# Statement of Financial Position
March 31, 2019  
(Unit: Yen)

## ASSETS

### CURRENT ASSETS
- Cash and deposits: 66,997,233
- Prepaid expenses: 892,138
- Accounts receivable - other: 2,630,970

Total Current Assets: 70,520,341

### FIXED ASSETS
- Fixtures and equipment: 0
- Intangible assets: 0
- Investments and other long-term assets: 0
- Lease deposits: 654,080

Total fixed assets: 654,080

Total Assets: 71,174,421

## LIABILITIES

### CURRENT LIABILITIES
- Accrued expenses: 621,976
- Advances received: 21,747,349
- Deposits received: 13,082,494
- Suspense receipts: 404,540
- Taxes payable: 70,000

Total current liabilities: 35,926,359

### FIXED LIABILITIES
- Total fixed liabilities: 0

Total Liabilities: 35,926,359

## NET ASSETS
- Net assets, beginning of year: 28,150,018
- Change in net assets: 7,098,044

Total Net Assets: 35,248,062

Total Liabilities and Net Assets: 71,174,421
1. Summary of Significant Accounting Policies
   Financial Statements are based on NPO Accounting Standard Implemented July 20th, 2010 and partially amended on November 20th, 2011 by NPO Accounting Council)

(1) Fixed Asset Related Depreciation
   Tangible fixed assets: Based on a fixed-rate method of the Corporation Tax Act
   Intangible fixed assets: Based on a straight-line method of the Corporation Tax Act

(2) Consumption Tax
   Amounts in the financial statements include consumption tax.

2. Details of Fixed Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>Beginning Acquisition Cost</th>
<th>Purchase</th>
<th>Disposals</th>
<th>Ending Acquisition Cost</th>
<th>Accumulated Depreciation</th>
<th>Net Book Value</th>
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</thead>
<tbody>
<tr>
<td>Tangible fixed assets</td>
<td></td>
<td></td>
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<td></td>
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<td></td>
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<tr>
<td>Fixtures and Equipment</td>
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<td>-</td>
<td>1,662,763</td>
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<tr>
<td>Intangible fixed assets</td>
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<tr>
<td>Software</td>
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<tr>
<td>Investments and Other Long-term Assets</td>
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</tr>
<tr>
<td>Lease deposits</td>
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<td>4,006,819</td>
<td>3,352,739</td>
<td>654,080</td>
</tr>
</tbody>
</table>

3. Contents of transactions with officers and their close relatives
   There are no contents of transactions with officers and their close relatives.

8. Other items which clarify the status of NPO’s assets, liabilities, and net assets as well as changes in net assets
   Allocation of operating and administrative costs
   Among the expenses that are common in operating and administrative costs, payroll and travel expenses are allocated based on the engagement ratio.