

Financial Results Presentation Materials

WILLPLUS Holdings Corporation

(First Section of the Tokyo Stock Exchange: 3538)



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- + Outline of 2Q Financial Results
- Initiatives in the Fiscal Year Ending June 30, 2021
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- Shareholder Returns
- + APPENDIX



Japan's Market for Imported Vehicles

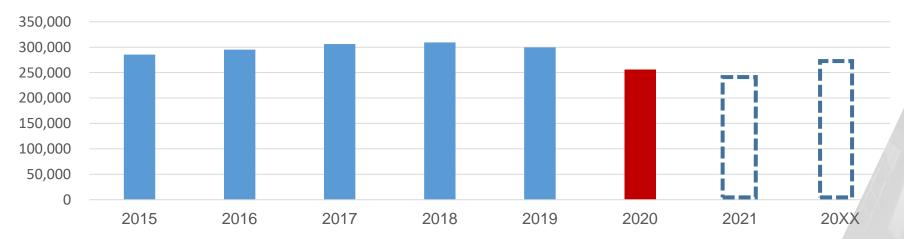


- COVID-19 cases surged once again starting in the 2nd half of November, as the end of the pandemic remains difficult to predict
- In recent months, the market for imported new cars has almost completely recovered to previous-year levels. However, on a full-year basis, vehicle purchases and registrations remain down, YoY
- Forecast 2020 levels during the pandemic; then a gradual convergence to the annual average

(Oct ~ Dec) Domestic Imported Vehicle Registrations

Oct	YoY	Nov	YoY	Dec	YoY	Jan~Dec Cumul.
30,003	154.3%	31,927	119.2%	36,455	110.9%	91.3%

Imported Vehicle Registrations (Yearly)



^{*} Source: Japan AUTOMOBILE DEALERS ASSOCIATION / Japan Automobile Importers Association

WILLPLUS HD's Initiative Policies



Safely operate dealerships & increase efficiency
Share expansion of new car sales

Multi-Brand Strategy

Multi-Brand Strategy
Dominant Strategy
M&A Strategy

Adapt to growing EV adoption

Transition to optimal business activities adapted to changes caused by the COVID-19 pandemic – such as business negotiations conducted online and digitizing documents, etc. – all the while carrying out thorough infection prevention measures, and promote efficiency improvements to our operations.

New cars are the key to growing recurring revenue business.

New cars remain a special purchase, even during the COVID-19 pandemic, so demand for test drives at dealerships is high.

Additionally, we will strive to further improve customer satisfaction by offering as added-value a high-quality dealership experience conforming to the latest CI features. Based on our 3 growth strategies, we will continue working toward increasing market share through pro-active dealership openings.

The worldwide trend towards decarbonization is making its way to Japan, making this an issue in need to be tackled pro-actively.

European vehicles have the advantage, as Europe is a pioneer in terms of EVs.

Towards the widespread adoption of EVs – which is expected to accelerate going forward – we will be promoting CapEx and providing opportunities – as soon as possible – for customers to experience EVs.

Initiatives Amidst the COVID-19 Pandemic



- Continued focusing on new car sales, towards the expansion of recurring revenue business
- · Advance both COVID-19 countermeasures and optimize internal corporate functions
- Customer footfall increased YoY for October and November, with December registering record YoY growth

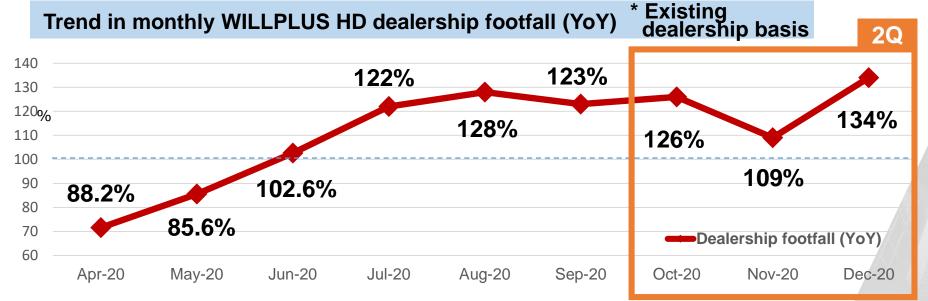
Initiatives by the WILLPLUS Holdings Corporation

→ Execute preparations allowing for maximum performance, even amidst COVID-19

- Thorough countermeasures
- Shorter business hours
- Business discussions by reservation

- Digitalize insurance-related work, review the workflow
- Promote a paperless office
- Use online meetings

...etc.



Accelerating Trend Toward Decarbonization Also in Japan



Japan

World	
-------	--

December 2015 ~ Following the signing of the Paris Agreement, countries around the world – with Europe at the forefront – started formulating targets and initiatives towards a decarbonized society	2020	Japan also formulated its "Green Growth Strategy" Decarbonization target: "2nd half of the 21st Century" → "Within the next 30 years"
EU: Reduce greenhouse gas emissions by at least 40% from 1990-levels; 30 million EVs UK: Ban the sale of new gasoline and diesel vehicles	2030	Reduce CO2 emissions by 26% from 2013- levels (Expected to revise this in 2021, to a more ambitious target)
UK: Ban the sale of new hybrid vehicles US: (State of California, etc.): Ban the sale of new gasoline vehicles (including HVs) China: All new vehicles sold to be hybrid or electric-powered Share of NEV(EV/PHV/FCV) above 50%	2035	All new passenger cars sold are expected to be electric-powered by the mid-2030s at the latest Share of electric-powered vehicles through to 2019: approx. 35%) * Electric-powered = EV / PHV / FCV
France / Spain: Ban the sale of all non-EV vehicles (including PHV)	2040	
EU: Reduce greenhouse gas emissions by 80~95% from 1990-levels (Effectively net zero)	2050	Achieve a "Decarbonized Society" (Zero net emissions of greenhouse gases)

Initiatives Towards the Transition to EVs



European countries are ahead in decarbonization, with auto makers moving to EVs ahead of Japan

WILLPLUS has already carried out CapEx towards the transition to EVs, and we will continue expanding this into the future

EVs from brands carried

* Example

Initiatives by us

2020~

JEEP 『Renegade 4Xe』*PHV

• FIAT **[500e]**

• BMW [iX] [iX3]

Model based on the popular X3

· VOLVO 『XC40 Recharge』

EV model of the popular XC40

· PORSCHE 『Taycan』

Porsche's first full EV

 Promote installing the latest charging infrastructure at all our dealerships

Charging infrastructure already installed at 84% of our dealerships

Additionally, we are in the process of installing

quick chargers

Cutting-edge quick charger at Porsche Center Sendai →

175w Approx. 400km of range after charging for 15 minutes



 Introduce full-featured demonstration cars giving customers the experience of test driving EVs

...etc.

Technological Innovation



CASE connected









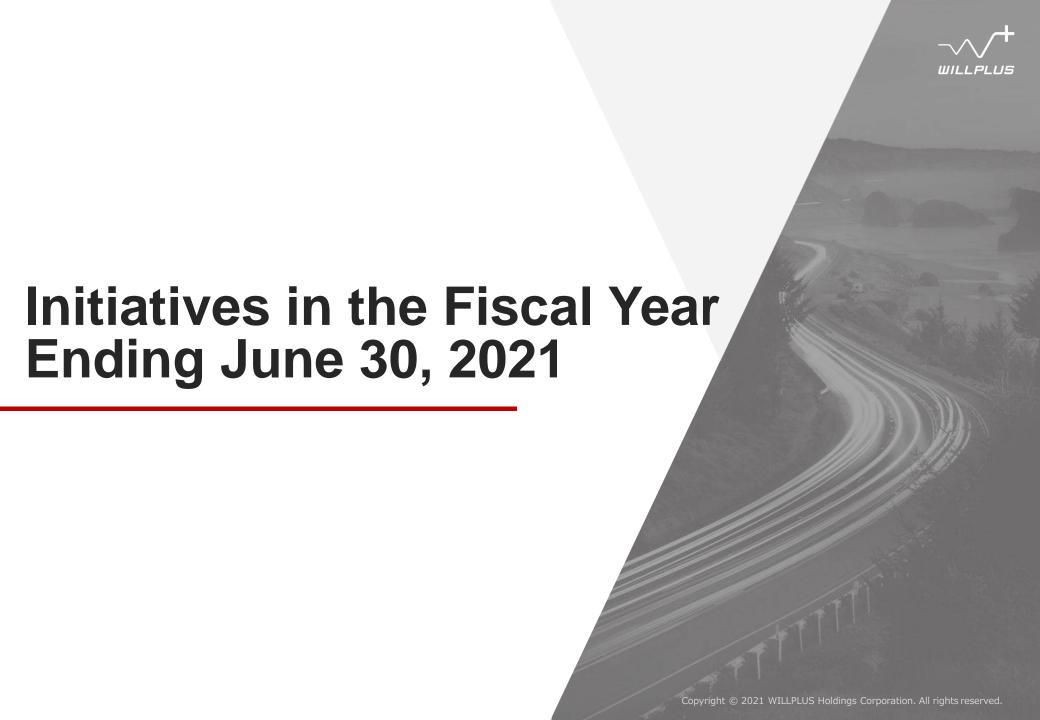
An increasing number of repairs will only be possible at dealerships, as these will require exclusive diagnosis tools offered by manufacturers.

→ The importance of official dealerships will grow



Vehicles incorporating SIM cards and allowing users to check up on the status of their vehicle or control it remotely are on the rise.

Some manufacturers offer over-the-air updates for the car navigation system and vehicle control program.



Initiatives in the Fiscal Year Ending June 30, 2021



- Focus on the sale of new cars primarily of new models
- We expect continued instability in the supply of new cars, so we will also be focusing on used car sales
- Further strengthen recurring revenue-based businesses





Initiatives Related to Opening Dealerships

Relocated and reopened the Jaguar/Land Rover Approved Shonan and Jaguar/Land Rover Shonan Service dealerships on December 5,2020

Conforming to the latest corporate identity (CI) features



Proactively Invest in Dealerships



Invest in existing dealerships

Address Cl changes

- Provide various retail experiences for each brand, in conformity with the latest CI features
- Provide high-quality services through cutting-edge facilities, etc.

Relocate and reopen

- Relocate to prime sites with outstanding visibility and convenience
- Enhance management efficiency

Invest in new dealerships

Open New dealerships

- Expand business areas
- Reinforce existing areas
- Expand the business of existing brands

Increase the number of repeat customers by increasing the number of customers visiting dealerships, and by improving customer satisfaction





Consolidated Financial Highlights

- Net Sales: ¥19,909 million (Up 10.7% YoY)
- Operating Profit: ¥1,205 million (Up 61.0% YoY)



Reasons for the increase in net sales

Record 2Q performance

- Delays in new car shipments on a slight recovery trend
- Sales of used cars were also strong
- Recurring revenue-based business like vehicle maintenance and insurance were also strong

Record 2Q performance

Reasons for the increase in operating profit

- Increase in used car sales which offer high levels of profitability
- Efficiency improvements through the effective use of resources and by reviewing workflows
- Employee training expenses and travel expenses decreased due to the COVID-19 pandemic



Consolidated Statements of Income

(Millions of yen)	2Q FY 2020	2Q FY 2021	Change	Percent Change
Net Sales	17,981	19,909	+1,927	10.7%
Operating Profit	748	1,205	+456	61.0%
Operating Profit Margin	4.2%	6.1%	+1.9Pt	-
Ordinary Profit	754	1,204	+449	59.6%
Ordinary Profit Margin	4.2%	6.1%	+1.9Pt	-
Profit	490	800	+310	63.3%
Profit Margin	2.7%	4.0%	+1.3Pt	-

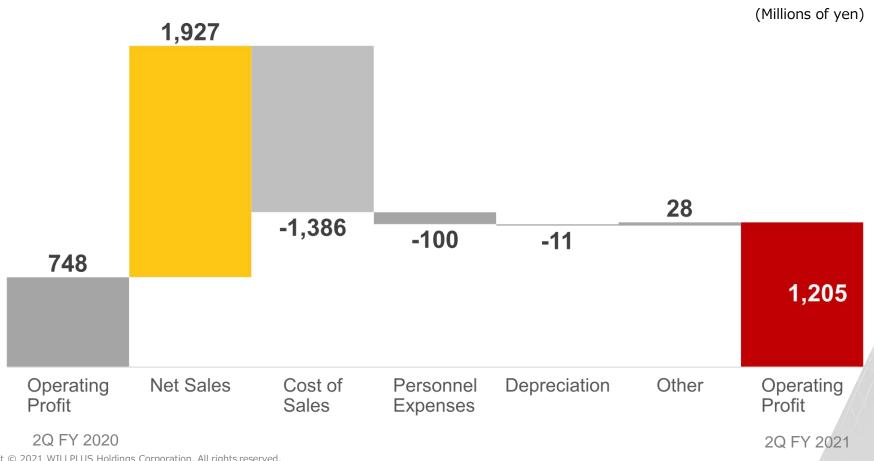
Record 2Q net sales performance thanks to a recovery trend in new car shipments and to strong used car sales

Operating profit margin continued improving, following an improvement in 1Q

Trend in Operating Profit (Analysis of Changes)



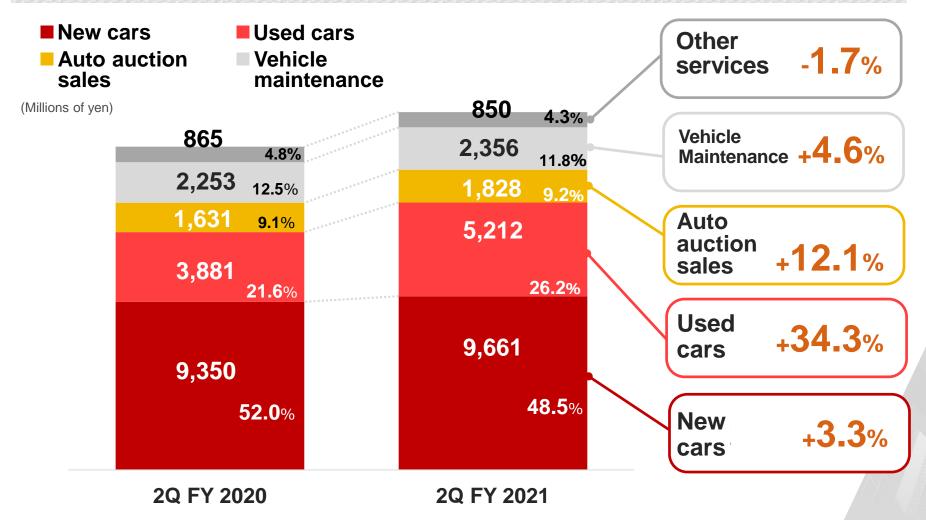
Net sales were up YoY across almost all categories, primarily used cars Increase in expenses due to an increase in the number of dealerships and personnel



Net Sales by Category



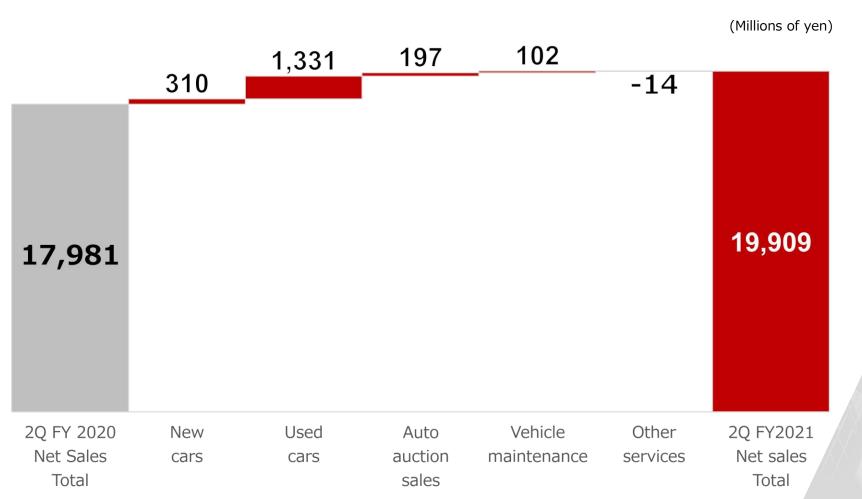
Increase in the percentage of used cars in vehicle sales



Analysis of Changes in Net Sales by Category

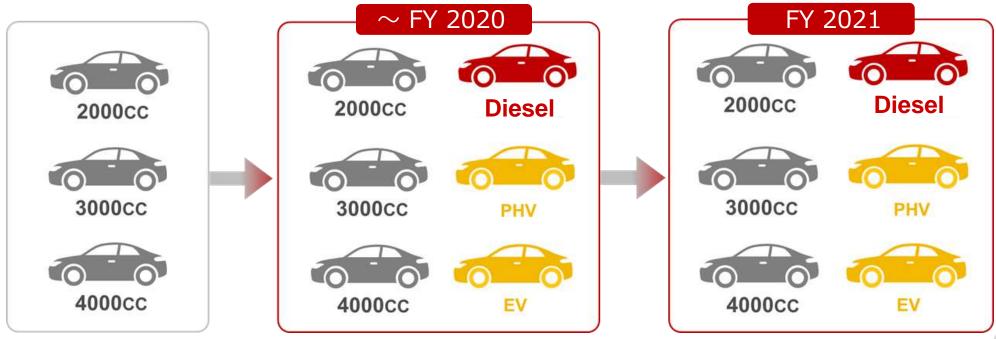


Net sales increased across almost all categories, centered on used cars



Increase in depreciation for demonstration cars





We have caught up on our efforts to address a wider variety of engine types. This resulted in a flat growth trend in the number of demonstration cars per dealership.

The percentage of vehicle depreciation expenses out of total depreciation expenses decreased slightly.

However, total amounts increased as a result of an increase in the number of dealerships and the handling of high-priced vehicles.

Consolidated Balance Sheets (Assets)



(Millions of yen)	FY 2020	2Q FY 2021	Change	Percentage change
Current assets	9,269	9,199	-69	-0.8%
Cash and deposits	2,522	3,109	+587	+23.3%
Merchandise	5,492	4,730	-762	-13.9%
Non-current assets	7,376	7,299	-77	-1.0%
Buildings and structures	3,313	3,456	+143	+4.3%
Total assets	16,645	16,498	-146	-0.9%
Ordinary profit to total assets (ROA)	7.6%	*As of the end of 2Q 7.3%	-0.3pt	

Total assets decreased by ¥146 million
While cash and deposits increased by ¥587 million, merchandise decreased by ¥762 million

Consolidated Balance Sheets (Liabilities and Net Assets)



(Millions of yen)	FY 2020	2Q FY 2021	Change	Percentage change
Current Liabilities	9,261	8,598	-662	-7.2%
Accounts payable- trade	3,081	1,766	-1,315	-42.7%
Other current liabilities	1,700	2,181	+481	+28.3%
Non-current liabilities	1,261	1,061	-199	-15.8%
Total liabilities	10,522	9,660	-861	-8.2%
Net Assets	6,123	6,837	+714	+11.7%
Return on equity (ROE)	13.9%	*As of the end of 2Q 12.4%	-1.5pt	
Equity to total assets	36.8%	41.4%	+4.6pt	

Net assets increased by ¥714 million

Consolidated Statement of Cash Flows



(Millions of yen)	2Q FY 2020	2Q FY 2021	Change
Operating CF	-448	1,145	+1,592
Investing CF	-649	-214	+435
Financing CF	526	-344	-870
Net increase (decrease) in cash and cash equivalents	-570	587	+1,157
Cash and cash equivalents Balance	843	3,109	+2,267

Main reasons for an increase in Operating CF

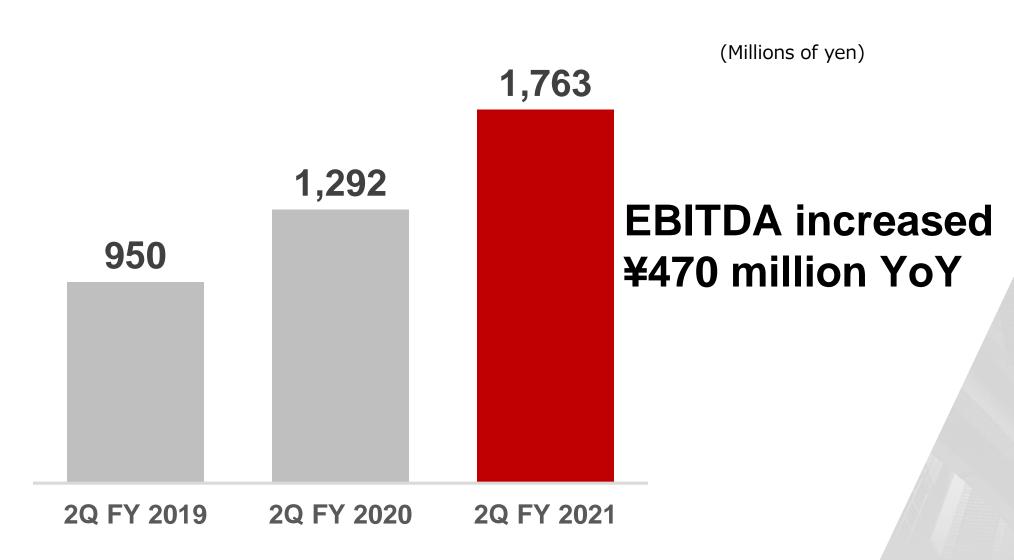
→ Decrease in notes and accounts payable-trade:¥1,305 million

Main reasons for a decrease in investing CF Expenses for the acquisition of non-current assets:

¥259 million...Expenses related to dealership relocations

EBITDA









On the Upward Revision of the Full-Year Financial Forecast



(Millions of yen)	FY 2020 (Results)	Initial Forecast	Revised Forecast	Change	Percent Change
Net Sales	35,068	36,134	38,344	+2,209	6.1%
Operating Profit	1,160	1,180	1,836	+655	55.5%
Operating Profit Margin	3.3%	3.3%	4.8%	+1.5Pt	-
Ordinary Profit	1,196	1,170	1,830	+659	56.3%
Ordinary Profit Margin	3.4%	3.2%	4.8%	+1.6Pt	-
Profit	802	737	1,180	+443	60.1%
Profit margin	2.2%	2.0%	3.1%	+1.1Pt	-

In addition to an increase in net sales, we are progressing above initial forecast levels thanks to profit margin improvements, etc., allowing us to exceed the initial forecast

Based on the recent level of orders and 2Q results, we have revised the forecast as shown above

Highlights of Consolidated Financial Forecasts



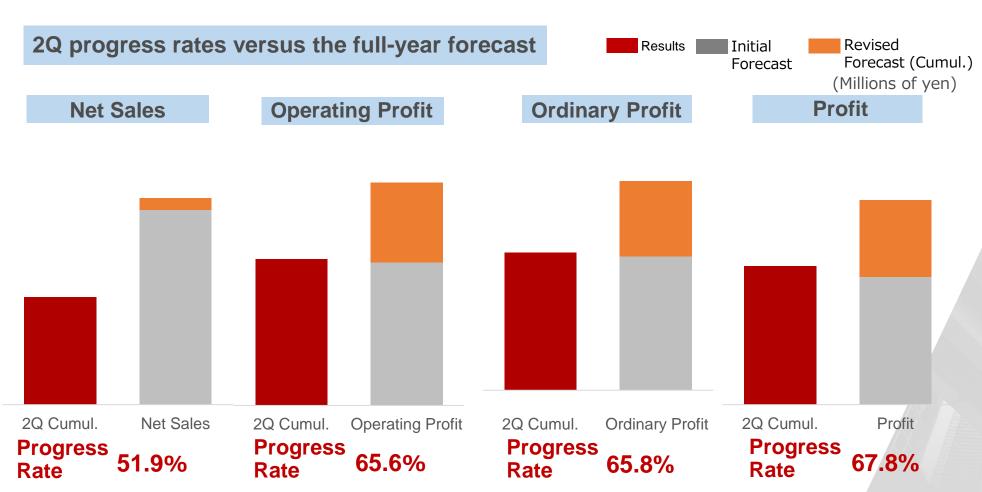
Net sales: ¥38,344 million (Up 9.3% YoY) Operating profit: ¥1,836 million (Up 58.2%YoY)

- We expect the impact of COVID-19 to continue being felt at least during the current fiscal year
- Focus on the sale of new cars primarily of new models
- We expect continued instability in the supply of new cars, so we will also be focusing on used car sales
- Expansion of Recurring revenue-based businesses
- Improve inventory rotation and aim for management with high capital efficiency

Progress as of the End of 2Q



Shipments for new cars on a recovery, following delays; Used car sales also strong





Shareholder Returns

Shareholder Returns



- Raised the dividend payout ratio target from 15.0%→17.5%, starting in fiscal year 2021
- We expect to raise the annual dividend for fiscal year 2021, to ¥21.77, on the basis of an upward guidance revision

(Per share)	FY 2020 (Results)	FY 2021 (Initial forecast)	FY 2021 (Revised forecast)
Interim dividend	¥5.00	¥5.00	¥5.00
Year-end dividend	¥9.00	¥8.59	¥16.77
Annual dividend	¥14.00	¥13.59	¥21.77

Ordinary Shareholder Benefits



Number of shares held*

Record Date

Description of benefits

100 shares

June 30

QUO Card worth ¥1,000

^{*} For shareholders holding at least one share unit (100 shares) and who are stated or recorded in the shareholder registry of the Company on the record date

APPENDIX



Corporate Outline and History



Corporate Outline



Tradename WILLPLUS Holdings Corporation

Representative Takaaki Naruse, President

Established October 25, 2007

Shiba Mita Mori Building 8th Floor, 5-13-15, Head office

Shiba, Minato-ku, Tokyo, Japan

¥218 million (as of December 31, 2020) Capital

Listed stock First Section, Tokyo Stock Exchange

exchange (Securities code: 3538)

WILLPLUS Holdings Corporation

CHECKER MOTORS CORPORATION

Importers: FCA JAPAN Limited

Jaguar Land Rover Japan

Limited

Number of 17 (As of June 30, 2020) dealerships:

Brands carried:













Willplus Motoren Corporation

Importers: **BMW Japan Corporation**

Number of dealerships:

9 (As of June 30, 2020)

Brands carried:





Teio Auto Corporation

Volvo Car Japan Limited Importers:

Number of dealerships:

4 (As of June 30, 2020)

Brands carried:



Willplus Eins Corporation

Porsche Japan KK Importers:

Number of dealerships:

2 (As of June 30, 2020)

Brands carried:



Corporate History



July 2008

Made CHECKER MOTORS CORPORATION a subsidiary

- ⇒Entered the Kanto area in earnest
- ⇒Began carrying the FIAT and Alfa Romeo brands

July 2009

Took over two directly operated dealerships from Chrysler Japan Co., Ltd.

September 2009

Willplus Motoren Corporation took over the business of 5 BMW/MINI dealerships

⇒Began carrying the BMW and MINI brands

April 2014

Made Teio Auto Corporation a subsidiary

⇒Began carrying the VOLVO brand

November 2017 **Established Willplus Eins** Corporation

April 2018

Took over the business of Jaguar/ **Land Rover Shonan**

⇒Began carrying the JAGUAR and LANDROVER brands

December 2018

Took over the business of Porsche Sendai

- ⇒Began carrying the **PORSCHE** brand
- ⇒Entered the Tohoku area for the first time

March 2019 Newly opened MINI Yamaguchi, **MINI NEXT Shunan**

⇒Entered the Chugoku area for the first time

April 2019

Prefecture 2 dealerships

Took over the business of Jaquar/Land Rover Mitaka



JEEP





JEEP Wrangler

KYUSHU AREA





3-19-3, Mugino, Hakata-ku,

Fukuoka TEL: 092-574-4301



JEEP Fukuoka-Nishi

4-5-3, Fukushige, Nishi-ku, Fukuoka TEL: 092-894-5030



JEEP Kurume

7-1-1, Higashiaikawa, Kurume TEL: 0942-40-7775



JEEP Kitakyushu

1-8-3, Kimachi, Kokurakita-ku, Kitakyushu TEL: 093-583-0770

TOKYO AREA





JEEP Setagaya

1-34-11, Kaminoge, Setagaya-ku TEL: 03-3704-1261



JEEP Fujisawa Shonan

6-50, Akamatsucho, Chigasaki TEL: 0467-50-1411



JEEP Meguro

2-23-18, Shimomeguro, Meguro-ku TEL: 03-5436-6631

FIAT/ABARTH

















FIAT/ABARTH Denenchofu

2-7-19, Tamagawadenenchofu, Setagaya-ku TEL: 03-3722-3722



6-50, Akamatsucho, Chigasaki TEL: 0467-50-1421



FIAT/ABARTH Setagaya

2-4-11, Setagaya, Setagaya-ku TEL: 03-5426-4301



FIAT/ABARTH Ikebukuro

4-9-2, Komone, Itabashi-ku TEL: 03-5917-0377



1-3-8, Minamisenzoku, Ota-ku TEL: 03-5754-3722

Alfa Romeo







TOKYO AREA





1-3-8, Minamisenzoku, Ota-ku TEL: 03-5754-3728



2-4-11, Setagaya, Setagaya-ku TEL: 03-5426-4301



6-50, Akamatsucho, Chigasaki TEL: 0467-50-1421

JAGUAR/LAND ROVER







JAGUAR





TOKYO AREA

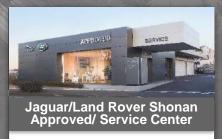




3-25-12, Nozaki, Mitaka TEL: 0422-31-1120

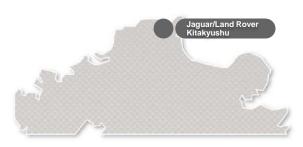


2-22, Shiomidai, Chigasaki TEL: 0467-39-5517



3277, Kameino, Fujisawa TEL: 0463-51-4088

KYUSHU AREA





Jaguar/Land Rover Kitakyushu

30-1, Nishiminatomachi, Kokurakita-ku, Kitakyushu

TEL: 093-562-0707

BMW







KYUSHU AREA





1-1-25, Tatemachi, Kokurakita-ku, Kitakyushu

TEL: 093-591-1166



Willplus BMW Yahata

2-1-1, Momozono, Yahatahigashi-ku, Kitakyushu

TEL: 093-663-6555



BMW Premium Selection Yahata

2-1-1, Momozono, Yahatahigashi-ku, Kitakyushu

TEL: 093-663-6555

MINI



KYUSHU AREA







MINI MINI 3 DOOR

CHUGOKU AREA





MINI Kokura

1-7-10, Kimachi, Kokurakita-ku, Kitakyushu TEL: 093-571-4132



MINI Fukuoka-Nishi

3-33-11, Fukushige, Nishi-ku, Fukuoka TEL: 092-892-8132



MINI Hakata

3-19-5, Mugino, Hakata-ku, Fukuoka TEL: 092-593-9832



MINI Shinjuku

6-14-1, Nishi-Shinjuku, Shinjuku-ku TEL: 03-5909-8632

TOKYO AREA





2-28-10, Eharacho, Nakano-ku TEL: 03-3954-5021



MINI Yamaguchi

939-1, Asada, Yamaguchi TEL: 083-901-3132



13-7, Yokohamacho, Shunan TEL: 0834-33-6800

VOLVO







VOLVO XC40

KYUSHU AREA





Volvo Car Fukuoka

3-20-38, likura, Sawara-ku, Fukuoka TEL: 092-832-2233



Volvo Car Kitakyushu

4-7-22, Ichieda, Tobata-ku, Kitakyushu TEL: 093-873-3838



Volvo Car Fukuoka-Minami

4-12-1, Mikasagawa, Onojo TEL: 092-504-8800



Volvo Car Kurume

4-1-27, Higashiaikawa, Kurume TEL: 0942-45-0960

PORSCHE







PORSCHE Taycan

TOHOKU AREA





Porsche Center Sendai

2-1-13, Yamanotera, Izumi-ku, Sendai TEL: 022-375-0911



Porsche Center Koriyama

16-200, Matsugasaku, Kikutamachi, Koriyama

TEL: 024-963-1911

CHECKER MOTORS Co., LTD.









KYUSHU AREA





786-4, Omaru, Munakata, Fukuoka

Prefecture

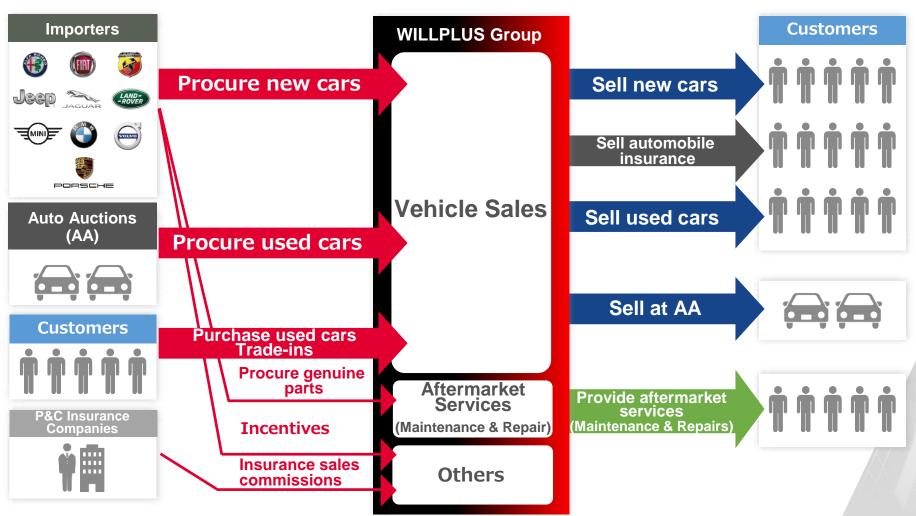
TEL: 0940-37-7007



Description of Business



Engaged in new cars, used cars, auto auction sales, vehicle maintenance, and other services



Recurring Revenue-Based Businesses



The vehicle maintenance and other business has a recurring revenue-based business model

Ensure that vehicles are brought in for service by offering maintenance packages, etc.

Vehicle sales

Vehicle maintenance

Increase in customers under management

Vehicle sales

Insurance enrollment

Increase in customers under management

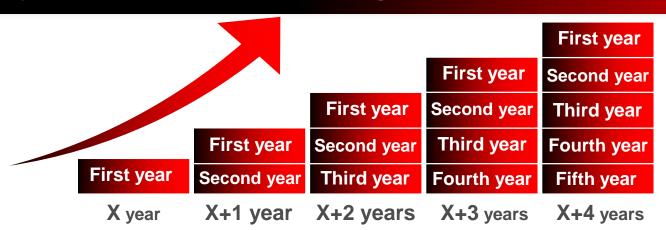
Because of our large sales volume,

- (1) Vehicle maintenance generates a large amount of revenue
- (2) Commissions are paid on favorable terms

Higher enrollment rate than the industry average

High retention rate

Steady revenues from a recurring revenue-based business model







Group Growth Strategies

Multi-brand Strategy

Dominant Strategy

M&A Strategy



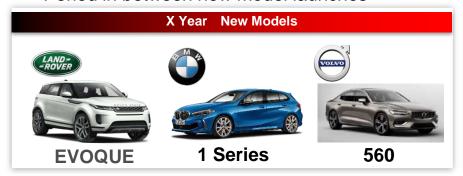
Multi-Brand Strategy

Level out the impact of differences in the timing of launching new models among brands by carrying a total of ten brands

Illustration of how the impact of differences in the timing of launching new models is leveled out



Period in between new model launches

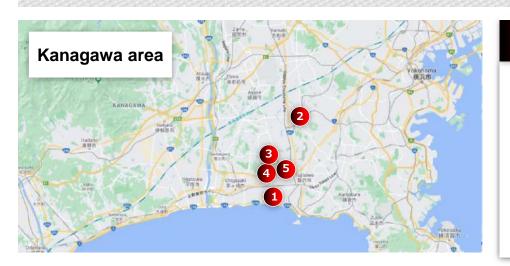








Dominant dealer networks (examples)



Kanagawa area dealer network

- Jaguar/Land Rover Shona (Shonan Showroom)
- ②Jaguar/Land Rover Shonan(Approved Shonan /Service Center)
- **⑤**JEEP Fujisawa Shonan
- **4** Alfa Romeo Fujisawa Shonan
- **G**FIAT/ABARTH Fujisawa Shonan



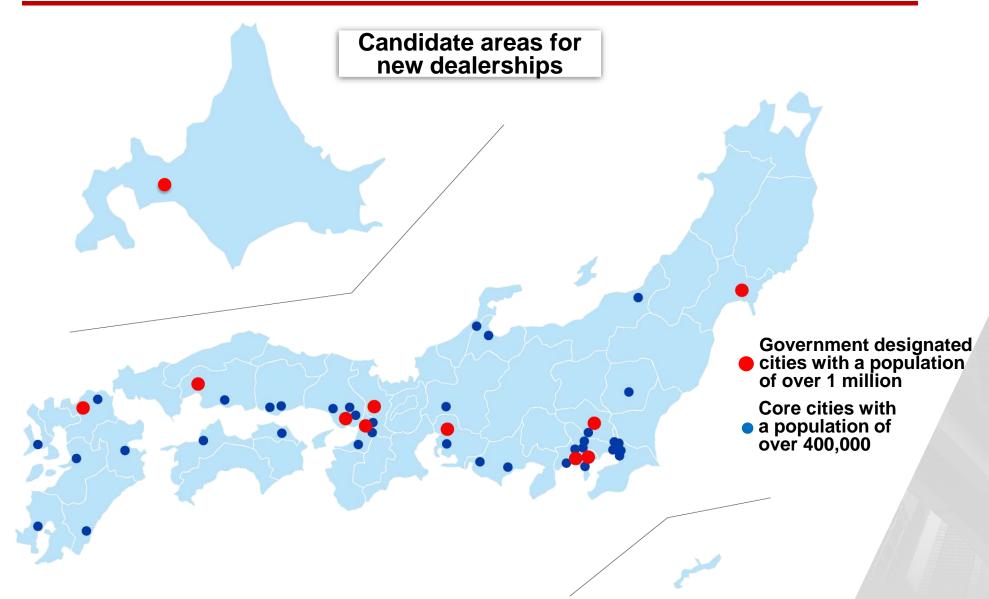
Kitakyushu area dealer network

- **1** Volvo Car Kitakyushu
- **2**JEEP Kitakyushu
- **©BMW Kokura**
- **4** BMW Yahata
- **6**MINI Kokura
- **3** Jaguar/Land Rover Kitakyushu



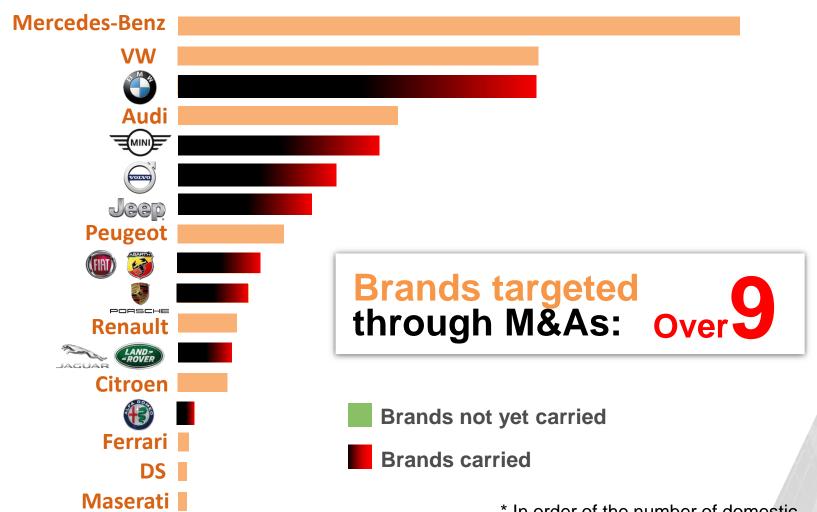








Brands not yet carried

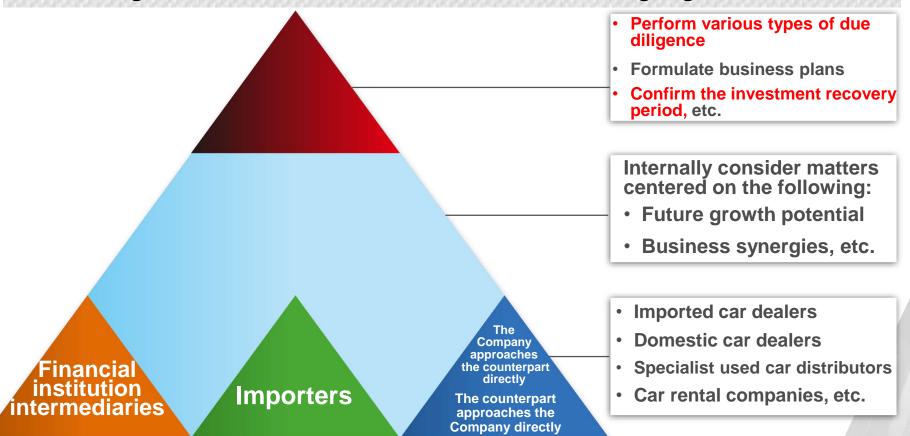


^{*} In order of the number of domestic new vehicle registrations



Identification and execution of M&A deals

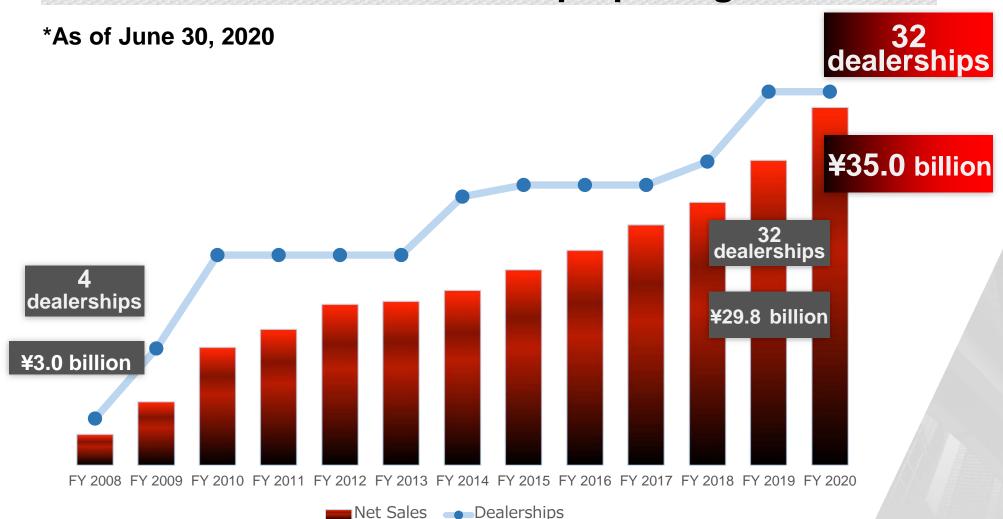
- Identify deals through such means as referrals from financial institutions and other intermediaries, and proposals put forward by importers and business owners
- Conduct due diligence only on M&A deals that meet the Company's criteria for recovering investment, and execute the M&A deals following negotiations



Trend in the Number of Dealerships and Net Sales



Net sales increased due to proactive M&A and new dealership openings



Market Trends



Japan's Automobile Market



A declining trend in the number of new motor vehicle registrations in Japan

Aging society with fewer children

Lengthening periods of vehicle ownership due to improved vehicle performance

Changes in consumption styles and preferences

Trend in the number of new motor vehicle registrations in Japan (excluding kei minicars)

1996

5.38 million vehicles

2020

2.88 million vehicles

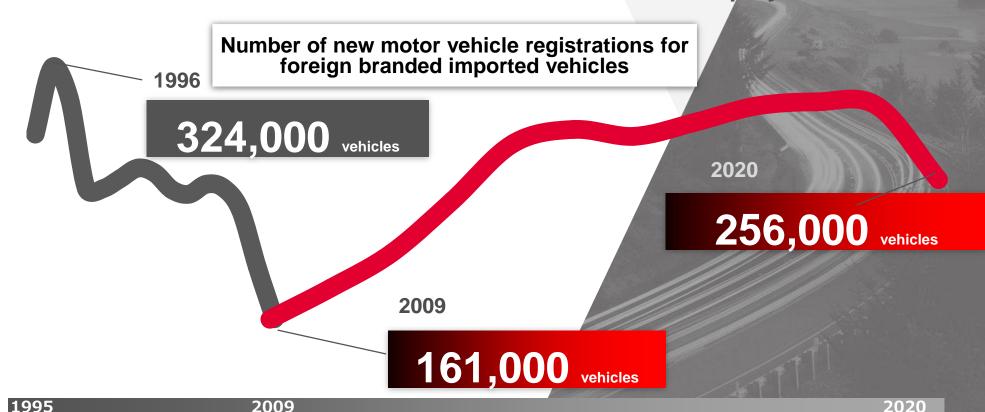
1995 2000 2005 2010 2020

Japan's market for Imported Vehicles



Growth trend in Japan's market for imported vehicles

The number of new motor vehicle registrations has increased since the Lehman Brothers bankruptcy



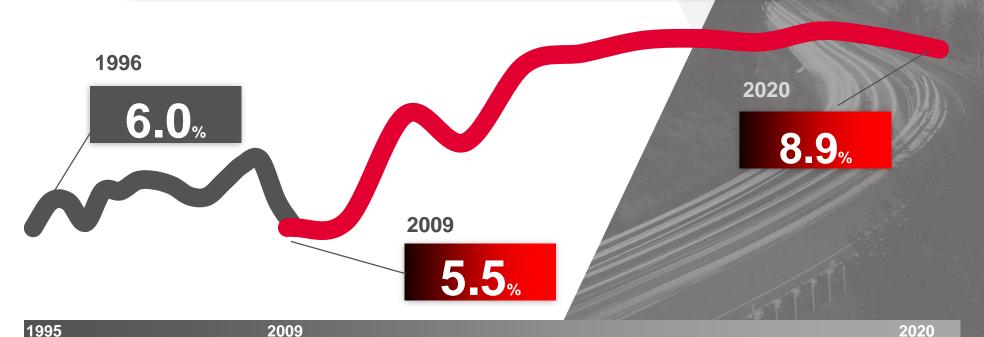
Source: Prepared by WILLPLUS Holdings based on reports by the JAPÁN AUTOMOBILE DEALERS ASSOCIATION

Japan's Market for Imported Vehicles



The share of imported vehicles in the domestic passenger vehicle market (excluding kei minicars) has increased

Share of imported vehicle registrations in the number of new motor vehicle registrations in Japan (excluding kei minicars)



Source: Prepared by WILLPLUS Holdings based on reports issued by the Japan Automobile Importers Association

Market Share Expansion of Imported Vehicles in Japan



The market share of imported vehicles in Japan is growing, but it is still lower than in various other countries



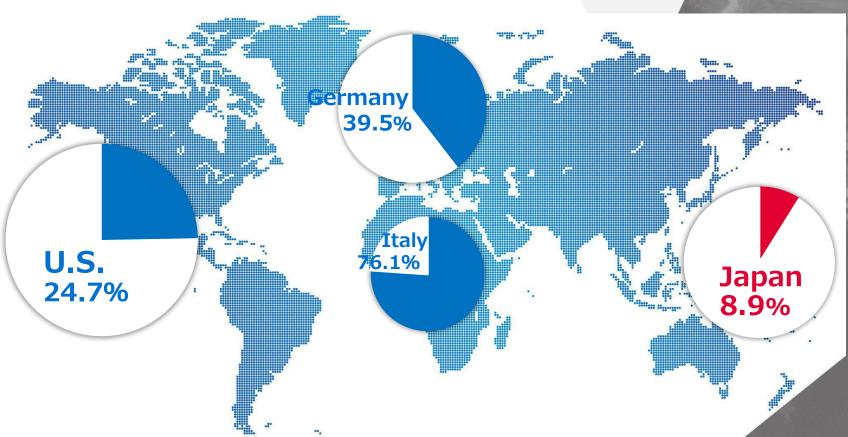








Germany has these brands and a market share of imported vehicles of 39.5%



The Importance of the Recurring Revenue-Based Business Model Going Forward



Longer vehicle is about to undergo a longevity Technological period of great change

Increase in the innovation number of

vehicles owned

1970

Expansion of the recurring revenue-based business model



2020

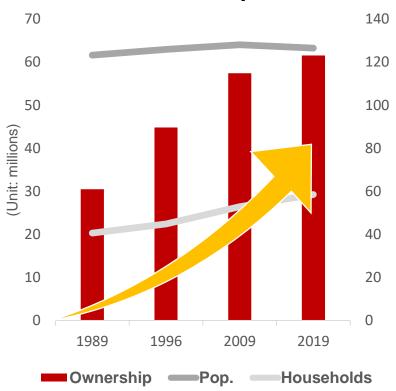


Changes in the Market Environment

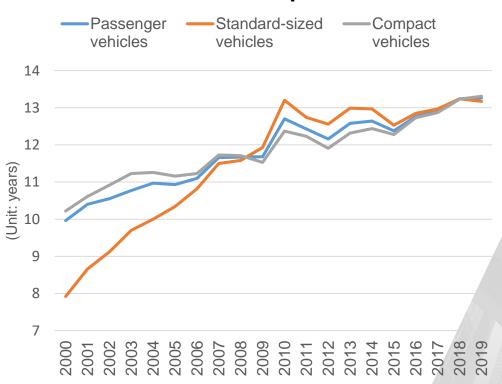


Upward trend in vehicle ownership numbers and average automobile lifespan, despite stagnant population growth

Changes in domestic population and vehicle ownership numbers



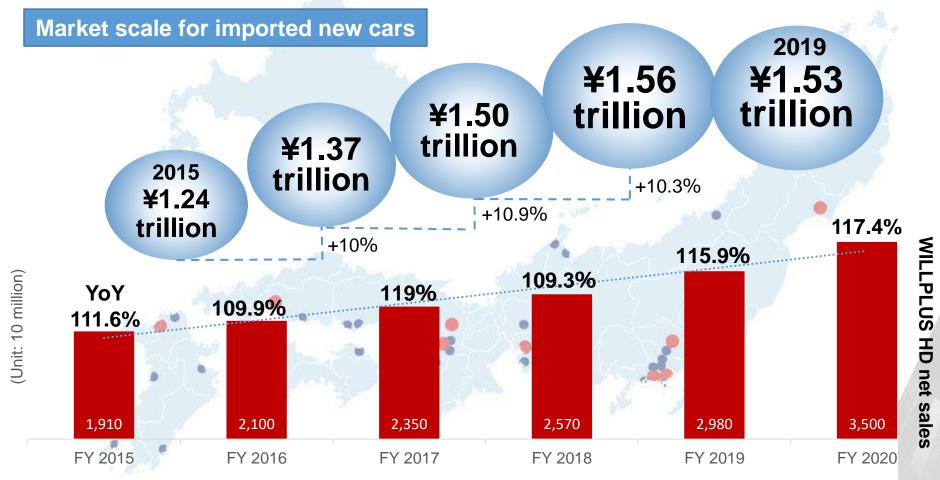
Trend in average automobile lifespan



Market Scale and Future Outlook



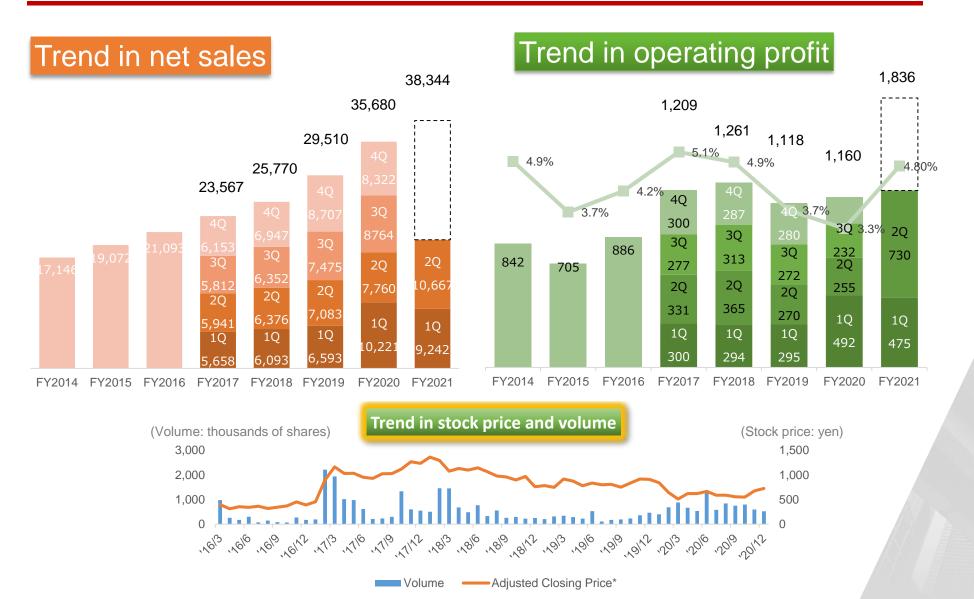
Continued robust growth in the market scale and WILLPLUS HD's net sales. Amidst a consolidation trend amongst small-to-medium-sized dealers, we will aim to expand our share through M&A



^{*} Market scale calculated by WILLPLUS Holdings based on data by the JAPAN AUTOMOBILE DEALERS ASSOCIATION

Results and Stock Price Data





Disclaimer and Contact Information



These presentation materials contain forward-looking statements such as the forecasts of the Company (including consolidated subsidiaries).

The forward-looking statements concerning plans, forecasts, strategies, and other matters in these presentation materials are based on the judgments and assumptions of management, reflecting information currently available to the company. In light of the uncertainties inherent in these judgements and assumptions, and the possibility of changes in future business management and internal and external conditions, the Company's actual financial results could differ materially from those forward-looking statements. In addition, information on companies and other entities other than the Company and the WILLPLUS Holdings Group, are derived from published information and related sources. Accordingly, the Company cannot guarantee the accuracy of this information.

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URL: https://www.willplus.co.jp

+More pleasure for your future

We will continuously tackle the challenge of presenting customers with lifestyle proposals featuring imported cars, thereby contributing to the happiness of everyone we serve