

Balance Sheet

Japan Nuclear Safety Institute

As of March 31, 2026

(Unit: 1,000 Yen)

Assets		Liabilities	
<u>Current Assets</u>	1,564,570	<u>Current Liabilities</u>	1,165,284
Cash and Deposit	1,503,845	Accrued Expense	1,143,052
Accounts Receivable	518	Unpaid Corporate Tax	2,133
Prepaid Expenses	59,074	Unpaid Consumption Tax	1,279
Suspense Payable	370	Deposits	18,819
Misc Current Assets	762		
<u>Fixed Assets</u>	637,516	<u>Fixed Liabilities</u>	117,083
Tangible Fixed Assets	149,941	Retirement Benefit Allowance	117,083
Buildings	2,402		
Equipment	92,080	Total Liabilities	1,282,367
Tools and Fixtures	54,058	<u>Net Assets</u>	
Construction in Progress	1,400	Capital Fund	300,000
Intangible Fixed Assets	216,333	Retained Earnings	619,719
Trademark	—	Other Retained Earnings	619,719
Software	216,333	Retained Earnings brought forward	619,719
Investment & Other Assets	271,241		
Office Rent Deposit	166,920	Total Net Assets	919,719
Long-term Investment	500		
Long-term prepaid expense	103,821	Total Liabilities and Net Assets	2,202,087
Total Assets	2,202,087		

NB: Figures below 1,000 yen are rounded.

Profit and Loss Statement

Japan Nuclear Safety Institute

From April 1, 2025 to March 31, 2026

(Unit: 1000 Yen)

Item	Amount	
Ordinary Income		
Membership Fee	4,525,773	
Operation Supervisor Certi	36,850	
Total Ordinary Income		4,562,623
Ordinary Expenses		
Operating Expenses	3,974,660	
Administrative Expenses	578,314	
Operation Supervisor Certi	36,961	
Total Ordinary Income		4,589,936
Ordinary Loss		27,313
Non-Recurring Income		
Miscellaneous Income	47,487	
Received Interests	2,356	
Total Non-Recurring Incom		49,843
Non-Recurring Expenses		
Miscellaneous Losses	1,135	
Fixed Asset Retirement Co	9,845	
Total Non-Recurring Exper		10,980
Pre-tax Profit		11,548
Corporate Tax and Others		2,494
Net Profit		9,054

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 ¥ 97,913,000.

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: 292,114,000 yen