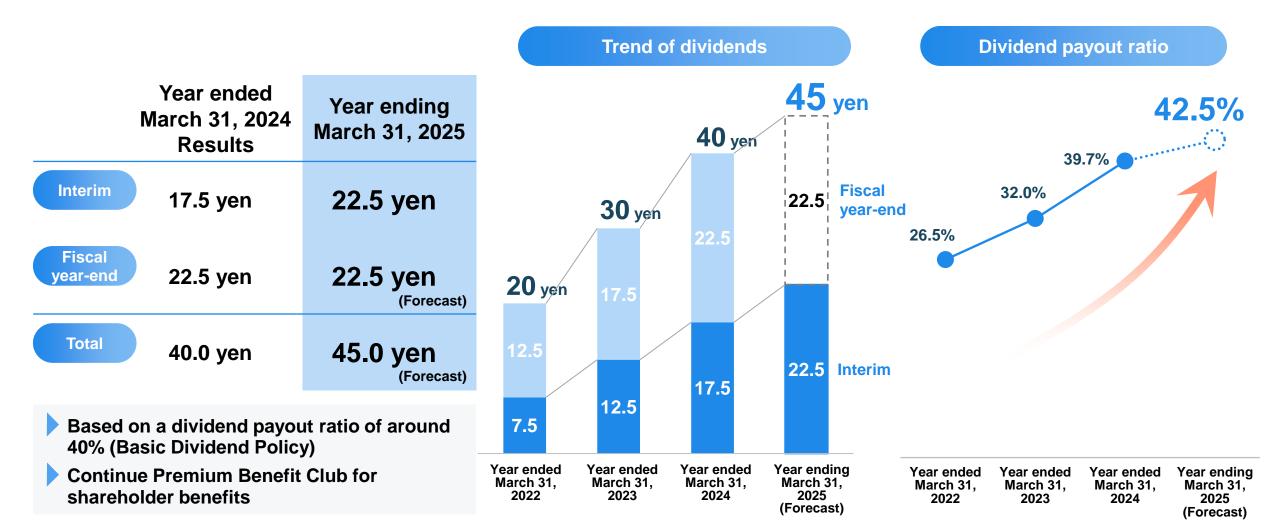
^{*1} According to the "Ownership and Renting Orientation" survey in the 2023 "Survey on Public Awareness of Land Issues" (Ministry of Land, Infrastructure, Transport and Tourism), the percentage of respondents who "do not mind renting or prefer renting" is on an increasing trend to 17.5% from 15.1%.



^{*2} The Company has expanded its services for foreign visitors to Japan (see "Notice of Expansion of Rent Guarantee Services for Foreign Visitors to Japan" dated January 24, 2024).

Field	Growth investment strategy	Progress (implemented)	Future plans
Human Resources	 Investments based on human capital management Development and strengthening of human resources Strategic allocation of human resources (hiring and transfers) Review of grading, compensation, and evaluation systems 	 New personnel system (new evaluation system) started Introduction of performance-linked bonuses and transition to a new grading and compensation system (5% increase in annual income over the previous year) Expansion of nationwide network by opening stores in new areas Active recruitment of new graduates Improvement of working hours and leave program Efforts to create a better work environment Reorganization of the Tokyo metropolitan area 	 Further expansion and deepening of marketing utilizing the nationwide network Creation of a virtuous cycle of recruitment and training Acquisition and retention of customers by strengthening marketing ability and deepening localization Practice of management by principle Examination and refinement of a new HR system
System (Data and DX)	Operational process reform (Electronification, web-based, automation) Integrated management of various pieces of data Strengthening of credit management system	Analysis of credit screening and customer data Promotion of digitization of information held by the Company Expansion of partnerships for online move-in applications Introduction of electronic contracts Electronification of various procedures and RPA for routine tasks Reorganization and strengthening of IT & Systems Division Introduction of AI analysis in credit screening Introduction of AI analysis in credit management operations Overhaul of the online customer platform Introduction of a generative AI tool	 Increase in information from existing fields and new fields Progress in operational efficiency Expansion of electronic applications and contracts Sophisticated analysis of various types of data Development of next-generation core system Building of own DWH Development of services utilizing AIVS's technological capabilities Optimization of the credit screening model
Other	Development of superior warranty products Expansion of business fields and global outreach Contribution to the community through sports (J Lease FC)	 Product development based on alliances with leading companies in the rental industry Launch of rent guarantee services for monthly parking facilities using DX Regular visits to elderly care facilities, nurseries, etc. (J Lease FC) 	 Further differentiation of business rent guarantees by product enhancement M&As of companies with synergies Development of new businesses Research and study of global expansion

Maintain a dividend payout ratio of around 40%



^{*} The Company conducted a 2-for-1 stock split of shares of common stock on March 1, 2024, and this stock split is also taken into consideration for past figures.



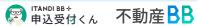
^{*} The dividend payout ratio for the year ending March 31, 2025 reflects the increase in the number of shares during the third quarter of the fiscal year in review.

Expansion of proprietary ecosystem through co-creation with customers and alliance partners

System linkage with leading platforms in the rental industry

- One of the largest number in the guarantee industry for data partners with rental industry platformers
- Enclosure of customers by improving convenience

API integration with online residence application services





















Sian









Web多人居申込

API integration with electronic contracting services

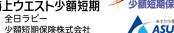




Data linkage with small-amount and short-term insurance (home contents insurance) companies

- The number of small-amount and short-term insurance companies with which we work is among the highest in the industry
- In addition to service collaboration, there are mutual referrals of business partners

東京海上ミレア少額短期 東京海上ウエスト少額短期 全日ラビー











Other ancillary services

 Alliance with housing environment-related companies to improve service and convenience

Collection agency (simultaneous collection of rent. insurance premiums, etc.) Monitoring service for the

Credit card settlement (initial costs, rents, etc.)

Multilingual call center

Energization agency service

Emergency visit service After-hours emergency

Auto accompanying of

lone death insurance

window collaboration Assistance in resolving

neighborhood problems

Sales increase **Differentiation from** competitors Synergies from alliances **Profit increase** Risk control Efficient operations

Tie-ups with major real estate associations and major companies

All Japan Real Estate Association

- In partnership with The Real Estate Association, developed the "All Japan Rabby Guarantee" for members of the All Japan Real Estate Association, of which approximately 30% of real estate businesses nationwide are members
- Started data linkage with All Japan Group's "All Japan Rabby Small Amount Short-Term Insurance" as well

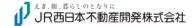




JR West Group

 Alliance with JR West and JR West Real Estate & Development Company. Developed the J-WEST Card Plan, which combines the J-WEST Card issued by JR West with a rent guarantee





Chubu Electric Power Group

In partnership with Chubu Electric Power Miraiz Connect, developed a rent guarantee service that includes a tenant monitoring service using electricity usage data in response the increase in the number of elderly single residents



Expansion of online customer platform

- Overhaul/development of an online customer platform jointly with AIVS to improve customer convenience
 - TRUSTA
- Fully online rent guarantee service for monthly parking facilities



Advanced credit screening and credit management model building

- Building advanced credit screening and credit management models based on Al analysis
- Aiming to maximize customer profits and our company's earnings through the provision of appropriate credit and efficiency improvement of credit management operations
- Enabling more strategic and flexible risk control





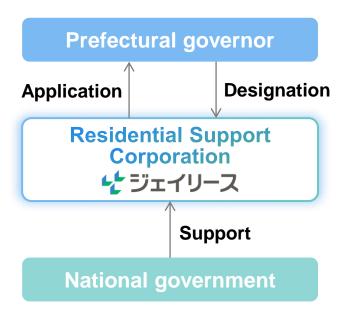


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elderly

Linkage with leasing

Designation as a "Corporation for Supporting Housing for Persons Requiring Special **Assistance in Securing Housing"*** under the Housing Safety Net Act expanded to 15 prefectures



Prefectures designating the Company (15 prefectures)

Iwate, Gunma, Chiba, Ishikawa, Nagano, Kyoto, Nara, Shimane, Yamaguchi, Saga, Nagasaki, Oita, Miyazaki, Kagoshima, Okinawa

April 2024 to end of January 2025



To be expanded in succession going forward

- The Revised Housing Safety Net Act will be enforced in October 2025 in response to the growing need for rental housing among the elderly and those with income difficulties
- As this revision is expected to revitalize the rental housing market, we will continue to promote the application for residential support corporations

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^{* &}quot;Corporation for Supporting Housing for Persons Requiring Special Assistance in Securing Housing" is a corporation that is designated by the prefectural government to provide Persons Requiring Special Assistance in Securing Housing with rent guarantees, housing information and counseling related to tenancy in rental housing, and livelihood support such as monitoring, in accordance with the Housing Safety Net Act. The aim is to ensure a smooth tenancy for Persons Requiring Special Assistance in Securing Housing (low-income earners, disaster victims, the elderly, persons with disabilities, persons raising children, and other persons requiring special assistance in securing housing) in private rental housing.

Environment

We recognize the impact of our business activities on the environment and climate change and will maintain our efforts to achieve a sustainable society that balances social and economic development with global environmental conservation.

Specific initiatives

- · Changing company vehicles to EVs and hybrid cars
- · Indoor temperature control in summer and winter
- Reduction of paper use through various digitization efforts
- Calculation of CO2 emissions
- · Eco-driving while using company vehicles
- → Telematics device is installed in company vehicles to manage driving conditions and control sudden starts, sudden acceleration, sudden deceleration, and idling time and to prevent speeding
- · Cleanup activities by J Lease FC at game venues

Environmental analysis support systems

Subsidiary AIVS has developed various systems to support environmental analysis operations such as water quality inspections, air quality inspections, and legal inspections of septic tanks. It has supplied these systems to more than 200 companies and municipalities, including waterworks bureaus and factories.



Environmental analysis support system eaXross series

Social

J-lease Health management declaration

The material and spiritual happiness of each and every employee comes from being healthy



Specific DE&I initiatives

- · Hiring of people with disabilities
- Scholarships to support the visually impaired (J-LEASE Scholarship Foundation)
- DE&I training for our executives through collaboration with people with intractable diseases and disabilities
- Promotion of women's advancement (women in management positions)
- · Promotion of maternity and childcare leave
- · Social gatherings for employees raising children (Iku Cafe)
- · Employment of foreign nationals, mainly at subsidiary Asumirai
- · Web accessibility support, etc.



Introduced an in-house health keeper system

Social contribution through sports

The dedication and high level of skill exhibited by J Lease FC athletes greatly contribute to a vibrant and healthy society, raising people's interest in sports and giving them dreams and inspiration. (See the following page for more information.)

Governance

Evaluation of the effectiveness of the Board of Directors

To further strengthen the supervisory function of directors, the Company conducts independent and objective questionnaires using a third-party organization for directors to evaluate the effectiveness of the Board of Directors as a whole. Many items received positive evaluations, indicating that the Board of Directors is operating appropriately in accordance with the requirements of the Corporate Governance Code.

Reinforcement of risk-management system



To strengthen our risk-management system, each department is working to analyze, evaluate, and control risk scenarios based on our business characteristics and comprehensive risk assessment.

Ensuring compliance

We regard thorough compliance as our most important management responsibility. We will pursue highly transparent management and further strengthen our compliance system.

Aiming for early promotion to the JFL and to become the No. 1 amateur club

J Lease FC overview

Established for the purpose of "community development through sports" and "contribution to local communities"

Established: April 2, 2018

J LERSE FOOTBALL CLUB

Growth Strategy

Category: Kyushu Football League

More joy and happiness

Philosophy: To everyone involved in J Lease FC

To this city

Through the power of sports

No. of members: 29 players, 7 staff members

(including 13 employees)

Main club competition results

FY2018 Won 1st place in the Oita Adults Football League 3 (promoted to League 2)

FY2019 Won 1st place in the Oita Adults Football League 2 (promoted to League 1)

FY2020 Won 1st place in the Oita Adults Football League 1 (promoted to Kyushu

Football League)

FY2021 3rd place in the KYFA 49th Kyushu Football League

FY2022 4th place in the KYFA 50th Kyushu Football League

FY2023 3rd place in the KYFA 51st Kyushu Football League

FY2024 2nd place in the KYFA 52nd Kyushu Football League

Eliminated in the 2nd round of Emperor's Cup JFA 104th Japan Football

Championship

3rd place in the 60th All Japan Adults Football Tournament 4th place in Japan Regional Football Champions League 2024

Main contributions to local communities

- Visits to elderly nursing care facilities (23 visits in 2024)
- Held football classes at nursery schools and elementary schools (33 times in 2024)
- Participated in local events (32 times in 2024)
- Participated in blind football tournaments
- Cleanup activities at match sites









- Contribution to local communities through activities as a corporate football team
- Aim for early promotion to JFL and to be the No. 1 amateur club



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SPORTS

YELL COMPANY

2024

Cautionary Statement Concerning Forward-Looking Statements

This document contains forward-looking statements, plans and management objectives related to the Company. These forward-looking statements are based on current assumptions about future events and trends, and there can be no assurance that such assumptions will prove accurate.

A number of factors could cause actual results to differ materially from those described in this document.

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