This English translation of “Balance Sheet” of the Institute of Actuaries of Japan is an unofficial translation. Only its original Japanese texts have effect, and the translation is to be used solely as reference material to aid in the understanding of the original one.

この「貸借対照表」の翻訳は公定訳ではありません。効力を有するのは日本語の資料であり、翻訳はあくまでその理解を助けるための参考資料です。

Balance Sheet

As of March 31, 2025

(Unit: Yen)

Items	Current Year	Previous Year	Changes
I. Assets			
1. Current assets			
Cash	43,183	167,292	-124,109
Savings deposits	215,119,583	131,473,023	83,646,560
Inventory	3,788,749	4,606,041	-817,292
Accounts receivable	125,690	178,776	-53,086
Prepayments	0	1,208,350	-1,208,350
Prepaid expenses	10,721,352	5,941,741	4,779,611
Total current assets	229,798,557	143,575,223	86,223,334
2. Fixed assets			
(1) Specified assets			
International conference expense fund			
Savings deposits	78,086,143	78,086,143	0
Term deposits	3,000,000	3,000,000	0
Research and investigation operation fund			
Bond investment trusts	68,097,600	67,978,600	119,000
Savings deposits	1,902,400	2,021,400	-119,000
Examination and education operation fund			
Bond investment trusts	40,517,408	40,445,958	71,450
Savings deposits	29,482,592	29,554,042	-71,450
ICA2026 expense fund			
Savings deposits	20,000,000	20,000,000	0
Reserve for retirement benefits fund	20,274,400	17,770,000	2,504,400
Total specified assets	261,360,543	258,856,143	2,504,400
(2) Other fixed assets			
Building and accessories	746,133	939,793	-193,660
Fixtures and equipment	2	14,005	-14,003
Machinery and equipment	4,985,962	2,068,632	2,917,330
Security deposits/Deposits	8,713,870	8,713,870	0
Leased assets	0	139,359	-139,359
Total other fixed assets	14,445,967	11,875,659	2,570,308
Total fixed assets	275,806,510	270,731,802	5,074,708
Total assets	505,605,067	414,307,025	91,298,042

(Unit: Yen)

Items	Current Year	Previous Year	Changes
II. Liabilities			
1. Current liabilities			
Accounts payable	1,232,126	1,460,651	-228,525
Accrued expenses	679,310	1,119,884	-440,574
Deposits received	210,917	487,307	-276,390
Suspense receipts	736,415	723,915	12,500
Reserve for bonuses	2,328,269	2,155,824	172,445
Short-term Leased liabilities	0	139,359	-139,359
Total current liabilities	5,187,037	6,086,940	-899,903
2. Fixed liabilities			
Reserve for retirement benefits	20,274,400	17,770,000	2,504,400
Advances received	114,257,000	15,400,000	98,857,000
Total fixed liabilities	134,531,400	33,170,000	101,361,400
Total liabilities	139,718,437	39,256,940	100,461,497
III. Net assets			
General net assets	365,886,630	375,050,085	-9,163,455
（International conference expenses fund）	(81,086,143)	(81,086,143)	0
（Research and investigation operation fund）	(70,000,000)	(70,000,000)	0
（Examination and education operation fund）	(70,000,000)	(70,000,000)	0
（ICA2026 expense fund）	(20,000,000)	(20,000,000)	0
Total net assets	365,886,630	375,050,085	-9,163,455
Total liabilities and net assets	505,605,067	414,307,025	91,298,042

Annexed Detailed Statement

1. Details of basic fund and specified assets

As described in Notes on Financial Statements.

2. Details of reserves

(Unit: Yen)

Items	Opening balance	Current increase	Current decrease		Closing balance
			Intended use	Other	
Reserve for bonuses	2,155,824	2,328,269	2,155,824	0	2,328,269
Reserve for retirement benefits	17,770,000	3,259,100	754,700	0	20,274,400