

## Balance Sheet

Japan Nuclear Safety Institute

AS of March 31, 2022

(Unit: 1,000 Yen)

Assets		Liabilities	
<u>Current Assets</u>	1,455,404	<u>Current Liabilities</u>	1,034,341
Cash and Deposits	1,423,520	Accrued Expense	1,015,542
Accounts Receivable	38	Unpaid Corporate Tax	725
Prepaid Expenses	30,068	Inpaid Consumption Tax	957
Misc Current Assets	1,778	Deposits	17,115
<u>Fixed Assets</u>	551,502		
Tangible Fixed Assets	96,253	<u>Fixed Liabilities</u>	89,098
Buildings	10,056	Retirement Benefit Allowance	89,098
Equipment	43,303		
Tools and Fixtures	42,893		
Intangible Fixed Assets	170,274	<b>Total Liabilities</b>	<b>1,123,439</b>
Trademark	109	<b>Net Assets</b>	
Softwares	170,165	Capital Fund	300,000
Investment & Other Assets	284,974	Retained Earnings	583,467
Office Rent Deposit	250,380	Other Retained Earnings	583,467
Long-term Investment	500	Retained Earnings brought forward	583,467
Long-term Investment	34,094		
		<b>Total Net Assets</b>	<b>883,467</b>
<b>Total Assets</b>	<b>2,006,907</b>	<b>Total Liabilities and Net Assets</b>	<b>2,006,907</b>

NB: Figures below 1,000 yen are rounded.

# Profit and Loss Statement

Japan Nuclear Safety Institute

From April 1, 2021 to March 31, 2022

(Unit: 1000 Yen)

Item	Amount	
<u>Ordinary Income</u>		
Membership Fee	4,049,710	
Operation Supervisor Certification Fee	34,000	
Total Ordinary Income		4,083,710
<u>Ordinary Expenses</u>		
Operating Expenses	3,509,603	
Administrative Expenses	550,601	
Operation Supervisor Certification Cost	34,485	
Total Ordinary Expenses		4,094,690
Ordinary Loss		▲ 10,980
<u>Non-Recurring Income</u>		
Miscellaneous Income	36,749	
Received Interests	11	
Total Non-Recurring Income		36,761
<u>Non-Recurring Expenses</u>		
Miscellaneous Losses	4,049	
Fixed Asset Retirement Cost	619	
Total Non-Recurring Expenses		4,668
Pre-tax Profit		21,112
Corporate Tax and Others		1,027
Net Loss		20,085

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 ¥ 90,344,000.

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: 299,952,000 yen