

決 算 報 告 書
FINANCIAL STATEMENTS

第6期

自 2020年 4月 1日

至 2021年 3月31日

The Sixth Fiscal Period :

From : April 1, 2020

To : March 31, 2021

Spark44 Japan 株式会社

Spark44 Japan K. K.

Regional Financial Controller
Tony Huang
2021.5.20

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Spark44 Japan株式会社
貸借対照表
2021年3月31日

Spark44 Japan K.K.
Balance Sheet
March 31, 2021

(単位：円)
(In Yen)

資産の部

ASSETS

流動資産

Current Assets:

現金及び預金	Bank Accounts	¥	86,934,476
売掛金	Accounts Receivable	¥	44,055,728
仕掛品	Work in Progress	¥	0
前払費用	Prepaid Expenses	¥	796,934
流動資産合計	Total Current Assets	¥	<u>131,787,138</u>

固定資産

Fixed Assets:

有形固定資産

Property, Plant, and Equipment

器具備品	Hardware	¥	3,536,864
減価償却累計額	Depreciation Hardware	¥	-3,536,864
有形固定資産合計	Total Property, Plant, and Equipment	¥	<u>0</u>

投資その他の資産

Investment & Other Assets

保証金	Deposits	¥	0
投資その他の資産合計	Total Investment & Other Asset	¥	<u>0</u>
固定資産合計	Total Fixed Assets	¥	<u>0</u>

資産合計

Total Assets	¥	<u><u>131,787,138</u></u>
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Spark44 Japan株式会社
貸借対照表
2021年3月31日

Spark44 Japan K.K.
Balance Sheet
March 31, 2021

(単位：円)
(In Yen)

負債の部

LIABILITIES

流動負債

Current Liabilities:

買掛金	Accounts Payable	¥	43,657,958
預り金	Wages & Social tax payable	¥	1,468,064
未払費用	Accrued Expenses	¥	5,307,506
未払賞与	Accrued Bonus	¥	2,547,288
未払法人税等	Corporation tax	¥	3,651,900
未払消費税等	Sales tax payable	¥	2,966,529

流動負債合計	Total current liabilities	¥	<u>59,599,245</u>
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固定負債

Long Term Liabilities:

固定負債合計	Total Long Term Liabilities	¥	<u>0</u>
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負債合計	Total Liabilities	¥	<u>59,599,245</u>
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純資産の部

NET ASSETS

資本金	Paid-in Capital	¥	<u>5,000,000</u>
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利益剰余金	Retained Earnings:		
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繰越利益剰余金	Retained Earnings	¥	<u>67,187,893</u>
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利益剰余金合計	Total Retained Earnings	¥	<u>67,187,893</u>
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純資産合計	Total Net Assets	¥	<u>72,187,893</u>
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負債・純資産合計	Total Liabilities & Net Assets	¥	<u><u>131,787,138</u></u>
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Spark44 Japan株式会社

損益計算書

自 2020年 4月 1日
至 2021年 3月31日

Spark44 Japan K.K.

Profit and Loss Statement
Period : From April 1, 2020
To March 31, 2021

(単位 : 円)
(In Yen)

売上高	Revenue		
	Retainer Fees	¥	114,778,728
	Project Fee	¥	9,999,996
	Pass Through Gross up	¥	134,345,898
		¥	<u>259,124,622</u>
売上原価	Total Cost of Sales	¥	<u>134,345,898</u>
売上総利益	Gross Profit on Sales	¥	<u>124,778,724</u>
販売費及び一般管理費	Selling, General and Administrative Expenses	¥	<u>-107,757,884</u>
営業利益	Operating Income	¥	<u>17,020,840</u>
営業外収益の部	Non-operating Income and Expense		
受取利息	Interest Income	889 ¥	<u>889</u>
営業外費用の部	Non-operating Income		
為替差損	Foreign Exchange Loss	201,298 ¥	<u>201,298</u>
経常利益	Ordinary Profit	¥	<u>16,820,431</u>
税引前当期純利益	Net Income Before-tax Current Period	¥	<u>16,820,431</u>
法人税	Corporation Tax	¥	<u>-5,996,536</u>
当期純利益	Net Income	¥	<u><u>10,823,895</u></u>

Spark44 Japan株式会社

Spark44 Japan K.K.

販売費及び一般管理費

Selling, General and Administrative Expenses

自 2020年 4月 1日

Period : From April 1, 2020

至 2021年 3月31日

To March 31, 2021

(単位 : 円)

(In Yen)

科 目	Account title	金額 Amounts
給料手当	Salaries	65,515,297
法定福利費	Social Taxes (Income protection Insurance, Private Health Insurance & Pension Costs)	10,780,389
賞与	Bonus and Incentives	5,646,563
福利厚生費	Other Employee Benefits - Tax free	448,800
通勤交通費	Other Employee Benefits - Taxable	1,294,172
外注費	Contractors	5,600,000
地代家賃	Rent	1,200,000
減価償却費	Depreciation Hardware	108,080
通信費	Telecom, Mobile & Courier Services	561,204
消耗品費	Stationery, Supplies & Other IT expenses	392,105
旅費交通費	Travel & Accomodation	39,279
福利厚生費	Staff Events & Staff Welfare	192,166
支払報酬料	Legal, Accounting, Payroll & Other Professional fees	7,426,575
銀行手数料	Bank Charges	306,000
管理報酬料	Intercompany Management Fees	8,247,254
合計	Total	¥ 107,757,884

Spark44 Japan株式会社

Spark44 Japan K.K.

株主資本等変動計算書

Statement of Changes in Shareholder's Equity

自 2020年 4月 1日

Period : From April 1, 2020

至 2021年 3月31日

To March 31, 2021

(単位：円)

(In Yen)

		株主資本 Shareholders Equity			純資産の部 Net Assets
		資本金 Paid-in Capital	利益剰余金 Retained Earnings	株主資本 Shareholder's Equity	
当期首残高	Balance as of April 1, 2020	5,000,000	56,363,998	61,363,998	61,363,998
当期変動額	Changes in a Current Period				
配当金	Dividends		0		0
当期純利益	Net Income		10,823,895		10,823,895
当期変動額合計	Total Changes in a Current Period		10,823,895		10,823,895
当期末残高	Balance as of March 31, 2021	5,000,000	67,187,893	72,187,893	72,187,893

ACCOUNTS	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020	Dec-2020	Jan-2021	Feb-2021	Mar-2021	FY2021
Receipts													
Agency Fees	10,527,303	9,474,600	9,474,600	6,954,467	8,898,960	8,898,960	8,898,960	10,363,033	10,363,029	10,363,029	10,363,033	10,363,029	114,943,003
Pass through costs reimbursed by ILR	13,017,987	-863,766	3,963,970	20,541,670	9,298,925	14,420,250	11,437,072	3,960,405	9,720,250	16,784,326	3,222,330	11,339,500	116,842,919
Project Fees		1,666,666	1,666,666	833,333	833,333	0	1,666,666	833,333	833,333	833,333	833,333	833,333	10,833,329
VAT (in)	2,354,530	1,027,750	1,510,523	2,832,946	1,903,122	2,331,921	2,200,269	1,515,676	2,091,661	2,798,069	1,441,869	2,253,586	24,261,922
Total	25,899,820	11,305,250	16,615,759	31,162,416	20,934,340	25,651,131	24,202,967	16,672,447	23,008,273	30,778,757	15,860,565	24,789,448	266,881,173
Payments													
Personnel costs	7,514,255	5,298,289	9,688,415	7,110,037	7,164,887	7,988,855	4,840,566	10,502,672	5,452,233	5,855,420	6,490,940	9,797,399	87,703,968
Property costs	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
Other Overhead Costs	121,502	366,273	605,600	1,600,367	1,185,384	467,147	790,125	-1,409,335	626,016	516,044	1,374,945	691,000	6,935,068
VAT (out)	639,641	687,666	393,112	660,726	1,442,990	2,215,956	1,048,813	871,575	642,369	1,035,958	1,482,601	531,832	11,653,239
VAT Payment / Reclaim Tax Authority			682,500		2,818,900			2,818,900			2,818,900		9,139,200
Corporation Taxes				646,800				2,344,500					2,991,300
Pass through Charges	6,174,918	6,760,398	3,630,230	5,631,902	14,249,159	21,941,427	10,118,000	8,389,096	6,271,680	10,120,545	14,290,055	5,042,330	112,619,740
Intercompany Transfers													
Intercompany MSF							3,717,379					4,731,173	8,448,552
Total							3,717,379					4,731,173	8,448,552
Total	14,550,316	13,212,626	15,099,857	15,749,832	26,961,320	32,713,385	20,614,883	23,617,408	13,092,298	17,627,967	26,557,441	20,893,734	240,691,067
Net Receipts/(Payments)	11,349,504	-1,907,376	1,515,902	15,412,584	-6,026,980	-7,062,254	3,588,084	-6,944,961	9,915,975	13,150,790	-10,696,876	3,895,714	26,190,106
Bank Balance / (Borrowings) brought forward	60,744,370	72,093,874	70,186,498	71,702,400	87,114,984	81,088,004	74,025,750	77,613,834	70,668,873	80,584,848	93,735,638	83,038,762	83,038,762
Bank Balance / Borrowings carried forward	72,093,874	70,186,498	71,702,400	87,114,984	81,088,004	74,025,750	77,613,834	70,668,873	80,584,848	93,735,638	83,038,762	86,934,476	109,228,868

Regional Financial Controller

Joye Huang

2021.5.20