

# Balance Sheet

Japan Nuclear Safety Institute

As of March 31, 2024

(Unit: 1,000 Yen)

Assets		Liabilities	
<u>Current Assets</u>	1,593,807	<u>Current Liabilities</u>	1,242,763
Cash and Deposits	1,562,387	Accrued Expense	1,181,037
Accounts Receivable	220	Unpaid Corporate Tax	28,178
Prepaid Expenses	29,514	Inpaid Consumption Tax	996
Misc Current Assets	1,685	Deposits	32,550
<u>Fixed Assets</u>	684,181		
Tangible Fixed Assets	215,518	<u>Fixed Liabilities</u>	113,406
Buildings	8,966	Retirement Benefit Allowance	113,406
Equipment	121,559		
Tools and Fixtures	84,993	Total Liabilities	1,356,169
Construction in progress	—	Net Assets	
Intangible Fixed Assets	178,068	Capital Fund	300,000
Trademark	—	Retained Earnings	621,819
Software	166,618	Other Retained Earnings	621,819
Software suspense account	11,450	Retained Earnings brought forward	621,819
Investment & Other Assets	290,594		
Office Rent Deposit	250,380		
Long-term Investment	500		
Long-term prepaid expense	39,714	Total Net Assets	921,819
Total Assets	2,277,989	Total Liabilities and Net Assets	2,277,989

NB: Figures below 1,000 yen are rounded.

# Profit and Loss Statement

Japan Nuclear Safety Institute

From April 1, 2023 to March 31, 2024

(Unit: 1000 Yen)

Item	Amount	
<u>Ordinary Income</u>		
Membership Fee	4,343,773	
Operation Supervisor Certification Fee	37,850	
Total Ordinary Income		4,381,623
<u>Ordinary Expenses</u>		
Operating Expenses	3,687,841	
Administrative Expenses	612,755	
Operation Supervisor Certification Cost	35,867	
Total Ordinary Expenses		4,336,465
Ordinary Profit		45,157
<u>Non-Recurring Income</u>		
Miscellaneous Income	42,032	
Received Interests	11	
Total Non-Recurring Income		42,044
<u>Non-Recurring Expenses</u>		
Miscellaneous Losses	0	
Fixed Asset Retirement Cost	8,428	
Total Non-Recurring Expenses		8,428
Pre-tax Profit		78,773
Corporate Tax and Others		28,180
Net Profit		50,593

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 ¥ 70,553,000.

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: 315,658,000 yen