

Balance Sheet

Japan Nuclear Safety Insitute

As of March 31, 2021

(Unit: 1,000 yen)

Assets		Liabilities	
<u>Current assets</u>	1,794,665	<u>Current liabilities</u>	1,401,480
Cash and deposits	1,763,914	Accrued expense	1,379,518
Accounts receivable	298	Unpaid corporate tax	632
Prepaid expenses	29,300	Unpaid consumption tax	1,096
Misc current assets	1,151	Deposits	20,232
<u>Fixed assets</u>	564,897		
Tangible fixed assets	98,196	<u>Fixed liabilities</u>	94,700
Buildings	10,602	Retirement benefits allowance	94,700
Equipment	50,520		
Tools and fixtures	37,073		
Intangible fixed assets	180,219	Total liabilities	1,496,180
Trademark	272		
Softwares	179,946	Net Assets	
Investment and other asse	286,481	Capital fund	300,000
Office rent deposit	250,380	Retained earnings	563,382
Long-term investment	500	Other retained earnings	563,382
Long-term investment	35,601	Retained earnings brought forward	563,382
		Total net assets	863,382
Total assets	2,359,562	Total liabilities and net ass	2,359,562

NB: Figures below 1,000 yen are rounded.

Profit and Loss Statement

Japan Nuclear Safety Institute

From April 1, 2020 to March 31, 2021

(Unit: 1,000 yen)

Item	Amount	
<u>Ordinary income</u>		
Membership fee	4,568,863	
Operation Supervisor certification fee	38,760	
Total ordinary income		4,607,623
<u>Ordinary expenses</u>		
Operating expenses	4,072,886	
Administrative expenses	552,150	
Operation Supervisor certification cost	38,464	
Total ordinary expenses		4,663,501
Ordinary loss		55,878
<u>Non-recurring income</u>		
Miscellaneous income	40,854	
Received interests	12	
Total non-recurring income		40,866
<u>Non-recurring expenses</u>		
Miscellaneous losses	816	
Fixed asset retirement cost	5,749	
Total non-recurring expenses		6,565
Pre-tax loss		21,577
Corporate tax and others		634
Net loss		22,211

NB: Figures below 1,000 yen are rounded.

Important Notes

1. Notes for important accounting methods

(1) Accounting standards the main documents and support materials are governed by This financial statement is prepared in accordance with corporate accounting standards generally accepted as fair and appropriate.

(2) Depreciation method for fixed assets

1) Tangible fixed assets

Basically the declining balance method is adopted. However, the straight-line method is adopted for buildings and facilities attached to buildings acquired after April 1, 2016.

2) Intangible fixed assets

The straight-line method is adopted.

(3) Accounting standards for reserves

The provision for retirement benefits is included to cover what could be required at the end of the fiscal year if a certain number of retirements of directors or staff members occurred. The assumption and calculation method is according to the internal rules.

(4) Other important matters for preparation of financial statements

1) How to handle lease transactions

Financing or lease transactions other than those in which the ownership of the leased property is transferred to the lessee are handled in the same way as for ordinary lease transactions. The total unpaid lease fee is ¥ 86,008,000.

2) How to handle consumption taxes

As for consumption tax and local consumption tax, tax exclusion method is applied.

3) Economic incentive following the Station Integrated Assessment results

The economic incentives based on the Station Integrated Assessment are reflected in Special membership fee in the Membership fee section.

2. Notes for Profit and Loss Statement

Accumulated depreciation of tangible fixed assets: 276,101,000 yen