

## Statement of Increase/Decrease of Net Assets of 2025 Fiscal Year

(April 01, 2025 - March 31, 2026)

(Unit: JPY)

Item	2025 FY	2024 FY	Balance
<b>I. Increase/Decrease of General Net Assets</b>			
1. Increase/Decrease of Ordinary Profit			
(1) Ordinary Income			
Membership Fees	59,440,977	57,157,405	2,283,572
Full Membership Fee	3,400,000	3,500,000	-100,000
Supporting Membership Fee	1,375,000	1,207,000	168,000
Special Membership Fee	54,665,977	52,450,405	2,215,572
Project Fee	36,295,770	28,304,538	7,991,232
FOC Vessel Scrapping Project Fees	36,295,770	28,304,538	7,991,232
Entrusted Income	13,605,053	14,501,035	-895,982
Fund Entrusted	13,605,053	14,501,035	-895,982
Miscellaneous Income	237,685	43,433	194,252
Interest, etc.	237,685	43,433	194,252
Total Income	<b>109,579,485</b>	<b>100,006,411</b>	<b>9,573,074</b>
(2) Ordinary Expenditure			
Project Expenditure	79,316,684	76,412,565	2,904,119
Remuneration & Salaries	19,494,006	18,127,314	1,366,692
Welfare and Health Expenses	4,171,026	4,005,641	165,385
Communications Expenses	399,629	383,325	16,304
Depreciation	0	0	0
Expendable Supplies Expenses	132,109	78,216	53,893
Printing and Purchase of Publications Expenses	194,135	177,285	16,850
Water and Electricity Expenses	326,065	327,206	-1,141
Rental Expenses	5,532,864	5,867,680	-334,816
Reserve Fund for Retirement Allowance	2,211,000	1,996,502	214,498
Expenses for Ordinary Projects	6,313,641	4,276,361	2,037,280
Expenses for Market Distribution Survey (DNA Inspection)	1,867,629	3,240,553	-1,372,924
Expenses for CCSBT Management Tag and Market Survey	2,790,313	2,401,788	388,525
Expenses for Experimental Operaion of E-tagging	3,935,803	3,848,987	86,816
Expenses for Imported Tuna Data Analysis	5,012,000	5,012,000	0
Expenses for FOC Vessel Scrapping Project	26,936,464	26,669,707	266,757
Administrative Cost	18,279,353	17,397,983	881,370
Remuneration & Salaries	9,601,536	8,928,388	673,148
Welfare and Health Expenses	2,054,390	1,972,933	81,457
Meeting Expenses	1,765,008	1,742,507	22,501
Travel and Transportation Expenses	87,988	46,900	41,088
Social Expenses	1,320	2,090	-770
Communications Expenses	196,835	188,809	8,026
Depreciation	0	0	0
Expendable Supplies Expenses	65,072	38,529	26,543
Printing and Purchase of Publications Expenses	95,623	87,325	8,298
Water and Electricity Expenses	160,605	161,166	-561
Rental Expenses	2,725,147	2,890,057	-164,910
Insurance Expenses	110,880	76,790	34,090
Taxes	98,520	88,627	9,893
Payment Fees	71,390	60,654	10,736
Miscellaneous Expenses	156,039	129,850	26,189
Reserve Fund for Retirement Allowance	1,089,000	983,358	105,642
Total Ordinary Expenditure	<b>97,596,037</b>	<b>93,810,548</b>	<b>3,785,489</b>
Ordinary Profit and Loss without Appraisal	11,983,448	6,195,863	5,787,585
Total of Profit and Loss on Appraisal	0	0	0
Ordinary Profit in 2025 FY	11,983,448	6,195,863	5,787,585
2. Increase of Extraordinary Profit			
(1) Extraordinary Income	0	0	0
Total Extraordinary Income	0	0	0
(2) Extraordinary Expenditure	0	0	0
Total Extraordinary Expenditure	0	0	0
Increase of Extraordinary Profit in 2025 FY	0	0	0
Increase of General Net Assets in 2025 FY	11,983,448	6,195,863	5,787,585
General Net Assets Carried-over from 2024 FY	47,089,747	40,893,884	6,195,863
General Net Assets at the end of 2025 FY	<b>59,073,195</b>	<b>47,089,747</b>	<b>11,983,448</b>
<b>II. Increase of Designated Net Assets</b>			
Deposit for entrusted project	0	0	0
Deposit for entrusted project	0	0	0
Transferred to General Assets	-3,935,803	-3,848,987	-86,816
Deposit for entrusted project	-3,935,803	-3,848,987	-86,816
Increase of Designated Net Assets in 2025 FY	-3,935,803	-3,848,987	-86,816
Designated Net Assets Carried-over from 2024 FY	35,018,230	38,867,217	-3,848,987
Designated Net Assets at the End of 2025 FY	31,082,427	35,018,230	-3,935,803
<b>III. Total Net Assets at the End of 2025 FY</b>	<b>90,155,622</b>	<b>82,107,977</b>	<b>8,047,645</b>

## Breakdown of Net Assets of 2025 Fiscal Year

(April 01, 2025 - March 31, 2026)

(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	59,440,977	<b>59,440,977</b>
Full Membership Fee	0	0	3,400,000	3,400,000
Supporting Membership Fee	0	0	1,375,000	1,375,000
Special Membership Fee	0	0	54,665,977	54,665,977
Project Fee	0	36,295,770	0	<b>36,295,770</b>
FOC Vessel Scrapping Project Fees	0	36,295,770	0	36,295,770
Entrusted Income	1,866,937	11,738,116	0	<b>13,605,053</b>
Fund Entrusted	1,866,937	11,738,116	0	13,605,053
Miscellaneous Income	0	0	237,685	<b>237,685</b>
Interest, etc.	0	0	237,685	237,685
<b>Total Income</b>	<b>1,866,937</b>	<b>48,033,886</b>	<b>59,678,662</b>	<b>109,579,485</b>
(2) Ordinary Expenditure				
Project Expenditure	<b>39,673,126</b>	<b>39,643,558</b>	<b>0</b>	<b>79,316,684</b>
Remuneration & Salaries	18,912,096	581,910	0	19,494,006
Welfare and Health Expenses	4,046,518	124,508	0	4,171,026
Communications Expenses	387,700	11,929	0	399,629
Depreciation	0	0	0	0
Expendable Supplies Expenses	128,166	3,943	0	132,109
Printing and Purchase of Publications Expenses	188,340	5,795	0	194,135
Water and Electricity Expenses	316,332	9,733	0	326,065
Rental Expenses	5,367,704	165,160	0	5,532,864
Reserve Fund for Retirement Allowance	2,145,000	66,000	0	2,211,000
Expenses for Ordinary Projects	6,313,641	0	0	6,313,641
Expenses for Market Distribution Survey (DNA Inspection)	1,867,629	0	0	1,867,629
Expenses for CCSBT Management Tag and Market Survey	0	2,790,313	0	2,790,313
Expenses for Experimental Operation of E-tagging	0	3,935,803	0	3,935,803
Expenses for Imported Tuna Data Analysis	0	5,012,000	0	5,012,000
Expenses for FOC Vessel Scrapping Project	0	26,936,464	0	26,936,464
Administrative Cost	0	0	18,279,353	<b>18,279,353</b>
Remuneration & Salaries	0	0	9,601,536	9,601,536
Welfare and Health Expenses	0	0	2,054,390	2,054,390
Meeting Expenses	0	0	1,765,008	1,765,008
Travel and Transportation Expenses	0	0	87,988	87,988
Social Expenses	0	0	1,320	1,320
Communications Expenses	0	0	196,835	196,835
Depreciation	0	0	0	0
Expendable Supplies Expenses	0	0	65,072	65,072
Printing and Purchase of Publications Expenses	0	0	95,623	95,623
Water and Electricity Expenses	0	0	160,605	160,605
Rental Expenses	0	0	2,725,147	2,725,147
Insurance Expenses	0	0	110,880	110,880
Taxes	0	0	98,520	98,520
Payment Fees	0	0	71,390	71,390
Miscellaneous Expenses	0	0	156,039	156,039
Reserve Fund for Retirement Allowance	0	0	1,089,000	1,089,000
<b>Total Expenditure</b>	<b>39,673,126</b>	<b>39,643,558</b>	<b>18,279,353</b>	<b>97,596,037</b>
Ordinary Profit without Appraisal	<b>-37,806,189</b>	<b>8,390,328</b>	<b>41,399,309</b>	<b>11,983,448</b>
Total of Profit and Loss on Appraisal	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Ordinary Profit in 2024 FY	<b>-37,806,189</b>	<b>8,390,328</b>	<b>41,399,309</b>	<b>11,983,448</b>
2. Increase of Extraordinary Profit				
(1) Extraordinary Income				
Total Extraordinary Income	0	0	0	0
(2) Extraordinary Expenditure				
Total Extraordinary Expenditure	0	0	0	0
Increase of Extraordinary Profit in 2024 FY	0	0	0	0
Transferred to other account	<b>37,806,189</b>	<b>968,978</b>	<b>-38,775,167</b>	<b>0</b>
Increase of General Net Assets in 2024 FY	<b>0</b>	<b>9,359,306</b>	<b>2,624,142</b>	<b>11,983,448</b>
General Net Assets Carried-over from 2023 FY	<b>0</b>	<b>1,634,831</b>	<b>45,454,916</b>	<b>47,089,747</b>
General Net Assets at the End of 2024 FY	<b>0</b>	<b>10,994,137</b>	<b>48,079,058</b>	<b>59,073,195</b>
<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	<b>-3,935,803</b>	<b>0</b>	<b>-3,935,803</b>
Deposit for entrusted project	0	-3,935,803	0	-3,935,803
Increase of Designated Net Assets in 2024 FY	0	-3,935,803	0	-3,935,803
Designated Net Assets Carried-over from 2023 FY	0	35,018,230	0	35,018,230
Designated Net Assets at the End of 2024 FY	0	31,082,427	0	31,082,427
<b>III. Total Net Assets at the End of 2024 FY</b>				
	<b>0</b>	<b>42,076,564</b>	<b>48,079,058</b>	<b>90,155,622</b>