

**Statement of Increase/Decrease of Net Assets of 2023 Fiscal Year**  
(April 01, 2023 - March 31, 2024)

(Unit: JPY)

Item	2023 FY	2022 FY	Balance
<b>I. Increase/Decrease of General Net Assets</b>			
1. Increase/Decrease of Ordinary Profit			
(1) Ordinary Income			
Membership Fees	51,311,218	53,885,701	-2,574,483
Full Membership Fee	3,450,000	4,200,000	-750,000
Supporting Membership Fee	1,175,000	1,289,768	-114,768
Special Membership Fee	46,686,218	48,395,933	-1,709,715
Project Fee	34,600,644	30,437,749	4,162,895
FOC Vessel Scrapping Project Fees	34,600,644	30,437,749	4,162,895
Entrusted Income	13,308,759	11,133,444	2,175,315
Fund Entrusted	13,308,759	11,133,444	2,175,315
Miscellaneous Income	953	1,183	-230
Interest, etc.	953	1,183	-230
Total Income	<b>99,221,574</b>	<b>95,458,077</b>	<b>3,763,497</b>
(2) Ordinary Expenditure			
Project Expenditure	<b>82,495,936</b>	<b>79,971,883</b>	<b>2,524,053</b>
Remuneration & Salaries	17,796,966	18,089,933	-292,967
Welfare and Health Expenses	3,848,253	3,893,208	-44,955
Communications Expenses	409,512	396,481	13,031
Depreciation	0	0	0
Expendable Supplies Expenses	57,415	83,012	-25,597
Printing and Purchase of Publications Expenses	247,404	299,735	-52,331
Water and Electricity Expenses	316,631	275,826	40,805
Rental Expenses	5,603,211	5,355,249	247,962
Reserve Fund for Retirement Allowance	1,780,028	2,101,825	-321,797
Expenses for Ordinary Projects	4,509,680	7,830,621	-3,320,941
Expenses for Market Distribution Survey (DNA Inspection & Market Sur	2,817,323	2,859,304	-41,981
Expenses for CCSBT Management Tag and Market Survey	2,051,641	0	2,051,641
Expenses for Experimental Operaion of E-tagging	3,445,228	3,321,554	123,674
Expenses for Collecting data for imported tunas	5,012,000	5,027,140	-15,140
Expenses for FOC Vessel Scrapping Project	34,600,644	30,437,995	4,162,649
Administrative Cost	<b>16,443,236</b>	<b>17,441,566</b>	<b>-998,330</b>
Remuneration & Salaries	8,765,680	8,909,980	-144,300
Welfare and Health Expenses	1,895,413	1,917,558	-22,145
Meeting Expenses	1,053,257	1,953,009	-899,752
Travel and Transportation Expenses	38,000	20,310	17,690
Social Expenses	0	1,615	-1,615
Communications Expenses	201,705	195,287	6,418
Depreciation	0	0	0
Expendable Supplies Expenses	28,282	40,890	-12,608
Printing and Purchase of Publications Expenses	121,861	147,636	-25,775
Water and Electricity Expenses	155,959	135,861	20,098
Rental Expenses	2,759,794	2,637,664	122,130
Insurance Expenses	76,790	73,130	3,660
Taxes	166,853	143,489	23,364
Payment Fees	67,406	73,106	-5,700
Miscellaneous Expenses	235,500	156,800	78,700
Reserve Fund for Retirement Allowance	876,736	1,035,231	-158,495
Total Ordinary Expenditure	<b>98,939,172</b>	<b>97,413,449</b>	<b>1,525,723</b>
Ordinary Profit and Loss without Appraisal	282,402	-1,955,372	2,237,774
Total of Profit and Loss on Appraisal	0	0	0
Ordinary Profit in 2023 FY	282,402	-1,955,372	2,237,774
2. Increase of Extraordinary Profit			
(1) Extraordinary Income	0	10,011,000	-10,011,000
Total Extraordinary Income	0	10,011,000	-10,011,000
(2) Extraordinary Expenditure	0	3,605,654	-3,605,654
Total Extraordinary Expenditure	0	3,605,654	-3,605,654
Increase of Extraordinary Profit in 2023 FY	0	6,405,346	-6,405,346
Increase of General Net Assets in 2023 FY	282,402	4,449,974	-4,167,572
General Net Assets Carried-over from 2022 FY	40,611,482	36,161,508	4,449,974
General Net Assets at the end of 2023 FY	<b>40,893,884</b>	<b>40,611,482</b>	<b>282,402</b>
<b>II. Increase of Designated Net Assets</b>			
Deposit for entrusted project	0	7,074,956	-7,074,956
Deposit for entrusted project	0	7,074,956	-7,074,956
Transferred to General Assets	-3,445,228	-3,321,554	-123,674
Deposit for entrusted project	-3,445,228	-3,321,554	-123,674
Increase of Designated Net Assets in 2023 FY	-3,445,228	3,753,402	-7,198,630
Designated Net Assets Carried-over from 2022 FY	42,312,445	38,559,043	3,753,402
Designated Net Assets at the End of 2023 FY	38,867,217	42,312,445	-3,445,228
<b>III. Total Net Assets at the End of 2023 FY</b>	<b>79,761,101</b>	<b>82,923,927</b>	<b>-3,162,826</b>

## Breakdown of Net Assets of 2023 Fiscal Year

(April 01, 2023 - March 31, 2024)

(Unit: JPY)

Item	(a) Successive Project	(b) Projects not categorized as (a) or (c)	(c) Administration	Total
<b>I. Increase/Decrease of General Net Assets</b>				
1. Increase/Decrease of Ordinary Profit				
(1) Ordinary Income				
Membership Fees	0	0	51,311,218	51,311,218
Full Membership Fee	0	0	3,450,000	3,450,000
Supporting Membership Fee	0	0	1,175,000	1,175,000
Special Membership Fee	0	0	46,686,218	46,686,218
Project Fee	0	34,600,644	0	34,600,644
FOC Vessel Scrapping Project Fees	0	34,600,644	0	34,600,644
Entrusted Income	2,799,890	10,508,869	0	13,308,759
Fund Entrusted	2,799,890	10,508,869	0	13,308,759
Miscellaneous Income	0	0	953	953
Interest, etc.	0	0	953	953
<b>Total Income</b>	<b>2,799,890</b>	<b>45,109,513</b>	<b>51,312,171</b>	<b>99,221,574</b>
(2) Ordinary Expenditure				
Project Expenditure	36,466,699	46,029,237	0	82,495,936
Remuneration & Salaries	17,252,433	544,533	0	17,796,966
Welfare and Health Expenses	3,730,508	117,745	0	3,848,253
Communications Expenses	396,983	12,529	0	409,512
Depreciation	0	0	0	0
Expendable Supplies Expenses	55,659	1,756	0	57,415
Printing and Purchase of Publications Expenses	239,835	7,569	0	247,404
Water and Electricity Expenses	306,943	9,688	0	316,631
Rental Expenses	5,431,770	171,441	0	5,603,211
Reserve Fund for Retirement Allowance	1,725,565	54,463	0	1,780,028
Expenses for Ordinary Projects	4,509,680	0	0	4,509,680
Expenses for Market Distribution Survey (DNA Inspection & Market S	2,817,323	0	0	2,817,323
Expenses for CCSBT Management Tag and Market Survey	0	2,051,641	0	2,051,641
Expenses for Experimental Operaion of E-tagging	0	3,445,228	0	3,445,228
Expenses for Collecting data for imported tunas	0	5,012,000	0	5,012,000
Expenses for FOC Vessel Scrapping Project	0	34,600,644	0	34,600,644
Administrative Cost	0	0	16,443,236	16,443,236
Remuneration & Salaries	0	0	8,765,680	8,765,680
Welfare and Health Expenses	0	0	1,895,413	1,895,413
Meeting Expenses	0	0	1,053,257	1,053,257
Travel and Transportation Expenses	0	0	38,000	38,000
Social Expenses	0	0	0	0
Communications Expenses	0	0	201,705	201,705
Depreciation	0	0	0	0
Expendable Supplies Expenses	0	0	28,282	28,282
Printing and Purchase of Publications Expenses	0	0	121,861	121,861
Water and Electricity Expenses	0	0	155,959	155,959
Rental Expenses	0	0	2,759,794	2,759,794
Insurance Expenses	0	0	76,790	76,790
Taxes	0	0	166,853	166,853
Payment Fees	0	0	67,406	67,406
Miscellaneous Expenses	0	0	235,500	235,500
Reserve Fund for Retirement Allowance	0	0	876,736	876,736
<b>Total Expenditure</b>	<b>36,466,699</b>	<b>46,029,237</b>	<b>16,443,236</b>	<b>98,939,172</b>
Ordinary Profit without Appraisal	-33,666,809	-919,724	34,868,935	282,402
Total of Profit and Loss on Appraisal	0	0	0	0
Ordinary Profit in 2023 FY	-33,666,809	-919,724	34,868,935	282,402
2. Increase of Extraordinary Profit				
(1) Extraordinary Income	0	0	0	0
Total Extraordinary Income	0	0	0	0
(2) Extraordinary Expenditure	0	0	0	0
Total Extraordinary Expenditure	0	0	0	0
Increase of Extraordinary Profit in 2023 FY	0	0	0	0
Transferred to other account	33,666,809	919,724	-34,586,533	0
Increase of General Net Assets in 2023 FY	0	0	282,402	282,402
General Net Assets Carried-over from 2022 FY	0	0	40,611,482	40,611,482
General Net Assets at the End of 2023 FY	0	0	40,893,884	40,893,884
<b>II. Increase/Decrease of Designated Net Assets</b>				
Deposit for entrusted project	0	0	0	0
Deposit for entrusted project	0	0	0	0
Transferred to General Net Assets	0	-3,445,228	0	-3,445,228
Deposit for entrusted project	0	-3,445,228	0	-3,445,228
Increase of Designated Net Assets in 2023 FY	0	-3,445,228	0	-3,445,228
Designated Net Assets Carried-over from 2022 FY	0	42,312,445	0	42,312,445
Designated Net Assets at the End of 2023 FY	0	38,867,217	0	38,867,217
<b>III. Total Net Assets at the End of 2023 FY</b>	<b>0</b>	<b>38,867,217</b>	<b>40,893,884</b>	<b>79,761,101</b>