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この「財務諸表に対する注記」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。

Notes on Financial Statements

1. Important accounting policies

(1)Standards and methods of valuation of securities

・Available for sale securities

The mark-to-market method based on the fair market value is applied to valuation of securities as of the last day of the fiscal year.

(2) Standards and methods of valuation of inventories

First In First Out, cost method is applied.

Only inventories acquired during and after FY2006 are booked.

(3) Methods of depreciation of fixed assets

The straight-line method is applied to depreciation of tangible fixed asset.

(4) Standards of booking of reserves

• Reserve for bonuses

The anticipated amount of bonuses payable attributable to the current fiscal year is booked in order to provide for future payments.

• Reserve for retirement benefits

The amount equivalent to benefits payable as of the end of the fiscal year is booked.

(5) Accounting for consumption tax and other taxes

Consumption tax and other taxes are booked by the tax included method.

2. Changes in significant accounting policies

Starting from the current fiscal year, the “Public Interest Corporation Accounting Standards (December 2024, Public Interest Corporation Certification Committee, Cabinet Office)” have been applied.

The figures for the previous fiscal year presented in the balance sheet and the statement of activities, as well as the prior-year ending balances disclosed in the notes on financial statements, have been retrospectively restated in accordance with these accounting standards.

3. Notes on Balance Sheet

(1) Breakdown of Balance Sheet

(Unit: Yen)

Items	Accounting for public-interest purpose operation	Accounting for profit-making businesses (other operation)	Corporate accounting	Elimination of intra-company transactions	Total
Current assets	570,961,033	7,153,679	88,559,841	0	666,674,553
Fixed assets	25,825,813	546,991	12,698,019	0	39,070,823
Assets	596,786,846	7,700,670	101,257,860	0	705,745,376
Current liabilities	335,159,311	6,842,003	2,450,563	0	344,451,877
Fixed liabilities	14,715,579	311,676	7,235,345	0	22,262,600
Liabilities	349,874,890	7,153,679	9,685,908	0	366,714,477
Net assets	246,911,956	546,991	91,571,952	0	339,030,899

(2) Breakdown, increases and decreases, and closing balance of restricted-use assets (deductible assets)

① Assets held for public-interest purposes (assets continuously used for public-interest purpose business)

(Unit: Yen)

Asset name	Location	Status of use of asset	Book value				
			Previous year-end	Current decrease	Current increase	Valuation difference	Current year-end
International conference expense fund - Savings deposits	MUFG Bank, Kasuga-cho Branch	Specified assets; investment income is used as a financial resource for public-interest purpose business.	78,086,143	0	0	0	78,086,143
International conference expense fund - Term deposits	Sumitomo Mitsui Banking, Koishikawa Branch	Same as above	3,000,000	0	0	0	3,000,000
Research and investigation operation fund - Savings deposits	MUFG Bank, Kasuga-cho Branch	Same as above	1,902,400	157,200	0	0	1,745,200
Research and investigation operation fund - Bond investment trusts	Nomura Securities, Tokyo Branch	Same as above	68,097,600	0	0	157,200	68,254,800
Examination and education operation fund - Savings deposits	MUFG Bank, Kasuga-cho Branch	Same as above	29,482,592	106,087	0	0	29,376,505
Examination and education operation fund - Bond investment trusts	Nomura Securities, Tokyo Branch	Same as above	40,517,408	0	44,373	61,714	40,623,495
Tangible fixed assets - Building and accessories	A set of interior fixtures in the office, etc.	Common property, of which 66.1% is used for public-interest purpose business.	493,194	55,132	0	0	438,062
Tangible fixed assets - Fixtures and equipment	A set of bookcases, etc.	Same as above	1	0	0	0	1
Tangible fixed assets - Machinery and equipment	Wireless LAN access point, etc	Same as above	3,295,721	995,491	0	0	2,300,230
Other fixed assets - Security deposits/deposits	Tokyo-to Chuo-ku Harumi 1-8-10, etc.	Same as above	5,759,868	0	17,327,652	0	23,087,520
Total assets held for public-interest purposes			230,634,927	1,313,910	17,372,025	218,914	246,911,956

② Assets held for corporate activities

(assets used for profit-making businesses and other operations or activities necessary for public-interest purpose business)

(Unit: Yen)

Asset name	Location	Business Category	Status of use of asset	Book value				
				Previous year-end	Current decrease	Current increase	Valuation difference	Current year-end
Tangible fixed assets - Building and accessories	A set of interior fixtures in the office, etc.	profit-making	Common property, of which 1.4% is used for profit-making businesses, etc.	10,446	1,168	0	0	9,278
Tangible fixed assets - Fixtures and equipment	A set of bookcases, etc.	Same as above	Same as above	0	0	0	0	0
Tangible fixed assets - Machinery and equipment	Wireless LAN access point, etc	Same as above	Same as above	69,803	21,084	0	0	48,719
Other fixed assets - Security deposits/deposits	Tokyo-to Chuo-ku Harumi 1-8-10, etc.	Same as above	Same as above	121,994	0	367,000	0	488,994
Tangible fixed assets - Building and accessories	A set of interior fixtures in the office, etc.	Corporate	Common property, of which 32.5% is used for corporate administration.	242,493	27,107	0	0	215,386
Tangible fixed assets - Fixtures and equipment	A set of bookcases, etc.	Same as above	Same as above	1	0	0	0	1
Tangible fixed assets - Machinery and equipment	Wireless LAN access point, etc	Same as above	Same as above	1,620,438	489,462	0	0	1,130,976
Other fixed assets - Security deposits/deposits	Tokyo-to Chuo-ku Harumi 1-8-10, etc.	Same as above	Same as above	2,832,008	0	8,519,648	0	11,351,656
Total assets held for corporate activities				4,897,183	538,821	8,886,648	0	13,245,010

③ Total amount of deductible assets

(Unit: Yen)

	Previous year-end	Current year-end
Total amount of deductible assets	235,532,110	260,156,966

(3) Breakdown, increases and decreases, and closing balance of tangible and intangible fixed assets

(Unit: Yen)

Item	Opening balance	Current increase	Current decrease	Closing balance	Accumulated depreciation at closing	Current depreciation	Accumulated impairment loss at closing	Current impairment loss	Net book value
Building and accessories	746,133	0	0	746,133	12,059,246	83,407	0	0	662,726
Fixtures and equipment	2	0	0	2	1,631,198	0	0	0	2
Machinery and equipment	4,985,962	0	0	4,985,962	3,649,947	1,506,037	0	0	3,479,925
Total tangible fixed assets	5,732,097	0	0	5,732,097	17,340,391	1,589,444	0	0	4,142,653

(4) Breakdown, increases and decreases, and closing balance of reserves

(Unit: Yen)

Items	Opening balance	Current increase	Current decrease		Closing balance
			Intended use	Other	
Reserve for bonuses	2,328,269	2,354,510	2,328,269	0	2,354,510
Reserve for retirement benefits	20,274,400	1,988,200	0	0	22,262,600

4. Notes on Statement of Activities

(1) Breakdown of Statement of Activities

Statement of Activities - General net assets

(Unit: Yen)

Items	Accounting for public-interest purpose operation	Accounting for profit-making businesses (other operation)	Corporate accounting	Elimination of intra-company transactions	Total
Ordinary revenue	136,282,811	2,750,576	74,799,216	0	213,832,603
(Membership dues received)	(76,096,750)	(1,521,935)	(74,574,815)	(0)	(152,193,500)
Ordinary expenses	191,751,428	3,950,694	45,205,126	0	240,907,248
Net ordinary balance	-55,468,617	-1,200,118	29,594,090	0	-27,074,645
Other revenue	0	0	0	0	0
Other expenses	0	0	0	0	0
Net balance of other activities	0	0	0	0	0
Transfers to/from Other Accounts	71,526,732	1,544,866	-73,071,598	0	0
Net balance	16,058,115	344,748	-43,477,508	0	-27,074,645

Note: The allocation basis for membership dues received is as follows - Public-interest : 50%, Other operation : 1%, and Corporate : 49%.

(2) Classification by type of operating and administrative expenses

(Unit: Yen)

Items	Accounting for public-interest purpose operation	Accounting for profit-making businesses (other operation)	Corporate accounting	Total	Allocation basis
Executive remuneration	0	0	288,886	288,886	Direct allocation
Wages and allowances	20,672,669	437,848	10,164,323	31,274,840	Staff involvement ratio
Provision for reserve for bonuses	1,556,331	32,963	765,216	2,354,510	Staff involvement ratio
Retirement benefit expenses	1,314,200	27,835	646,165	1,988,200	Staff involvement ratio
Statutory welfare expenses	3,719,266	78,774	1,828,686	5,626,726	Staff involvement ratio
Conference expenses	0	0	7,516,715	7,516,715	Direct allocation
Travel and transportation expenses	29,445,316	600,926	112,822	30,159,064	Direct allocation
Communication and freight expenses	2,292,552	48,420	1,040,591	3,381,563	Staff involvement ratio, direct allocation
Rent	20,073,297	416,585	12,601,803	33,091,685	Staff involvement ratio, direct allocation
Depreciation expenses	1,050,622	22,252	516,570	1,589,444	Staff involvement ratio
Supplies expenses	120,979	2,468	2,115,829	2,239,276	Direct allocation
Newspaper and book expenses	118,358	2,416	64,152	184,926	Direct allocation
Repair expenses	4,723,969	100,054	2,322,677	7,146,700	Staff involvement ratio
Printing and binding expenses	3,091,002	63,081	304,370	3,458,453	Direct allocation
Rental expenses	36,119,442	737,131	0	36,856,573	Direct allocation
Gratuity expenses	24,926,359	508,703	1,726,794	27,161,856	Direct allocation
Membership fees	9,199,791	187,751	135,500	9,523,042	Direct allocation
Taxes and other public charges	1,525,654	32,313	750,133	2,308,100	Staff involvement ratio
Service charges paid	31,488,299	644,778	2,205,460	34,338,537	Staff involvement ratio, direct allocation
Miscellaneous expenses	313,322	6,396	98,434	418,152	Direct allocation
Total	191,751,428	3,950,694	45,205,126	240,907,248	

Note: Among the allocation bases for each item, the staff involvement ratio is allocated as follows
- Public-interest : 66.1%, Other operation : 1.4%, and Corporate : 32.5%.

5. Notes on the Status of Financial Instruments

(1) Policy for Managing Financial Instruments

To cover a portion of the financial resources for public-interest activities with investment income, the Corporation manages its assets through deposits and public bond investment trusts.

(2) Nature of Financial Instruments and Related Risks

Asset management is conducted using methods with a high degree of certainty regarding principal repayment.

(3) Risk Management System for Financial Instruments

① Transactions based on asset management rules

Transactions involving financial instruments are conducted in accordance with the Corporation's asset management regulations.

② Management of credit risk

Investments are limited to products with a high degree of certainty regarding principal repayment.