

**Balance Sheet**  
as of 31-Aug-2017

(Unit:Yen)

item	Current fiscal year	Previous fiscal year	Changes
<b>I Assets section</b>			
1. Current assests			
Cash and deposit	42,138,558	76,156,627	△ 34,018,069
Accounts receivables	2,675,121	4,768,089	△ 2,092,968
Prepaid expences	1,243,524	5,871,551	△ 4,628,027
Advances paid	65,647	581,235	△ 515,588
Suspence payments	0	107,339	△ 107,339
Total current assets	46,122,850	87,484,841	△ 41,361,991
2. Non-current assests			
(1)Specified assets			
Initial support reserved assets	158,613,781	281,495,849	△ 122,882,068
Total specified assets	158,613,781	281,495,849	△ 122,882,068
(2)Other non-current assets			
Buildings and accessory equipments	1,211,581	1,397,439	△ 185,858
Utensil equipments	2,785,629	4,344,018	△ 1,558,389
Construction account	19,998,360	0	19,998,360
Deposits	4,617,106	4,617,106	0
Total other non-current assets	28,612,676	10,358,563	18,254,113
Total non-current assets	187,226,457	291,854,412	△ 104,627,955
Total assets	233,349,307	379,339,253	△ 145,989,946
<b>II Liabilities section</b>			
1. Current liabilities			
Account payable	5,496,381	8,818,964	△ 3,322,583
Consumption taxes payable	15,500	815,300	△ 799,800
Suspence receipts	0	264,000	△ 264,000
Total current liabilities	5,511,881	9,898,264	△ 4,386,383
2. Fixed liabilities			
Total Fixed liabilities	0	0	0
Total liabilities	5,511,881	9,898,264	△ 4,386,383
<b>III Total net assets section</b>			
1. Designated net assets			
Government grants	141,943,704	267,916,643	△ 125,972,939
Private grants	11,362,886	4,991,439	6,371,447
Total designated net assets	153,306,590	272,908,082	△ 119,601,492
2. General net assets	74,530,836	96,532,907	△ 22,002,071
Total net assets	227,837,426	369,440,989	△ 141,603,563
Total net assets and liabilities	233,349,307	379,339,253	△ 145,989,946

**Net Assests Variation Statement**  
from 1-Sep-2016 to 31-Aug-2017

(Unit:Yen)

item	Current fiscal year	Orevious fiscal year	Changes
I Changes in general net assets			
1. Changes in current profit			
(1)Current profit			
Operating profit			
Operating profit	0	11,827,964	△ 11,827,964
Grants received			
Government grants received	84,000,000	99,530,000	△ 15,530,000
Grants received transferred	205,079,569	176,347,721	28,731,848
Donations received			
Donations received	1,058,000	466,551	591,449
Transferred donations		2,232,954	△ 2,232,954
Miscellaneous profit			
Interest income	177,693	280,251	△ 102,558
Foreign exchange profit	3,553,401	3,781,411	△ 228,010
Miscellaneous profit	7,733	28,814	△ 21,081
Total current profit	293,876,396	294,495,666	△ 619,270
(2)Current expenses			
Operating expenses			
Salary allowances	74,670,636	70,078,977	4,591,659
Temporary employee wages	28,721	182,573	△ 153,852
Commuting allowances	1,065,838	1,034,312	31,526
Legal welfare expenses	6,347,752	3,372,200	2,975,552
Welfare expenses	499,573	632,630	△ 133,057
Travel and transportation expenses	44,110,791	49,017,426	△ 4,906,635
Communications and freight expenses	3,751,481	2,227,808	1,523,673
Depreciation expenses	2,411,279	2,134,739	276,540
Consumables and fixtures expenses	2,078,284	1,402,731	675,553
Consumables	2,663,027	3,507,198	△ 844,171
Repair and maintenance expenses	470,937	319,218	151,719
Printing and publishing expenses	5,958,773	5,154,703	804,070
Utilities and water expenses	1,264,094	1,642,409	△ 378,315
Rental expences	457,680	2,197,605	△ 1,739,925
Insurances	862,581	700,751	161,830
Gratuities	5,290,984	12,254,864	△ 6,963,880
Tax and dues	107,266	507,076	△ 399,810
Training expences	9,800	0	9,800
Donation paid	224,993	225,468	△ 475
Outsourcing expenses	83,141,770	44,208,754	38,933,016
Grants paid	17,499,525	17,200,388	299,137
Meeting expenses	7,361,420	9,945,222	△ 2,583,802
Office rent	9,354,140	8,327,950	1,026,190
Miscellaneous dues	30,000	30,000	0
Relief supplies purchase expenses	38,510,929	11,505,847	27,005,082
Handling charges paid	578,663	866,940	△ 288,277
Miscellaneous expenses	95,835	74,959	20,876
Total operating expenses	308,846,772	248,752,748	60,094,024
Administration expenses			
Salary allowances	3,552,310	1,593,428	1,958,882
Commuting allowances	40,398	18,535	21,863
Legal welfare expenses	357,103	140,185	216,918
Welfare expenses	114	0	114
Meeting expenses	7,527	402	7,125
Communications and freight expenses	8,462	1,544	6,918
Depreciation expenses	12,007	3,631	8,376
Travel and transportation expenses	3,005	0	3,005
Consumables	3,059	614	2,445
Printing and publishing expenses	4,312	66	4,246
Utilities and water expenses	17,866	4,593	13,273
Rental expences	5,419	0	5,419
Insurances	281	89	192
Tax and dues	435,264	377,054	58,210
Consulting fee	1,491,480	530,280	961,200
Outsourcing expenses	710,691	750,595	△ 39,904
Office rent	178,017	58,798	119,219
Handling charges paid	28,938	25,990	2,948
Exchange loss	105,120	20,289	84,831
Miscellaneous expenses	322	1,091	△ 769
Total administration expenses	6,961,695	3,527,184	3,434,511
Total current expenses	315,808,467	252,279,932	63,528,535
Current variance for this period	△ 21,932,071	42,215,734	△ 64,147,805
Adjusted current variance for this period	△ 21,932,071	42,215,734	△ 64,147,805
2. Change in non-recurring profit			
(1)Non-recurring profit			
Total non-recurring profit	0	0	0
(2)Non-recurring expenses			
Total non-recurring expenses	0	0	0
Non-recurring variance for this period	0	0	0
Pre-tax general net assets variance for this period	△ 21,932,071	42,215,734	△ 64,147,805
Corporation and resident taxes	70,000	70,000	0
General Net Assets Variance for this period	△ 22,002,071	42,145,734	△ 64,147,805
Opening Balance of General Net Assets	96,532,907	54,387,173	42,145,734
Ending Balance of General Net Assets	74,530,836	96,532,907	△ 22,002,071

II	Change in designated net assets			
	Grants received			
	Government grants received	58,743,636	254,553,071	△ 195,809,435
	Private grants received	26,734,441	24,757,038	1,977,403
	Total grants received	85,478,077	279,310,109	△ 193,832,032
	Donations received			
	Donations received	0	2,232,954	△ 2,232,954
	Transfer to general net assets			
	Transfer to general net assets	△ 205,079,569	△ 178,580,675	△ 26,498,894
	Designated net assets variance for this period	△ 119,601,492	102,962,388	△ 222,563,880
	Opening balance of designated net assets	272,908,082	169,945,694	102,962,388
	Ending balance of designated net assets	153,306,590	272,908,082	△ 119,601,492
III	Ending total net assets	227,837,426	369,440,989	△ 141,603,563

**Note of the Financial Statement**

1. Important accounting policy

- (1) Depreciation method of non-current assets  
Depending on the declining balance method.
- (2) Accounting for consumption taxes  
Depending on the tax included accounting method.

2. Variance for permanent property and specified assets and their balance

Variance for permanent property and specified assets and their balance are as follows.

(Unit: Yen)

Item	Previous ending balance	Current increment	Current diminution	Current ending balance
Specified assets				
Initial support reserved assets	281,495,849	90,785,268	213,667,336	158,613,781
Total	281,495,849	90,785,268	213,667,336	158,613,781

3. Breakdown of permanent property and specified assets' revenue sources

Breakdown of permanent property and specified assets' revenue sources are as follows.

(Unit: Yen)

item	current ending balance	(Applied from designated net)	(Applied from general net)	(Corresponding to liabilities)
Specified assets				
initial support	158,613,781	153,306,590	0	5,307,191
Total	158,613,781	153,306,590	0	5,307,191

4. Acquisition of non-current assets, depreciation total and ending balance

Acquisitions of non-current assets, depreciation total and ending balance are as follows.

(Unit: Yen)

Item	Acquisition	depreciation total	Current ending balance
Buildings and accessory equipments	1,686,580	474,999	1,211,581
Utensils and equipments	6,366,488	3,580,859	2,785,629
Total	8,053,068	4,055,858	3,997,210

5. Breakdown of grants and deliverer, and this periods' variance and balance

Breakdown of grants and deliverer, and this periods' variance and balance are as follows.

(Unit: Yen)

Type of grants etc.	Deliverer	Previous ending	Current increment	Current diminution	Current ending	Division on the balance sheet
Grants and subsidies						
Government grants	The Ministry of Foreign Affairs	66,045,061	20,000,000	26,122,360	59,922,701	Designated net assets
	The Ministry of Foreign Affairs	96,933,421		73,730,942	23,202,479	Designated net assets
	The Ministry of Foreign Affairs	36,787,114		29,166,265	7,620,849	Designated net assets
	The Ministry of Foreign Affairs	42,438,389		25,760,938	16,677,451	Designated net assets
Private grants	The Ministry of Foreign Affairs	25,712,658	38,743,636	29,936,070	34,520,224	Designated net assets
	KDR (Korea)	4,991,439	159,761	5,151,200	0	Designated net assets
	KDR (Korea)	0	8,968,293	8,968,293	0	
	KDR (Korea)	0	9,106,387	4,092,507	5,013,880	Designated net assets
	The Sasakawa Peace Foundation	0	8,500,000	2,150,994	6,349,006	Designated net assets
Total		272,908,082	85,478,077	205,079,569	153,306,590	

6. Breakdown of designated net assets transferred to general net assets

Breakdown of designated net assets transferred to general net assets are as follows.

(Unit: Yen)

Description	Amount
Amount transferred to ordinary profit	
Delisting amount by accomplishing objectives	205,079,569
Total	205,079,569

7. Note of asset retirement obligations

Based on the lease agreement of the head office, we have obligation to restore the site to its original condition at the time of leaving the office, but the period of use of the leased assets related to the obligation is not clear, and we have no plan to move the head office in near future. It is not possible for us to rationally estimate the asset retirement obligation. Therefore, we do not record asset retirement obligations commensurate with this obligation.

Organization name: Asia Pacific Alliance for Disaster Management

**Attachment of detailed statement**

1. Important non-current assets account  
Omitted since it is noted in the financial statement.