

決 算 報 告 書  
FINANCIAL STATEMENTS

第5期

自 2019年 4月 1日

至 2020年 3月31日

The Fifth Fiscal Period :

From : April 1, 2019

To : March 31, 2020

Spark44 Japan 株式会社

Spark44 Japan K.K.

Faye Hwang  
5/12  
2020.5.11

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Spark44 Japan株式会社  
貸借対照表  
2020年3月31日

Spark44 Japan K.K.  
Balance Sheet  
March 31, 2020

(単位：円)  
( In Yen )

資産の部

ASSETS

流動資産

Current Assets:

現金及び預金	Bank Accounts	¥	60,744,370
売掛金	Accounts Receivable	¥	25,899,820
仕掛品	Work in Progress	¥	35,479
前払費用	Prepaid Expenses	¥	915,034
流動資産合計	Total Current Assets	¥	<u>87,594,703</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	¥	-3,428,784
有形固定資産合計	Total Property, Plant, and Equipment	¥	<u>108,080</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 Assets	¥	<u>0</u>

固定資産合計	Total Fixed Assets	¥	<u>108,080</u>
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資産合計	Total Assets	¥	<u><u>87,702,783</u></u>
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Spark44 Japan株式会社  
貸借対照表  
2020年3月31日

Spark44 Japan K.K.  
Balance Sheet  
March 31, 2020

(単位：円)  
( In Yen )

負債の部

LIABILITIES

流動負債

Current Liabilities:

買掛金	Accounts Payable	¥	20,179,599
預り金	Wages & Social tax payable	¥	1,944,019
未払費用	Accrued Expenses	¥	979,709
未払賞与	Accrued Bonus	¥	1,906,158
未払法人税等	Corporation tax	¥	646,800
未払消費税等	Sales tax payable	¥	682,500

流動負債合計	Total current liabilities	¥	<u>26,338,785</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>26,338,785</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>56,363,998</u>
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利益剰余金合計	Total Retained Earnings	¥	<u>56,363,998</u>
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純資産合計	Total Net Assets	¥	<u>61,363,998</u>
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負債・純資産合計	Total Liabilities & Net Assets	¥	<u><u>87,702,783</u></u>
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Spark44 Japan株式会社

損益計算書

自 2019年 4月 1日  
至 2020年 3月 31日

Spark44 Japan K.K.

Profit and Loss Statement

Period : From April 1, 2019  
To March 31, 2020

(単位：円)

( In Yen )

売上高	Revenue		
	Retainer Fees	¥	126,327,637
	Project Fee	¥	3,333,332
	Pass Through Gross up	¥	170,215,752
		¥	<u>299,876,721</u>
売上原価	Total Cost of Sales	¥	<u>170,215,752</u>
売上総利益	Gross Profit on Sales	¥	<u>129,660,969</u>
販売費及び一般管理費	Selling, General and Administrative Expenses	¥	<u>-110,668,654</u>
営業利益	Operating Income	¥	<u>18,992,315</u>
営業外収益の部	Non-operating Income and Expense		
受取利息	Interest Income	1,087 ¥	<u>1,087</u>
営業外費用の部	Non-operating Income		
為替差損	Foreign Exchange Loss	98,803 ¥	<u>98,803</u>
経常利益	Ordinary Profit	¥	<u>18,894,599</u>
税引前当期純利益	Net Income Before-tax Current Period	¥	<u>18,894,599</u>
法人税	Corporation Tax	¥	<u>-4,960,615</u>
当期純利益	Net Income	¥	<u><u>13,933,984</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 2019年 4月 1日

Period : From April 1, 2019

至 2020年 3月31日

To March 31, 2020

(単位：円)

(In Yen)

科 目	Account title	金額 Amounts
給料手当	Salaries	65,855,856
法定福利費	Social Taxes (Income protection Insurance, Private Health Insurance & Pension Costs)	11,373,999
賞与	Bonus and Incentives	7,541,201
福利厚生費	Other Employee Benefits - Tax free	481,133
通勤交通費	Other Employee Benefits - Taxable	1,661,473
外注費	Contractors	3,600,000
地代家賃	Rent	1,200,000
減価償却費	Depreciation Hardware	190,095
通信費	Telecom, Mobile & Courier Services	792,530
消耗品費	Stationery, Supplies & Other IT expenses	515,393
旅費交通費	Travel & Accomodation	391,996
会議費	Internal Catering inc. staff meetings	151,178
福利厚生費	Staff Events & Staff Welfare	132,258
支払報酬料	Legal, Accounting, Payroll & Other Professional fees	6,867,000
採用教育費	Training, Conferences & Recruitment	1,450,693
銀行手数料	Bank Charges	363,397
管理報酬料	Intercompany Management Fees	8,100,452
合計	Total	¥ 110,668,654

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 2019年 4月 1日

Period : From April 1, 2019

至 2020年 3月 31日

To March 31, 2020

(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, 2019	5,000,000	42,430,014	47,430,014	47,430,014
当期変動額	Changes in a Current Period				
配当金	Dividends		0		0
当期純利益	Net Income		13,933,984		13,933,984
当期変動額合計	Total Changes in a Current Period		13,933,984		13,933,984
当期末残高	Balance as of March 31, 2020	5,000,000	56,363,998	61,363,998	61,363,998

# Cash flow Statement

## **CASH FLOWS FROM OPERATING ACTIVITIES:**

Receipts from customers	
Payments to suppliers and employees	
Interest received	
Income taxes paid	
Net cash provided by/(used in) operating activities	

FY2019	FY2020
JPY	JPY
346,100,820	327,750,953
-307,749,100	-325,800,020
694	0
-14,248,200	-6,419,300
<b>24,104,214</b>	<b>-4,468,367</b>

## **CASH FLOWS FROM INVESTING ACTIVITIES:**

Proceeds from sale of plant and equipment	
Purchase of property, plant and equipment	
Net cash provided by/(used in) investing activities	

0	0
0	0
<b>0</b>	<b>0</b>

## **CASH FLOWS FROM FINANCING ACTIVITIES:**

Payment of dividend	
Net cash provided by/(used in) financing activities	

-29,460,000	0
<b>-29,460,000</b>	<b>0</b>

Net increase/(decrease) in cash and cash equivalents held	
Cash and cash equivalents at beginning of year	
Cash and cash equivalents at end of financial year	

-5,355,786	-4,468,367
70,568,523	65,212,738
<b>65,212,737</b>	<b>60,744,371</b>

## **Reconciliation of net income to net cash provided by operating activities**

Profit for the year	
Non-cash flows in profit	
-amortisation	
-depreciation	
Changes in assets and liabilities	
- (increase)/decrease in trade and other receivables	
- (increase)/decrease in prepayments	
- increase/(decrease) in trade and other payables	
- increase/(decrease) in income taxes payable	
Cashflows from operations	

FY2019	FY2020
JPY	JPY
23,317,120	13,933,984
0	0
1,036,855	190,095
24,952,809	618,974
-48,910	631,900
-19,532,960	-18,384,520
-5,620,700	-1,458,800
<b>24,104,214</b>	<b>-4,468,367</b>

Faye Huang  
 2020.5.10