

Balance Sheet

Japan Nuclear Safety Institute

As of March 31, 2025

(Unit: 1,000 Yen)

Assets		Liabilities	
<u>Current Assets</u>	1,544,309	<u>Current Liabilities</u>	1,164,377
Cash and Deposits	1,504,273	Accrued Expense	1,145,598
Accounts Receivable	14,563	Unpaid Corporate Tax	35
Prepaid Expenses	19,198	Inpaid Consumption Tax	805
Misc Current Assets	6,273	Deposits	17,937
<u>Fixed Assets</u>	645,480		
Tangible Fixed Assets	167,097	<u>Fixed Liabilities</u>	114,747
Buildings	2,568	Retirement Benefit Allowance	114,747
Equipment	101,341		
Tools and Fixtures	63,187	Total Liabilities	1,279,124
Intangible Fixed Assets	239,009	Net Assets	
Trademark	—	Capital Fund	300,000
Software	239,009	Retained Earnings	610,665
Software suspense account	—	Other Retained Earnings	610,665
Investment & Other Assets	239,373	Retained Earnings brought forward	610,665
Office Rent Deposit	166,920		
Long-term Investment	500		
Long-term prepaid expense	71,953	Total Net Assets	910,665
Total Assets	2,189,789	Total Liabilities and Net Assets	2,189,789

NB: Figures below 1,000 yen are rounded.

Profit and Loss Statement

Japan Nuclear Safety Institute

From April 1, 2024 to March 31, 2025

(Unit: 1000 Yen)

Item	Amount	
<u>Ordinary Income</u>		
Membership Fee	4,358,168	
Operation Supervisor Certification Fee	32,400	
Total Ordinary Income		4,390,568
<u>Ordinary Expenses</u>		
Operating Expenses	3,769,729	
Administrative Expenses	565,255	
Operation Supervisor Certification Cost	36,155	
Total Ordinary Expenses		4,371,140
Ordinary Profit		19,427
<u>Non-Recurring Income</u>		
Miscellaneous Income	39,024	
Received Interests	591	
Total Non-Recurring Income		39,616
<u>Non-Recurring Expenses</u>		
Miscellaneous Losses	11	
Fixed Asset Retirement Cost	70,025	
Total Non-Recurring Expenses		70,036
Pre-tax Profit		10,993
Corporate Tax and Others		160
Net Profit		11,154

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 ¥ 127,038,000.

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: 271,471,000 yen