

Balance Sheet

Japan Nuclear Safety Institute

As of March 31, 2023

(Unit: 1,000 Yen)

Assets		Liabilities	
<u>Current Assets</u>	1,508,660	<u>Current Liabilities</u>	1,050,816
Cash and Deposits	1,484,125	Accrued Expense	1,031,189
Accounts Receivable	654	Unpaid Corporate Tax	35
Prepaid Expenses	22,262	Inpaid Consumption Tax	1,276
Misc Current Assets	1,618	Deposits	18,316
<u>Fixed Assets</u>	517,234		
Tangible Fixed Assets	78,759	<u>Fixed Liabilities</u>	103,852
Buildings	9,511	Retirement Benefit Allowance	103,852
Equipment	37,093		
Tools and Fixtures	29,654		
Construction in progress	2,500		
Intangible Fixed Assets	159,258	Total Liabilities	1,154,668
Trademark	—	Net Assets	
Softwares	159,258	Capital Fund	300,000
Investment & Other Assets	279,216	Retained Earnings	571,226
Office Rent Deposit	250,380	Other Retained Earnings	571,226
Long-term Investment	500	Retained Earnings brought forward	571,226
Long-term prepaid expense	28,336		
		Total Net Assets	871,226
Total Assets	2,025,895	Total Liabilities and Net Assets	2,025,895

NB: Figures below 1,000 yen are rounded.

Profit and Loss Statement

Japan Nuclear Safety Institute

From April 1, 2022 to March 31, 2023

(Unit: 1000 Yen)

Item	Amount	
<u>Ordinary Income</u>		
Membership Fee	4,130,380	
Operation Supervisor Certification Fee	36,360	
Total Ordinary Income		4,166,740
<u>Ordinary Expenses</u>		
Operating Expenses	3,582,774	
Administrative Expenses	601,927	
Operation Supervisor Certification Cost	33,678	
Total Ordinary Expenses		4,218,380
Ordinary Loss		51,640
<u>Non-Recurring Income</u>		
Miscellaneous Income	39,802	
Received Interests	11	
Total Non-Recurring Income		39,813
<u>Non-Recurring Expenses</u>		
Miscellaneous Losses	323	
Fixed Asset Retirement Cost	18	
Total Non-Recurring Expenses		341
Pre-tax Loss		12,169
Corporate Tax and Others		71
Net Loss		12,240

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

(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 ¥ 80,538,000.

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: 323,225,000 yen