

OS AA01

Statement of details of parent law and other
information for an overseas company



Companies House

☒ **What this form is for**
You may use this form to
accompany your accounts
disclosed under parent law.

☐ **What this form is NOT for**
You cannot use this form
for an alteration of manner
with accounting require

FRIDAY



A6FIFTC
A29 22/09/2017 #275
COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of overseas company ❶ **AVEX CLASSICS INTERNATIONAL INC.**

UK establishment number **B R 0 1 6 8 2 4**

→ **Filling in this form**
Please complete in typescript or in
bold black capitals.

All fields are mandatory unless
specified or indicated by *

❶ This is the name of the company in
its home state.

**Part 2 Statement of details of parent law and other
information for an overseas company**

A1 Legislation

Please give the legislation under which the accounts have been prepared and,
if applicable, the legislation under which the accounts have been audited.

Legislation ❷ **INTERNATIONAL STANDARDS ON AUDITING/JAPANESE GAAP**

❷ This means the relevant rules or
legislation which regulates the
preparation and, if applicable, the
audit of accounts.

A2 Accounting principles

Accounts Have the accounts been prepared in accordance with a set of generally accepted
accounting principles?

Please tick the appropriate box.

☐ **No.** Go to **Section A3.**

☒ **Yes.** Please enter the name of the organisation or other
body which issued those principles below, and then go to **Section A3.**

Name of organisation or body ❸ **ACCOUNTING STANDARDS BOARD OF JAPAN**

❸ Please insert the name of the
appropriate accounting organisation
or body.

A3 Accounts

Accounts Have the accounts been audited? Please tick the appropriate box.

☒ **No.** Go to **Section A5.**

☐ **Yes.** Go to **Section A4.**

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A4 Audited accounts		
Audited accounts	Have the accounts been audited in accordance with a set of generally accepted auditing standards? Please tick the appropriate box. <input type="checkbox"/> No. Go to Part 3 'Signature' . <input type="checkbox"/> Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature' .	① Please insert the name of the appropriate accounting organisation or body.
Name of organisation or body ①	AUDITING STANDARDS BOARD OF JAPAN	
A5 Unaudited accounts		
Unaudited accounts	Is the company required to have its accounts audited? Please tick the appropriate box. <input checked="" type="checkbox"/> No. <input type="checkbox"/> Yes.	
Part 3 Signature		
	I am signing this form on behalf of the overseas company.	
Signature	Signature X 中島浩之 X	
	This form may be signed by: Director, Secretary, Permanent representative.	

OS AA01

Statement of details of parent law and other information for an overseas company



Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name	AMIR SIDDIQI
Company name	SIDIKIES
Address	1 SUN STREET, FINSBURY SQUARE
Post town	LONDON
County/Region	
Postcode	E C 2 A 2 E P
Country	ENGLAND, UK
DX	
Telephone	020 7256 7563



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register.
- ☐ You have completed all sections of the form, if appropriate.
- ☐ You have signed the form.



Important information

Please note that all this information will appear on the public record.



Where to send

You may return this form to any Companies House address:

England and Wales:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Scotland:

The Registrar of Companies, Companies House,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.
DX ED235 Edinburgh 1
or LP - 4 Edinburgh 2 (Legal Post).

Northern Ireland:

The Registrar of Companies, Companies House,
Second Floor, The Linenhall, 32-38 Linenhall Street,
Belfast, Northern Ireland, BT2 8BG.
DX 481 N.R. Belfast 1.



Further information

For further information, please see the guidance notes on the website at www.companieshouse.gov.uk or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.companieshouse.gov.uk

**The English-language translation of Financial
Statement and Supplementary Schedules for the
year ended on March 31 2017 of Avex Classics
International Inc**



1123

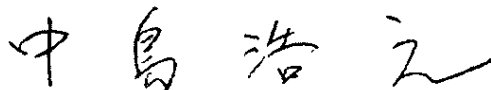
2017/03/31
COMPANIES HOUSE

#214

Avex Classics International Inc., London Office
5 Young Street, London W8 5EH
United Kingdom

I, Hiroyuki Nakashima, director of Avex Classics International Inc., London Office (UK)
(the “Company”) HEREBY CERTIFY that

1. Attached hereto, “Exhibit B”, is a true, correct and authenticated copy of English-language translation of the Financial Statement and Supplementary Schedules for the year ended on March 31 2017 of the company



Avex Classics International Inc., London Office
Name: Hiroyuki Nakashima
Title: Director

6th Financial Year

Financial Statements

Starts from: 1 April 2016

Ends on: 31 March 2017

Avex Classics International Inc.

Balance Sheet

(as at 31 March 2017)

(unit: JPY 1,000)

Account Title	Amount	Account Title	Amount
[ASSETS]		[LIABILITIES]	
Current Assets:	354,357	Current Liabilities:	146,695
Cash and cash in banks	48,881	Accounts payable	92,322
Notes and accounts receivable	80,822	Accrued royalties	10,660
Trade inventories	7,938	Income taxes payable	1,234
Advance payments	29,635		
Accounts receivable	7,847	Advances received	18,443
Bank Deposit	168,282	Provision for bonuses	3,345
Deferred tax assets	1,667	Provision for directors' bonuses	2,023
Other	9,282		
		Other	18,664
Fixed Assets:	3,837	Long-term Liabilities:	5,316
Tangible fixed assets	511	Liability for retirement benefit	5,316
tools, equipment and fixtures	511		
Investments and other assets	3,325	TOTAL LIABILITIES	152,012
Deposit and guarantee deposit	1,627		
Deferred tax assets	1,698		
		[EQUITY]	
		Shareholders' equity:	206,182
		Share capital	50,000
		Capital surplus	-
		Retained earnings	156,182
		Other retained earnings	156,182
		Retained earnings brought forward	156,182
		TOTAL EQUITY	206,182
TOTAL ASSETS	358,194	TOTAL LIABILITIES & EQUITY	358,194

Statement of Income

(starts from 1 April 2016
ends on 31 March 2017)

(unit: JPY 1,000)

Account Title	Amount	
Net Sales		1,141,162
Cost of Sales		675,226
Gross Profit		465,936
Selling, General and Administrative Expenses		408,891
Operating Income		57,044
Non-Operating Income		
Interest Income	127	
Foreign Exchange Gain	1,233	
Other (net)	47	1,409
Ordinary Income		58,454
Income Before Taxes		58,454
Income Taxes Current	21,199	
Income Taxes for Prior Period	△131	
Income Taxes Deferred	6,128	27,196
Current Net Income		31,257

Statement of Changes in Equity

(starts from 1 April 2016
ends on 31 March 2017)

(unit: JPY 1,000)

	Shareholders' Equity				Valuation and conversion adjustments	Total Net Assets
	Common Stock	Earned Surplus		Total Retained Surplus	Deferred gains or losses on hedges	
		Other Earned Surplus	Total Earned Surplus			
		Diferred Earned Surplus				
Balance at the beginning of current period	50,000	124,925	124,925	174,925	△2,019	172,905
Changes of items during the period						
New stock issue	-	-	-	-	-	-
Dividend of surplus	-	-	-	-	-	-
Changes associated with business re-structuring	-	-	-	-	-	-
Current net income	-	31,257	31,257	31,257	-	31,257
Changes of items during the period other than Shareholders' Equity (Net amount)	-	-	-	-	2,019	2,019
Total of Changes of items during the period	-	31,257	31,257	31,257	2,019	33,276
Balance at the end of current period	50,000	156,182	156,182	206,182	-	206,182

Notes

I Matters relating to the significant accounting policies

(1) Valuation bases and methods of inventories

Merchandise, finished products and supplies.....Moving average inventory costing
(Net book value of inventories is reduced as shown in the balance sheet when profitability declines.)

Goods in progress..... Actual cost method cost accounting
(Net book value of inventories is reduced as shown in the balance sheet when profitability declines.)

- (2) Methods of depreciation and amortization of fixed assets
- <1> Tangible fixed assets (excluding Lease assets)
- Fixed percentage method, however, buildings (excluding fixtures attached to buildings) acquired on or after April 1, 1998 are depreciated using the straight-line method.
- It should be noted that the service lives for these assets are as below:
- Tools, appliances and fixtures..... 3-5 years
- (3) Accounting standards of provisions
- <1> Provision for bonuses
- Provisions are accounted for in order to prepare for the payment of bonuses for employees based on the estimated amount.
- <2> Provision for directors' bonuses
- Provisions are accounted for in order to prepare for the payment of bonuses for directors based on the estimated amount.
- <3> Provision for retirement benefits
- In order to prepare for retirement benefits for employees, the Company provides an amount of 'accrued pension and severance costs' and 'prepaid pension and severance costs' at the end of the current financial year, based on the estimated amount on the projected retirement benefit obligation and pension assets as of the end of the current financial year.
- The past service liabilities are amortised evenly within the certain years (11 years), which was the average number of remaining service years of employees at the time the liabilities arise.
- The unrecognised actual loss is being amortised. This amortisation is recorded as operating expenses in the financial statements for the financial year stating from the period succeeding the period during which the loss actually occurred.
- (4) Other underlying important matters for preparing other financial statements
- <1> Currency conversion rate for translating into Japanese yen in regard to foreign currency – denominated assets and liabilities
- Foreign currency denominated receivables and payables are translated into Japanese yen using the foreign exchange spot rates prevailing at the balance sheet dates. Foreign exchange translation differences are recorded as non-operating profit and loss accordingly.
- <2> Accounting methods for consumption and other taxes
- The tax excluded method is adopted in accounting treatment of consumption and other taxes.
- <3> Application of Consolidated tax payment
- The consolidated tax payment system is applied as a consolidated tax payable corporation with Avex Group Holdings Co., Ltd. as a consolidated subsidiary corporation tax payment .
- <4> Other
1. Amounts are rounded down less than one thousand yen.
 2. Amounts '0' indicates 'less than one thousand yen'.
 3. Amounts '-' indicates 'There is no corresponding amount.'

II Changes in accounting policy

Application of administrative treatment concerning change in depreciation method

relating to the revision of the Tax Law in FY2016 is in line with the amendment of corporation tax, "Administrative treatment concerning the change in depreciation method related to the tax system revision in FY2016"(Clerical response report No. 32, June 17, 2016) was applied during the fiscal year under review and the depreciation method for building fixtures and structures acquired on or after April 1, 2016 was changed from the fixed percentage method to the straight-line method. There is no impact on financial statements during the fiscal year under review.

III Additional Information

Application of the Application policy regarding recoverability of deferred tax assets "Application Guidelines on Recoverability of Deferred Tax Assets "(Corporate Accounting Standard Application Policy No. 26, March 28, 2016) was applied from the current fiscal year.

IV Matters relating to the Statement of Changes in Equity

Total number of shares outstanding at the end of current financial year	1,000 shares
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V Notes on information per share

Net asset per share	JPY 206,182.51
Net income per share	JPY 31,257.42

6th Financial Year

Annexed Detailed Financial Statements
Supplementary Schedules

Starts from: 1 April 2016

Ends on: 31 March 2017

Avex Classics International Inc.

1. Details of Acquisition and Disposal of Fixed Assets and of Depreciation and Amortisation

(unit: JPY 1,000)

Classification	Class of assets	Balance at the beginning of current period	Net increase amount during the current period	Net decrease amount during the current period	Balance at the end of current period	Depreciation at the end of current period or Accumulated depreciation amount	Amount written off during the current period	Net carrying value at the end of current period
Tangible fixed assets	Tools, appliances and fixtures	407	562	-	969	458	243	511
	Total	407	562	-	969	458	243	511

Note) 1. The main item of 'net increase amount during the current period' is as follows.
 Tools, appliances and fixtures –London office
 JPY354,000
 Tools, appliances and fixtures –Recording equipment
 JPY208,000

2. Details of Provisions, Recorded Reasons and Calculation Methods

(unit: JPY 1,000)

Classification	Balance at the beginning of current period	Net increase amount during the current period	Net decrease amount during the current period		Balance at the end of current period
			Used for the purpose	Other	
Provision for bonuses	4,858	3,345	4,858	-	3,345
Provision for directors' bonuses	3,074	2,023	3,074	-	2,023
Provision for retirement benefits	5,666	4,043	-	4,393	5,316

Note) 1. Regarding recorded reasons and calculation methods of 'Allowance for doubtful accounts', 'Provision for bonuses' and 'Provision for directors' bonuses', they are mentioned in "Note" on "I: Matters relating to the significant accounting policies; (3) Accounting standards of provisions".

2. The decrease in accrued retirement benefits for the current period and the other JPY4,393,000 is the contribution by the retirement pension contribution

3. Details of Selling, General and Administrative Expenses

(unit: JPY 1,000)

Account Title	Amount	Remarks
Directors' remuneration	13,922	
Employee salary, bonus and allowance	62,958	
Provision for directors' bonuses carried over	2,023	
Provision for bonuses carried over	3,345	
Retirement benefit cost	4,043	
Legal welfare expenses	10,347	
Other personnel expenses	11,643	
Advertising and sales promotion cost	81,208	
Travel and transport expenses	19,392	
Entertainment and convention cost	16,268	
Office rent and rental expense	17,131	
Depreciation cost	243	
Other commission paid	21,523	
Contribution for management of the Business group	132,976	
Other	11,861	
Total	408,891	

**The original Japanese-language Financial
Statement and Supplementary Schedules for the
year ended March 31 2017 of the company of Avex
Classics International Inc**

FRIDAY

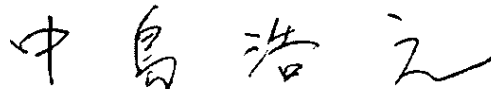
2017
COMPANIES HOUSE

#283

Avex Classics International Inc., London Office
5 Young Street, London W8 5EH
United Kingdom

I, Hiroyuki Nakashima, director of Avex Classics International Inc., London Office (the “Company”) HEREBY CERTIFY that

1. Attached hereto, “Exhibit A”, is a true, correct and authenticated copy of the original Japanese-language Financial Statement and Supplementary Schedules for the year ended on March 31 2017 of the company



Avex Classics International Inc., London Office
Name: Hiroyuki Nakashima
Title: Director

第 6 期

計算書類に係る附属明細書

自 平成28年 4月 1日

至 平成29年 3月 31日

1. 固定資産の取得及び処分並びに減価償却費の明細

(単位:千円)

区 分	資 産 の 種 類	期 首 残 高	当 期 増 加 額	当 期 減 少 額	期 末 残 高	期 末 減 価 償 却 累 計 額 又 は 償 却 累 計 額	当 期 償 却 額	差 引 期 末 帳 簿 価 額
有形固定資産	上具器具備品	407	562	-	969	458	243	511
	計	407	562	-	969	458	243	511

(注) 1. 当期増加額のうち上具器具備品は、次のとおりであります。

上具器具備品	ロンドンオフィスデスク	354 千円
上具器具備品	録画機器	208 千円

2. 引当金の明細並びにその計上理由及び額の算定の方法

(単位:千円)

区 分	期 首 残 高	当期増加額	当期減少額		期 末 残 高
			目的使用	そ の 他	
賞与引当金	4,858	3,345	4,858	-	3,345
役員賞与引当金	3,071	2,023	3,071	-	2,023
退職給付引当金	5,666	4,043	-	4,393	5,316

(注) 1. 賞与引当金、役員賞与引当金及び退職給付引当金の計上理由及び額の算定方法は、計算書類中の「注記事項」の「I 重要な会計方針 (3) 引当金の計上基準」に記載しております。

2. 退職給付引当金の当期減少額その他4,393千円は、退職年金掛金の拠出額であります。

3. 販売費及び一般管理費の明細

(単位:千円)

科 目	金 額	摘 要
役 員 報 酬	13,922	
従 業 員 給 与 ・ 賞 与	62,958	
役 員 賞 与 引 当 金 繰 入 額	2,023	
賞 与 引 当 金 繰 入 額	3,345	
退 職 給 付 費 用	4,043	
法 定 福 利 費	10,347	
そ の 他 人 件 費	11,643	
広 告 宣 伝 ・ 販 促 費 用	81,208	
旅 費 交 通 費	19,392	
交 際 費 ・ 会 議 費	16,268	
地 代 家 賃 ・ 賃 借 料	17,131	
減 価 償 却 費	243	
そ の 他 手 数 料	21,523	
グ ル ー プ 運 営 負 担 金	132,976	
そ の 他	11,861	
計	408,891	

第 6 期

計 算 書 類

自 平成 28 年 4 月 1 日

至 平成 29 年 3 月 31 日

エイベックス・クラシックス・インターナショナル株式会社

貸借対照表

(平成 29 年 3 月 31 日)

(単位：千円)

科目	金額	科目	金額
〔資産の部〕		〔負債の部〕	
流動資産	354,357	流動負債	146,695
現金及び預金	48,881	未払金	92,322
売掛金	80,822	未払印税	10,660
棚卸資産	7,938	未払法人税等	1,234
前渡金	29,635	前受金	18,143
未収入金	7,847	買入引当金	3,345
預け金	168,282	役員賞与引当金	2,023
繰延税金資産	1,667	その他	18,664
その他	9,282	固定負債	5,316
		退職給付引当金	5,316
固定資産	3,837	負債合計	152,012
有形固定資産	511	〔純資産の部〕	
工具器具備品	511	株主資本	206,182
投資その他の資産	3,325	資本金	50,000
敷金及び差入保証金	1,627	資本剰余金	-
長期繰延税金資産	1,698	利益剰余金	156,182
		その他利益剰余金	156,182
		繰越利益剰余金	156,182
		純資産合計	206,182
資産合計	358,191	負債・純資産合計	358,191

損益計算書

(自 平成 28 年 4 月 1 日
至 平成 29 年 3 月 31 日)

(単位 千円)

科目	金額	
売上高		1,141,162
売上原価		675,226
売上総利益		465,936
販売費及び一般管理費		408,891
営業利益		57,044
営業外収益		
受取利息	127	
為替差益	1,233	
その他	47	1,409
経常利益		58,454
税引前当期純利益		58,454
法人税、住民税及び事業税	21,199	
過年度法人税等	△ 131	
法人税等調整額	6,128	27,196
当期純利益		31,257

株主資本等変動計算書

(自 平成 28 年 1 月 1 日
 々 平成 29 年 3 月 31 日)

(単位 千円)

		株主資本				評価・換算 差 額 等	純 資 産 合 計
		資 本 金	利益剰余金		株主資本合計	繰延ヘッジ損益	
			その他利益剰余金	利 益 剰 余 金 合 計			
			繰延利益剰余金				
当 期 首 残 高	50,000	124,925	124,925	171,925	△ 2,019	172,905	
当 期 変 動 額							
新 株 の 発 行	—	—	—	—	—	—	
剰 余 金 の 配 当	—	—	—	—	—	—	
事業再編による変動額	—	—	—	—	—	—	
当 期 純 利 益	—	31,257	31,257	31,257	—	31,257	
株主資本以外の項目の当期変動額（純額）	—	—	—	—	2,019	2,019	
当 期 変 動 額 合 計	—	31,257	31,257	31,257	2,019	33,276	
当 期 末 残 高	50,000	156,182	156,182	206,182	—	206,182	

注 記 事 項

I 重要な会計方針

- (1) たな卸資産の評価基準及び評価方法
 - 商品、製品、貯蔵品 …… 移動平均法による原価法
(貸借対照表価額は収益性の低下による簿価切下げの方法により算定)
 - 什 掛 品 …… 個別法による原価法
(貸借対照表価額は収益性の低下による簿価切下げの方法により算定)
- (2) 固定資産の減価償却の方法
 - 有形固定資産（リース資産を除く）
 - 定率法、ただし平成10年4月1日以降取得した建物（建物附属設備は除く）については定額法によっております。
 - なお、耐用年数は以下のとおりであります。
 - 工 具 器 具 備 品 …… 3～5年
- (3) 引当金の計上基準
 - ① 賞与引当金
 - 従業員に対する賞与の支給に備えるため、支給見込額を計上しております。
 - ② 役員賞与引当金
 - 役員に対する賞与の支給に備えるため、支給見込額を計上しております。
 - ③ 退職給付引当金
 - 従業員の退職給付に備えるため、当事業年度末における退職給付債務及び年金資産の見込額に基づき計上しております。
 - 過去勤務債務は、その発生時の従業員の平均残存勤務期間以内の一定年数（11年）による定額法により費用処理しております。
 - 数理計算上の差異は、その発生時の翌事業年度に費用処理することとしております。
- (4) その他計算書類の作成のための基本となる重要な事項
 - ① 外貨建の資産及び負債の本邦通貨への換算の基準
 - 外貨建金銭債権債務は、決算期末日の直物為替相場により円貨に換算し、換算差額は営業外損益として処理しております。
 - ② 消費税等の処理方法
 - 消費税等の会計処理は税抜方式によっております。
 - ③ 連結納税制度の適用
 - 当社は、コイベックス・グループ・ホールディングス株を連結納税親法人とする連結納税子法人として連結納税制度を適用しております。
 - ④ その他
 - 1. 記載金額は「円未満を切捨てて表示しております。
 - 2. 記載金額が「0」は千円未満であることを示しております。
 - 3. 記載金額が「－」は該当金額がないことを示しております。

Ⅱ 会計方針の変更

平成28年度税制改正に係る減価償却方法の変更に関する実務上の取扱いの適用
法人税法の改正に伴い、「平成28年度税制改正に係る減価償却方法の変更
に関する実務上の取扱い」（実務対応報告第32号 平成28年6月17日）を当
事業年度に適用し、平成28年4月1日以後に取得する建物附属設備及び構築
物に係る減価償却方法を定率法から定額法に変更しております
なお、当事業年度において、財務諸表への影響はありません。

Ⅲ 追加情報

繰延税金資産の回収可能性に関する適用指針の適用
「繰延税金資産の回収可能性に関する適用指針」（企業会計基準適用指針
第26号 平成28年3月28日）を当事業年度から適用しております。

Ⅳ 株主資本等変動計算書関係

当事業年度末における発行済株式の数 1,000株

Ⅴ 1株当たり情報に関する注記

1株当たり純資産額	206,182円51銭
1株当たり当期純利益	31,257円12銭