

**Business Year 2024**

# **Financial Statements**

**General Account**

**Japan International Cooperation Agency (JICA)**

## Balance Sheet

(as of March 31, 2025)

### General Account

(Unit: Yen)

#### Assets

##### I Current assets

|                                              |                      |                  |                 |
|----------------------------------------------|----------------------|------------------|-----------------|
| Cash and deposits                            |                      | 225,370,447,869  |                 |
| Stored goods                                 | 794,103,958          |                  |                 |
| Payments for uncompleted contracted programs | <u>1,112,121,012</u> | 1,906,224,970    |                 |
| Advance payments                             |                      | 19,760,810,062   |                 |
| Prepaid expenses                             |                      | 7,272,429        |                 |
| Accrued income                               |                      | 38,273,083       |                 |
| Accounts receivable                          |                      | 3,967,966,569    |                 |
| Contra-accounts for provision for bonuses*   |                      | 1,418,011,853    |                 |
| Short-term loans for development projects    |                      | 6,500,000        |                 |
| Suspense payments                            |                      | 73,193,382       |                 |
| Advance paid                                 |                      | <u>6,645,528</u> |                 |
| Total current assets                         |                      |                  | 252,555,345,745 |

##### II Non-current assets

###### 1 Tangible assets

|                                |                         |                    |                |
|--------------------------------|-------------------------|--------------------|----------------|
| Buildings                      | 46,224,550,916          |                    |                |
| Accumulated depreciation       | <u>(22,486,334,259)</u> | 23,738,216,657     |                |
| Structures                     | 1,543,489,364           |                    |                |
| Accumulated depreciation       | <u>(1,200,262,880)</u>  | 343,226,484        |                |
| Machinery and equipment        | 255,538,913             |                    |                |
| Accumulated depreciation       | <u>(192,227,530)</u>    | 63,311,383         |                |
| Vehicles                       | 2,435,345,005           |                    |                |
| Accumulated depreciation       | <u>(1,797,457,514)</u>  | 637,887,491        |                |
| Tools, furniture, and fixtures | 2,201,187,795           |                    |                |
| Accumulated depreciation       | <u>(1,269,840,530)</u>  | 931,347,265        |                |
| Land                           | 14,177,935,458          |                    |                |
| Accumulated impairment losses  | <u>(8,710,639)</u>      | 14,169,224,819     |                |
| Construction in progress       |                         | <u>443,556,443</u> |                |
| Total tangible assets          |                         |                    | 40,326,770,542 |

###### 2 Intangible assets

|                               |  |                    |               |
|-------------------------------|--|--------------------|---------------|
| Trademark rights              |  | 2,820,389          |               |
| Telephone subscription rights |  | 338,100            |               |
| Software                      |  | 2,131,486,201      |               |
| Software in progress          |  | <u>946,477,464</u> |               |
| Total intangible assets       |  |                    | 3,081,122,154 |

###### 3 Investments and other assets

|                                                         |  |                       |                |
|---------------------------------------------------------|--|-----------------------|----------------|
| Long-term deposits                                      |  | 2,000,000             |                |
| Long-term loans for development projects                |  | 39,000,000            |                |
| Long-term prepaid expenses                              |  | 93,874                |                |
| Expected amount to be granted from the national budget* |  | 443,520               |                |
| Prepaid pension expenses                                |  | 2,439,400,446         |                |
| Contra-accounts for provision for retirement benefits*  |  | 13,472,902,259        |                |
| Long-term guarantee deposits                            |  | <u>1,595,066,012</u>  |                |
| Total investment and other assets                       |  | <u>17,548,906,111</u> |                |
| Total non-current assets                                |  |                       | 60,956,798,807 |

#### Total assets

313,512,144,552

|             |                                                                        |                         |                        |
|-------------|------------------------------------------------------------------------|-------------------------|------------------------|
| Liabilities |                                                                        |                         |                        |
| I           | Current liabilities                                                    |                         |                        |
|             | Operational grant liabilities*                                         | 67,544,806,217          |                        |
|             | Funds for grant aid                                                    | 144,383,065,050         |                        |
|             | Donations received*                                                    | 442,103,930             |                        |
|             | Accounts payable                                                       | 25,358,213,492          |                        |
|             | Accrued expenses                                                       | 232,260,299             |                        |
|             | Lease obligations                                                      | 48,979,212              |                        |
|             | Advance payments received                                              | 1,521,986,910           |                        |
|             | Deposits received                                                      | 158,092,756             |                        |
|             | Unearned revenue                                                       | 403,700                 |                        |
|             | Provision for bonuses                                                  | <u>1,418,011,853</u>    |                        |
|             | Total current liabilities                                              |                         | 241,107,923,419        |
| II          | Non-current liabilities                                                |                         |                        |
|             | Contra-accounts for assets*                                            | 8,702,564,068           |                        |
|             | Long-term lease obligations                                            | 69,125,776              |                        |
|             | Provision for retirement benefits                                      | 13,472,902,259          |                        |
|             | Assets retirement obligations                                          | <u>400,813,796</u>      |                        |
|             | Total non-current liabilities                                          |                         | <u>22,645,405,899</u>  |
|             | Total liabilities                                                      |                         | 263,753,329,318        |
| Net assets  |                                                                        |                         |                        |
| I           | Capital                                                                |                         |                        |
|             | Government investment                                                  | <u>61,152,034,684</u>   |                        |
|             | Total capital                                                          |                         | 61,152,034,684         |
| II          | Capital surplus                                                        |                         |                        |
|             | Capital surplus                                                        | 12,073,562,977          |                        |
|             | Accumulated other administrative service operation costs*              |                         |                        |
|             | Accumulated depreciation not included in expenses*                     | (22,164,319,349)        |                        |
|             | Accumulated impairment losses not included in expenses*                | (8,710,639)             |                        |
|             | Accumulated interest expenses not included in expenses*                | (6,944,352)             |                        |
|             | Accumulated disposal and sale differential not included in expenses*   | <u>(13,082,438,181)</u> |                        |
|             | Total capital surplus                                                  |                         | (23,188,849,544)       |
| III         | Retained earnings                                                      |                         |                        |
|             | Reserve fund carried over from the previous Mid-term Objective period* | 3,405,665,060           |                        |
|             | Reserve fund                                                           | 7,330,136,398           |                        |
|             | Unappropriated income for the current fiscal year                      | <u>1,059,828,636</u>    |                        |
|             | (Total income for the current fiscal year)                             | (1,059,828,636)         |                        |
|             | Total retained earnings                                                |                         | <u>11,795,630,094</u>  |
|             | Total net assets                                                       |                         | <u>49,758,815,234</u>  |
|             | Total liabilities and net assets                                       |                         | <u>313,512,144,552</u> |

\* Accounts prepared in accordance with special accounting practices of incorporated administrative agencies.

Statement of Administrative Service Operation Cost  
(April 1, 2024-March 31, 2025)

**General Account**

(Unit: Yen)

|     |                                                          |                 |                 |
|-----|----------------------------------------------------------|-----------------|-----------------|
| I   | Expenses in the statement of income                      |                 |                 |
|     | Operating expenses                                       | 281,254,362,365 |                 |
|     | General administrative expenses                          | 13,494,973,110  |                 |
|     | Financial expenses                                       | 382,970,217     |                 |
|     | Miscellaneous losses                                     | 13,769,144      |                 |
|     | Extraordinary losses                                     | 39,133,413      |                 |
|     | Total expenses in the statement of income                |                 | 295,185,208,249 |
| II  | Other administrative service operation costs             |                 |                 |
|     | Depreciation not included in expenses*                   | 170,412,506     |                 |
|     | Interest expenses not included in expenses*              | (59,879)        |                 |
|     | Disposal and sale differential not included in expenses* | 1,069,669,780   |                 |
|     | Total other administrative service operation costs       |                 | 1,240,022,407   |
| III | Administrative service operation cost                    |                 | 296,425,230,656 |

\* Accounts prepared in accordance with special accounting practices of incorporated administrative agencies.

# Statement of Income

(April 1, 2024-March 31, 2025)

## General Account

(Unit: Yen)

|                                                                                    |                 |                 |                 |
|------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|
| Ordinary expenses                                                                  |                 |                 |                 |
| Operating expenses                                                                 |                 |                 |                 |
| Expenses for priority sectors and regions                                          | 88,878,468,153  |                 |                 |
| Expenses for JICA Development Studies                                              | 5,997,223,962   |                 |                 |
| Expenses for private sector partnership                                            | 4,199,062,194   |                 |                 |
| Expenses for domestic partnership and acceptance of foreign human resources        | 19,053,901,181  |                 |                 |
| Expenses for strengthen foundations for operational implementation                 | 3,698,084,218   |                 |                 |
| Expenses for indirect operations                                                   | 43,798,450,595  |                 |                 |
| Expenses for grant aid                                                             | 113,492,865,561 |                 |                 |
| Expenses for facilities                                                            | 539,921,665     |                 |                 |
| Expenses for contracted programs                                                   | 8,492,450       |                 |                 |
| Expenses for donation projects                                                     | 72,217,724      |                 |                 |
| Depreciation                                                                       | 1,515,674,662   | 281,254,362,365 |                 |
| General administrative expenses                                                    |                 | 13,494,973,110  |                 |
| Financial expenses                                                                 |                 |                 |                 |
| Foreign exchange losses                                                            | 382,970,217     | 382,970,217     |                 |
| Miscellaneous losses                                                               |                 | 13,769,144      |                 |
| Total ordinary expenses                                                            |                 |                 | 295,146,074,836 |
| Ordinary revenues                                                                  |                 |                 |                 |
| Revenues from operational grants*                                                  |                 | 170,283,871,688 |                 |
| Revenues from grant aid                                                            |                 | 113,492,865,561 |                 |
| Revenues from contracted programs                                                  |                 |                 |                 |
| Revenues from contracted programs from Japanese government and local governments   | 8,512,488       | 8,512,488       |                 |
| Revenues from development projects                                                 |                 | 125,922         |                 |
| Revenues from emigration projects                                                  |                 | 637,754         |                 |
| Revenues from subsidy for facilities*                                              |                 | 539,478,145     |                 |
| Revenues from expected amount to be granted from the national budget*              |                 | 443,520         |                 |
| Donations*                                                                         |                 | 72,217,724      |                 |
| Reversal of allowance for loan losses                                              |                 | 5,927,567       |                 |
| Revenues from contra-accounts for provision for bonuses*                           |                 | 1,418,011,853   |                 |
| Revenues from contra-accounts for provision for retirement benefits*               |                 | 1,306,076,526   |                 |
| Reversal of contra-accounts for assets*                                            |                 | 1,587,207,941   |                 |
| Financial revenues                                                                 |                 |                 |                 |
| Interest income                                                                    | 173,559,833     | 173,559,833     |                 |
| Miscellaneous income                                                               |                 | 2,018,355,533   |                 |
| Total ordinary revenues                                                            |                 |                 | 290,907,292,055 |
| Ordinary income                                                                    |                 |                 | (4,238,782,781) |
| Extraordinary losses                                                               |                 |                 |                 |
| Loss on disposal of non-current assets                                             |                 | 36,884,883      |                 |
| Loss on sales of non-current assets                                                |                 | 2,248,530       | 39,133,413      |
| Extraordinary income                                                               |                 |                 |                 |
| Reversal of contra-accounts for assets*                                            |                 | 39,133,413      |                 |
| Gain on sales of non-current assets                                                |                 | 26,610,153      | 65,743,566      |
| Net income                                                                         |                 |                 | (4,212,172,628) |
| Reversal of reserve fund carried over from the previous Mid-term Objective period* |                 |                 | 5,272,001,264   |
| Total income for the current fiscal year                                           |                 |                 | 1,059,828,636   |

\* Accounts prepared in accordance with special accounting practices of incorporated administrative agencies.

Statement of Changes in Net Assets  
(April 1, 2024-March 31, 2025)

| General Account                                                                   | (Unit : Yen)          |                |                    |                                                         |                                                        |                                                                     |                  |                       |                                                                       |               |                                                                                                     |                                                                                   |                                                |                  |
|-----------------------------------------------------------------------------------|-----------------------|----------------|--------------------|---------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------------|------------------|-----------------------|-----------------------------------------------------------------------|---------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------------------------------|------------------|
|                                                                                   | I Capital             |                | II Capital surplus |                                                         |                                                        |                                                                     |                  |                       | III Retained earnings (Loss carried forward )                         |               |                                                                                                     |                                                                                   |                                                |                  |
|                                                                                   | Government investment | Total capital  | Capital surplus    | Accumulated other administrative service operation cost |                                                        |                                                                     |                  | Total capital surplus | Reserve fund carried over from the previous Mid-term Objective period | Reserve fund  | Unappropriated income for the current fiscal year (Unappropriated loss for the current fiscal year) | Total income for the current fiscal year (Total loss for the current fiscal year) | Total retained earnings (Loss carried forward) | Total net assets |
| Accumulated depreciation not included in expenses                                 |                       |                |                    | Accumulated impairment losses not included in expenses  | Accumulated interest expenses not included in expenses | Accumulated disposal and sale differential not included in expenses |                  |                       |                                                                       |               |                                                                                                     |                                                                                   |                                                |                  |
| Balance at the beginning of the fiscal year                                       | 61,152,034,684        | 61,152,034,684 | 9,293,122,531      | (21,993,906,843)                                        | (8,710,639)                                            | (7,004,231)                                                         | (12,012,768,401) | (24,729,267,583)      | 8,677,666,324                                                         | 2,675,435,036 | 4,654,701,362                                                                                       | -                                                                                 | 16,007,802,722                                 | 52,430,569,823   |
| Changes during the period                                                         |                       |                |                    |                                                         |                                                        |                                                                     |                  |                       |                                                                       |               |                                                                                                     |                                                                                   |                                                |                  |
| I Changes in capital during the period                                            |                       |                |                    |                                                         |                                                        |                                                                     |                  |                       |                                                                       |               |                                                                                                     |                                                                                   |                                                |                  |
| II Changes in capital surplus during the period                                   |                       |                |                    |                                                         |                                                        |                                                                     |                  |                       |                                                                       |               |                                                                                                     |                                                                                   |                                                |                  |
| Purchase of non-current assets                                                    |                       |                | 2,780,440,446      |                                                         |                                                        |                                                                     |                  | 2,780,440,446         |                                                                       |               |                                                                                                     |                                                                                   |                                                | 2,780,440,446    |
| Sale and retirement of non-current assets                                         |                       |                |                    | 888,104,596                                             |                                                        |                                                                     | (1,069,669,780)  | (181,565,184)         |                                                                       |               |                                                                                                     |                                                                                   |                                                | (181,565,184)    |
| Depreciation                                                                      |                       |                |                    | (1,058,517,102)                                         |                                                        |                                                                     |                  | (1,058,517,102)       |                                                                       |               |                                                                                                     |                                                                                   |                                                | (1,058,517,102)  |
| Increase in asset retirement obligations due to passage of time                   |                       |                |                    |                                                         |                                                        | 59,879                                                              |                  | 59,879                |                                                                       |               |                                                                                                     |                                                                                   |                                                | 59,879           |
| III Changes in retained earnings (loss carried forward) during the period         |                       |                |                    |                                                         |                                                        |                                                                     |                  |                       |                                                                       |               |                                                                                                     |                                                                                   |                                                |                  |
| (1) Appropriation of income or loss                                               |                       |                |                    |                                                         |                                                        |                                                                     |                  |                       |                                                                       |               |                                                                                                     |                                                                                   |                                                |                  |
| Increase in reserve fund derived from profit appropriation                        |                       |                |                    |                                                         |                                                        |                                                                     |                  |                       |                                                                       | 4,654,701,362 | (4,654,701,362)                                                                                     |                                                                                   | -                                              | -                |
| (2) Others                                                                        |                       |                |                    |                                                         |                                                        |                                                                     |                  |                       |                                                                       |               |                                                                                                     |                                                                                   |                                                |                  |
| Net income (Net loss)                                                             |                       |                |                    |                                                         |                                                        |                                                                     |                  |                       |                                                                       |               | (4,212,172,628)                                                                                     | (4,212,172,628)                                                                   | (4,212,172,628)                                | (4,212,172,628)  |
| Reversal of reserve fund carried over from the previous Mid-term Objective period |                       |                |                    |                                                         |                                                        |                                                                     |                  |                       | (5,272,001,264)                                                       |               | 5,272,001,264                                                                                       | 5,272,001,264                                                                     | -                                              | -                |
| Total changes during the period                                                   | -                     | -              | 2,780,440,446      | (170,412,506)                                           | -                                                      | 59,879                                                              | (1,069,669,780)  | 1,540,418,039         | (5,272,001,264)                                                       | 4,654,701,362 | (3,594,872,726)                                                                                     | 1,059,828,636                                                                     | (4,212,172,628)                                | (2,671,754,589)  |
| Balance at the end of the fiscal year                                             | 61,152,034,684        | 61,152,034,684 | 12,073,562,977     | (22,164,319,349)                                        | (8,710,639)                                            | (6,944,352)                                                         | (13,082,438,181) | (23,188,849,544)      | 3,405,665,060                                                         | 7,330,136,398 | 1,059,828,636                                                                                       | 1,059,828,636                                                                     | 11,795,630,094                                 | 49,758,815,234   |

## Statement of Cash Flows

(April 1, 2024-March 31, 2025)

### General Account

(Unit: Yen)

|      |                                              |                   |
|------|----------------------------------------------|-------------------|
| I.   | Cash flows from operating activities         |                   |
|      | Payments of operating expenses               | (151,976,674,308) |
|      | Payments for grant aid                       | (114,602,644,876) |
|      | Payments of personnel expenses               | (18,684,336,397)  |
|      | Payments for contracted programs             | (515,092,253)     |
|      | Payments for other operations                | (936,684,168)     |
|      | Proceeds from operational grants             | 167,141,389,000   |
|      | Proceeds from grant aid                      | 101,269,038,385   |
|      | Proceeds from contracted programs            | 244,306,524       |
|      | Proceeds from interest on loans              | 764,033           |
|      | Proceeds from donations                      | 112,081,489       |
|      | Proceeds from other operations               | 1,999,792,959     |
|      | Subtotal                                     | (15,948,059,612)  |
|      | Interest income received                     | 162,211,331       |
|      | Payments to National Treasury                | (81,901,703)      |
|      | Net cash used in operating activities        | (15,867,749,984)  |
| II.  | Cash flows from investing activities         |                   |
|      | Payments for purchase of non-current assets  | (3,456,136,548)   |
|      | Proceeds from sales of non-current assets    | 44,139,064        |
|      | Proceeds from subsidy for facilities         | 1,857,732,278     |
|      | Proceeds from collection of loans            | 15,876,527        |
|      | Payments into time deposits                  | (697,200,000,000) |
|      | Proceeds from time deposit refund            | 684,390,000,000   |
|      | Payments for purchase of negotiable deposits | (71,800,000,000)  |
|      | Proceeds from refund of negotiable deposits  | 71,800,000,000    |
|      | Net cash used in investing activities        | (14,348,388,679)  |
| III. | Cash flows from financing activities         |                   |
|      | Repayments of lease obligations              | (67,995,069)      |
|      | Net cash used in financing activities        | (67,995,069)      |
| IV.  | Effect of exchange rate changes on funds     | (346,736,186)     |
| V.   | Net increase (decrease) in funds             | (30,630,869,918)  |
| VI.  | Funds at the beginning of the fiscal year    | 237,001,317,787   |
| VII. | Funds at the end of the fiscal year          | 206,370,447,869   |

## **Basis of Presenting Financial Statements**

The Japan International Cooperation Agency (the "JICA") was established in October 2003 pursuant to the Act on General Rules for Incorporated Administrative Agencies and the Act of the Incorporated Administrative Agency—Japan International Cooperation Agency. The fiscal year end of JICA is March 31.

The accompanying financial statements of JICA as of March 31, 2025 have been prepared in accordance with accounting principles for incorporated administrative agencies generally accepted in Japan. These principles differ in many respects from the application and disclosure requirements of the accounting principles for business enterprises generally accepted in Japan.

JICA's operations are separated into two accounts for accounting purposes pursuant to Article 17 of the Act of the Incorporated Administrative Agency—Japan International Cooperation Agency (the "JICA Act"): (a) a General Account, which is largely funded by management grants from the Japanese government, and (b) a Finance and Investment Account, which is funded through capital contributions and borrowings from the Japanese government, bonds issued to investors and interest and revenues generated by JICA from loans disbursed.

The financial statements are stated in Japanese yen, the currency of the country in which JICA is incorporated and operates.

## **Significant Accounting Policies**

### **General Account**

#### **1. Revenue recognition method of operational grants**

Revenue from operational grants is recognized in profit or loss on a systematic basis over the periods in which JICA recognizes based on the level of operational achievement.

The term-based revenue recognition method is applied for administrative operations except for the operations which have been specified as having a direct correlation between the operational achievement and operational grants.

Due to the difficulty to estimate the budget and terms, as well as to specify a correlation between the operational achievement and operational grants, the revenue from disaster relief operations, which are relief operations for unexpected disasters during the period, is therefore recognized as the related expenses when incurred.

#### **2. Depreciation method**

##### **(1) Tangible assets (except for lease assets)**

Straight-line method

The useful lives of major assets are as follows:

|                                 |            |
|---------------------------------|------------|
| Buildings:                      | 1–50 years |
| Structures:                     | 1–42 years |
| Machinery and equipment:        | 1–17 years |
| Vehicles:                       | 2– 6 years |
| Tools, furniture, and fixtures: | 1–15 years |

The estimated depreciation costs for specific depreciable assets (Accounting Standards for Incorporated Administrative Agencies No. 87) and specific removal costs, etc., associated with asset retirement obligations (Accounting Standards for Incorporated Administrative Agencies No. 91) are indirectly deducted from capital surplus and reported as accumulated depreciation not included in expenses.

(2) Intangible assets (except for lease assets)

Straight-line method

Software used by JICA is depreciated over its useful life (5 years).

(3) Leased assets

Leased assets are depreciated by the straight-line method over the lease term. Depreciation for leased assets is calculated with zero residual value being assigned to the asset.

**3. Provision for bonuses**

Provision for bonuses is calculated and provided for based on estimated amounts of future payments attributable to the services that have been rendered by officers and employees applicable to the current fiscal year. Contra-accounts for provision for bonuses are equally accrued since the financial source is secured by operational grants.

**4. Provision for retirement benefits**

Provision for retirement benefits is calculated and provided for based on estimated amounts of future payments attributable to the retirement of employees. It is accrued in line with the retirement benefit obligations and estimated plan assets applicable to the fiscal year ended March 31, 2025. If the estimated plan assets exceed the estimated retirement benefit obligations at the end of the fiscal year, the excess is recorded as prepaid pension expenses. In calculating the retirement benefit obligations, the estimated amount of retirement benefit payments is attributed to the period based on the straight-line basis. The profit and loss appropriation method for actuarial differences and past service costs is as follows:

Actuarial differences are recognized as a lump-sum gain or loss in the fiscal year in which they occur.

Past service costs are recognized as a lump-sum gain or loss in the fiscal year in which they occur.

The financial source for lump-sum severance indemnities is secured by operational grants. The estimated amount of retirement benefits is reported as Provision for retirement benefits and Contra-accounts for provision for retirement benefits. Therefore, an equal amount is recorded for both accounts. The financial source for defined benefit corporate pension plan contributions and reserve shortfall is secured by operational grants. Therefore, an equal amount of Provision for retirement benefits is accrued as Contra-accounts for provision for retirement benefits.

**5. Basis and standard for the accrual of allowance and loss contingencies**

Allowance for loan losses

To provide for loan losses, JICA records the estimated amount of default as an allowance, taking into account the transition rate to delinquent loans for the ordinary loans. For doubtful loans, collectability is taken into consideration individually and the estimated amount of default is recorded as an allowance.

**6. Standard and method for the valuation of inventories**

Stored goods

Stored goods valuation is based on the lower of cost or market using the first-in, first-out (FIFO) method.

**7. Translation standard for foreign currency-denominated assets and liabilities into yen**

Foreign currency monetary claims and liabilities are translated into Japanese yen at the spot exchange rate at the balance sheet date. Exchange differences are recognized in profit or loss.

**8. Standard and method for the expected amount to be granted from the national budget**

Among the expenses required for projects related to facility reserve subsidies, the expected amount to be granted from the national budget in subsequent years is accounted for in accordance with Article 84 of the Accounting Standards for Independent Administrative Agencies.

**9. Accounting treatment for consumption taxes**

Consumption taxes and local consumption taxes are included in transaction amounts.

**10. Accounting principles and procedures to be adopted in cases where the accounting treatment is not clearly defined in the relevant accounting standards**

Accounting treatment for grant aid

Funds received from the Japanese government for grant aid are recorded as Funds for grant aid in current liabilities at the time of receipt.

Subsequently, when funds are granted to the government of the recipient countries, in accordance with their purposes, they are recorded in operating expenses as Expenses for grant

aid. The same amount is transferred from current liabilities to Revenues from grant aid in ordinary income.

## Notes to the financial statements

### General Account

#### (Balance Sheet)

##### 1. Impairment of Fixed Assets

Fixed assets for which indications of impairment have been identified.

- (1) Overview of the Purpose, Type, Location, and Book Value of Fixed Assets with indications of impairment.

(Unit: Yen)

| Asset Name   | Purpose         | Location                       | Type     | Book Value |
|--------------|-----------------|--------------------------------|----------|------------|
| Sudan Office | Overseas Office | Khartoum, Republic<br>of Sudan | Building | 10,069,864 |

- (2) Overview of recognized indications of impairment

Due to the ongoing military conflicts in Sudan, the staff at the Sudan office have evacuated, and the office lease contract has been temporarily terminated. Consequently, indications of impairment have been recognized for tangible fixed assets located in Sudan as of the balance sheet date, despite the possibility of reopening the office in the same facility once the situation improves.

- (3) Basis for recognizing multiple fixed assets as a single unit for determining the presence of indications of impairment

Fixed assets with recognized indications of impairment are considered to provide services as a single unit because they fulfill their intended functions as building, including internal construction, electrical equipment, air conditioning, security equipment, and other facilities.

- (4) Basis for Unrecognizing Impairment

Impairment is not recognized because there is a prospect of resuming the use of these assets if the local security situation improves.

##### 2. Donated funds for grant aid

Grant aid is received in the form of donated funds from the government of Japan. JICA administers this grant aid based on grant agreements with the government of the recipient country. At the end of the fiscal year 2024, the outstanding balance of unexecuted grant agreements stood at ¥285,873,401,904.

3. Assets acquired through the investment from the government to Incorporated Administrative Agency  
Of accumulated other administrative service operation cost, the amount of assets acquired through the investment from the government is ¥25,675,021,521.

### (Statement of Administrative Service Operation Cost)

1. Cost being borne by the public for the operation of Incorporated Administrative Agency

|                                                                                           |                  |
|-------------------------------------------------------------------------------------------|------------------|
| Administrative service operation cost                                                     | ¥296,425,230,656 |
| Self-revenues, etc.                                                                       | ¥(2,300,019,407) |
| Opportunity cost                                                                          | ¥559,689,770     |
| <hr/>                                                                                     |                  |
| Cost being borne by the public for<br>the operation of Incorporated Administrative Agency | ¥294,684,901,019 |
2. Method for computing opportunity cost
  - (1) Interest rate used to compute opportunity cost concerning government investment  
1.485% with reference to the yield of 10-year fixed-rate Japanese government bonds at March 31, 2025.
  - (2) Method for computing opportunity cost for public officers temporarily transferred to JICA  
Of the estimated increase in retirement allowance during service rendered in JICA, costs are calculated in accordance with JICA's internal rules.

### (Statement of Cash Flows)

The funds shown in the statement of cash flows consist of cash, deposit accounts, and checking accounts.

1. Breakdown of balance sheet items and ending balance of funds  
(as of March 31, 2025)

|                         |                   |
|-------------------------|-------------------|
| Cash and deposits       | ¥225,370,447,869  |
| Time deposits           | ¥(19,000,000,000) |
| <hr/>                   |                   |
| Ending balance of funds | ¥206,370,447,869  |
2. Description of significant non-cash transactions
  - (1) Assets acquired under finance leases

|                                |             |
|--------------------------------|-------------|
| Tools, furniture, and fixtures | ¥11,100,100 |
|--------------------------------|-------------|

### (Financial Instruments)

1. Status of financial instruments

The General Account's fund management is limited to short-term deposits and public and corporate bonds while fund-raising consists mainly of operational grants approved by the competent minister. The General Account does not borrow from the government fund for Fiscal Investment and Loan Program (FILP), nor does it borrow funds from financial institutions or issue FILP Agency Bonds.
2. Fair value of financial instruments

Cash is excluded from the note, as well as Deposits and Accounts payable because they are settled in a short period, and thus their fair value approximates their carrying amount.

### (Retirement benefits)

1. Overview of retirement benefit plans

To provide retirement benefits for employees, JICA has a defined benefit pension plan comprised of a defined benefit corporate pension plan and a lump-sum severance indemnity plan, and a defined contribution plan comprised of a defined contribution pension plan.

2. Defined benefit pension plan

(1) The changes in the retirement benefit obligation are as follows:

|                                                                   | (Unit: Yen)     |
|-------------------------------------------------------------------|-----------------|
| Retirement benefit obligation at the beginning of the fiscal year | 22,179,775,086  |
| Current service cost                                              | 947,861,387     |
| Interest cost                                                     | 190,816,330     |
| Actuarial differences                                             | 421,695,243     |
| Retirement benefit paid                                           | (1,683,668,469) |
| Past service cost                                                 | 0               |
| Contribution by employees                                         | 57,875,797      |
| Retirement benefit obligation at the end of the fiscal year       | 22,114,355,374  |

(2) The changes in the plan assets are as follows:

|                                                 | (Unit: Yen)    |
|-------------------------------------------------|----------------|
| Plan assets at the beginning of the fiscal year | 11,396,148,255 |
| Expected return on plan assets                  | 224,962,927    |
| Actuarial differences                           | (592,984,903)  |
| Contribution by JICA                            | 389,526,362    |
| Retirement benefit paid                         | (394,674,877)  |
| Contribution by employees                       | 57,875,797     |
| Plan assets at the end of the fiscal year       | 11,080,853,561 |

(3) Reconciliation of the retirement benefit obligations and plan assets and provision for retirement benefits and prepaid pension expenses in the balance sheets

|                                                            | (Unit: Yen)      |
|------------------------------------------------------------|------------------|
| Funded retirement benefit obligation                       | 8,641,453,115    |
| Plan assets                                                | (11,080,853,561) |
| Unfunded benefit obligations of funded pension plan        | (2,439,400,446)  |
| Unfunded benefit obligations of unfunded pension plan      | 13,472,902,259   |
| Subtotal                                                   | 11,033,501,813   |
| Unrecognized actuarial differences                         | 0                |
| Unrecognized past service cost                             | 0                |
| Net amount of assets and liabilities in the balance sheets | 11,033,501,813   |
| Provision for retirement benefits                          | 13,472,902,259   |
| Prepaid pension expenses                                   | 2,439,400,446    |
| Net amount of assets and liabilities in the balance sheets | 11,033,501,813   |

(4) Components of retirement benefit expenses

|                                              | (Unit: Yen)   |
|----------------------------------------------|---------------|
| Current service cost                         | 947,861,387   |
| Interest cost                                | 190,816,330   |
| Expected return on plan assets               | (224,962,927) |
| Realized actuarial differences               | 1,014,680,146 |
| Amortization of past service cost            | 0             |
| Extraordinary additional retirement payments | 0             |
| Total                                        | 1,928,394,936 |

(5) Major components of plan assets

Percentages of components to the total are as follows:

|                                           |      |
|-------------------------------------------|------|
| Bonds                                     | 47%  |
| Stocks                                    | 41%  |
| General account of life insurance company | 4%   |
| Others                                    | 8%   |
| Total                                     | 100% |

(6) Method of determining the long-term expected rate of return on plan assets

The long-term expected rate of return on plan assets is determined based on components of plan assets, the actual historical returns, and market condition and other factors.

(7) Assumptions used

Principal assumptions used in actuarial calculations at the end of the fiscal year

|                                                  |                                        |       |
|--------------------------------------------------|----------------------------------------|-------|
| Discount rate                                    | Defined benefit corporate pension plan | 1.07% |
|                                                  | Retirement benefits                    | 0.74% |
| Long-term expected rate of return on plan assets |                                        | 2.00% |

3. Defined contribution plan

The amount of contribution required to be made to the defined contribution plan is ¥44,372,996.

**(Lease transactions)**

1. Future minimum lease payments related to operating lease transactions

|                                                                                                       |             |
|-------------------------------------------------------------------------------------------------------|-------------|
| Future minimum lease payments due within one year of the balance sheet date                           | ¥26,371,082 |
| Future minimum lease payments corresponding to periods more than one year from the balance sheet date | ¥10,070,604 |

2. The impact of the finance lease transactions on the profit or loss in the current fiscal year was ¥576,823. Total income for the current fiscal year after the deduction of this amount was ¥1,059,251,813.

**(Asset retirement obligations)**

1. Overview of asset retirement obligations

In accordance with a building lease agreement, JICA has the obligation to restore the head office building to its original state. Restoration costs are reasonably estimated and recognized as asset retirement obligations.

2. Amount and calculation method of asset retirement obligations

The estimate for the asset retirement obligations assumes a five-year lease period for the projected period of use and a discount rate between (0.048)% and 0.529%.

3. Changes in the total amount of asset retirement obligations in the current fiscal year

(Unit: Yen)

|                                                            |             |
|------------------------------------------------------------|-------------|
| Balance at the beginning of the fiscal year                | 400,873,675 |
| Increase related to acquisition of tangible assets         | -           |
| Adjustment resulting from passage of time                  | (59,879)    |
| Decrease due to settlement of asset retirement obligations | -           |
| Balance at the end of the fiscal year                      | 400,813,796 |

**(Significant contractual liabilities)**

The amount of Significant contractual liabilities expected to be paid from the following fiscal year is ¥4,928,220,000

**(Significant subsequent events)**

Not applicable

The Accompanying Supplementary Schedules  
General Account

(1) Details of acquisition and disposal of non-current assets, depreciation (including depreciation not included in expenses, in accordance with “No. 87, Accounting for the Depreciation of Specific Depreciable Assets” and “No. 91, Accounting for Specific Removal Costs, etc., associated with Asset Retirement Obligations”), and accumulated impairment losses

| Type                                                         |                                                                                                                         | Balance at the beginning of the period | Increase during the period | Decrease during the period | Balance at the end of the period | Accumulated depreciation |                                | Accumulated impairment losses |                                     | Net assets at the end of the period | Remarks |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------|----------------------------|----------------------------------|--------------------------|--------------------------------|-------------------------------|-------------------------------------|-------------------------------------|---------|
|                                                              |                                                                                                                         |                                        |                            |                            |                                  |                          | Depreciation during the period |                               | Impairment losses during the period |                                     |         |
| Tangible assets<br>(Depreciation included in expenses)       | Buildings                                                                                                               | 4,293,739,582                          | 235,722,599                | 18,627,167                 | 4,510,835,014                    | 1,640,306,101            | 270,061,610                    | 0                             | 0                                   | 2,870,528,913                       |         |
|                                                              | Structures                                                                                                              | 227,704,167                            | 2,363,660                  | 4,753,229                  | 225,314,598                      | 134,204,989              | 13,892,160                     | 0                             | 0                                   | 91,109,609                          |         |
|                                                              | Machinery and equipment                                                                                                 | 211,076,556                            | 7,401,116                  | 14,270,734                 | 204,206,938                      | 146,628,143              | 14,929,398                     | 0                             | 0                                   | 57,578,795                          |         |
|                                                              | Vehicles                                                                                                                | 2,439,554,949                          | 141,930,196                | 149,128,867                | 2,432,356,278                    | 1,794,767,660            | 186,049,725                    | 0                             | 0                                   | 637,588,618                         |         |
|                                                              | Tools, furniture, and fixtures                                                                                          | 2,128,237,913                          | 131,151,531                | 406,575,520                | 1,852,813,924                    | 1,103,073,554            | 189,829,155                    | 0                             | 0                                   | 749,740,370                         |         |
|                                                              | Total                                                                                                                   | 9,300,313,167                          | 518,569,102                | 593,355,517                | 9,225,526,752                    | 4,818,980,447            | 674,762,048                    | 0                             | 0                                   | 4,406,546,305                       |         |
| Tangible assets<br>(Depreciation not included in expenses)   | Buildings                                                                                                               | 39,992,229,375                         | 2,776,940,215              | 1,055,453,688              | 41,713,715,902                   | 20,846,028,158           | 1,042,788,702                  | 0                             | 0                                   | 20,867,687,744                      |         |
|                                                              | Structures                                                                                                              | 1,318,913,017                          | 3,500,231                  | 4,238,482                  | 1,318,174,766                    | 1,066,057,891            | 15,367,878                     | 0                             | 0                                   | 252,116,875                         |         |
|                                                              | Machinery and equipment                                                                                                 | 55,784,238                             | 0                          | 4,452,263                  | 51,331,975                       | 45,599,387               | 360,522                        | 0                             | 0                                   | 5,732,588                           |         |
|                                                              | Vehicles                                                                                                                | 2,988,727                              | 0                          | 0                          | 2,988,727                        | 2,689,854                | 0                              | 0                             | 0                                   | 298,873                             |         |
|                                                              | Tools, furniture, and fixtures                                                                                          | 354,006,563                            | 0                          | 5,632,692                  | 348,373,871                      | 166,766,976              | 0                              | 0                             | 0                                   | 181,606,895                         |         |
|                                                              | Total                                                                                                                   | 41,723,921,920                         | 2,780,440,446              | 1,069,777,125              | 43,434,585,241                   | 22,127,142,266           | 1,058,517,102                  | 0                             | 0                                   | 21,307,442,975                      |         |
| Tangible assets<br>(Non-depreciable assets)                  | Land                                                                                                                    | 14,177,935,458                         | 0                          | 0                          | 14,177,935,458                   | 0                        | 0                              | 8,710,639                     | 0                                   | 14,169,224,819                      |         |
|                                                              | Construction in progress                                                                                                | 1,701,285,427                          | 269,704,476                | 1,527,433,460              | 443,556,443                      | 0                        | 0                              | 0                             | 0                                   | 443,556,443                         |         |
|                                                              | Total                                                                                                                   | 15,879,220,885                         | 269,704,476                | 1,527,433,460              | 14,621,491,901                   | 0                        | 0                              | 8,710,639                     | 0                                   | 14,612,781,262                      |         |
| Total tangible assets                                        | Buildings                                                                                                               | 44,285,968,957                         | 3,012,662,814              | 1,074,080,855              | 46,224,550,916                   | 22,486,334,259           | 1,312,850,312                  | 0                             | 0                                   | 23,738,216,657                      |         |
|                                                              | Structures                                                                                                              | 1,546,617,184                          | 5,863,891                  | 8,991,711                  | 1,543,489,364                    | 1,200,262,880            | 29,260,038                     | 0                             | 0                                   | 343,226,484                         |         |
|                                                              | Machinery and equipment                                                                                                 | 266,860,794                            | 7,401,116                  | 18,722,997                 | 255,538,913                      | 192,227,530              | 15,289,920                     | 0                             | 0                                   | 63,311,383                          |         |
|                                                              | Vehicles                                                                                                                | 2,442,543,676                          | 141,930,196                | 149,128,867                | 2,435,345,005                    | 1,797,457,514            | 186,049,725                    | 0                             | 0                                   | 637,887,491                         |         |
|                                                              | Tools, furniture, and fixtures                                                                                          | 2,482,244,476                          | 131,151,531                | 412,208,212                | 2,201,187,795                    | 1,269,840,530            | 189,829,155                    | 0                             | 0                                   | 931,347,265                         |         |
|                                                              | Land                                                                                                                    | 14,177,935,458                         | 0                          | 0                          | 14,177,935,458                   | 0                        | 0                              | 8,710,639                     | 0                                   | 14,169,224,819                      |         |
|                                                              | Construction in progress                                                                                                | 1,701,285,427                          | 269,704,476                | 1,527,433,460              | 443,556,443                      | 0                        | 0                              | 0                             | 0                                   | 443,556,443                         |         |
|                                                              | Total                                                                                                                   | 66,903,455,972                         | 3,568,714,024              | 3,190,566,102              | 67,281,603,894                   | 26,946,122,713           | 1,733,279,150                  | 8,710,639                     | 0                                   | 40,326,770,542                      |         |
| Intangible assets<br>(Depreciation included in expenses)     | Trademark rights                                                                                                        | 11,290,558                             | 0                          | 0                          | 11,290,558                       | 8,470,169                | 384,598                        | 0                             | 0                                   | 2,820,389                           |         |
|                                                              | Software                                                                                                                | 5,171,865,799                          | 1,620,802,840              | 19,651,372                 | 6,773,017,267                    | 4,641,531,066            | 840,528,016                    | 0                             | 0                                   | 2,131,486,201                       |         |
|                                                              | Total                                                                                                                   | 5,183,156,357                          | 1,620,802,840              | 19,651,372                 | 6,784,307,825                    | 4,650,001,235            | 840,912,614                    | 0                             | 0                                   | 2,134,306,590                       |         |
| Intangible assets<br>(Depreciation not included in expenses) | Trademark rights                                                                                                        | 1,139,550                              | 0                          | 0                          | 1,139,550                        | 1,139,550                | 0                              | 0                             | 0                                   | 0                                   |         |
|                                                              | Total                                                                                                                   | 1,139,550                              | 0                          | 0                          | 1,139,550                        | 1,139,550                | 0                              | 0                             | 0                                   | 0                                   |         |
| Intangible assets (Non-depreciable assets)                   | Telephone subscription rights                                                                                           | 969,150                                | 0                          | 631,050                    | 338,100                          | 0                        | 0                              | 0                             | 0                                   | 338,100                             |         |
|                                                              | Software in progress                                                                                                    | 1,535,968,343                          | 825,317,118                | 1,414,807,997              | 946,477,464                      | 0                        | 0                              | 0                             | 0                                   | 946,477,464                         |         |
|                                                              | Total                                                                                                                   | 1,536,937,493                          | 825,317,118                | 1,415,439,047              | 946,815,564                      | 0                        | 0                              | 0                             | 0                                   | 946,815,564                         |         |
| Total intangible assets                                      | Trademark rights                                                                                                        | 12,430,108                             | 0                          | 0                          | 12,430,108                       | 9,609,719                | 384,598                        | 0                             | 0                                   | 2,820,389                           |         |
|                                                              | Telephone subscription rights                                                                                           | 969,150                                | 0                          | 631,050                    | 338,100                          | 0                        | 0                              | 0                             | 0                                   | 338,100                             |         |
|                                                              | Software                                                                                                                | 5,171,865,799                          | 1,620,802,840              | 19,651,372                 | 6,773,017,267                    | 4,641,531,066            | 840,528,016                    | 0                             | 0                                   | 2,131,486,201                       |         |
|                                                              | Software in progress                                                                                                    | 1,535,968,343                          | 825,317,118                | 1,414,807,997              | 946,477,464                      | 0                        | 0                              | 0                             | 0                                   | 946,477,464                         |         |
|                                                              | Total                                                                                                                   | 6,721,233,400                          | 2,446,119,958              | 1,435,090,419              | 7,732,262,939                    | 4,651,140,785            | 840,912,614                    | 0                             | 0                                   | 3,081,122,154                       |         |
| Investments and other assets                                 | Long-term deposits                                                                                                      | 2,000,000                              | 0                          | 0                          | 2,000,000                        | 0                        | 0                              | 0                             | 0                                   | 2,000,000                           |         |
|                                                              | Long-term loans for development projects                                                                                | 45,500,000                             | 0                          | 6,500,000                  | 39,000,000                       | 0                        | 0                              | 0                             | 0                                   | 39,000,000                          |         |
|                                                              | Long-term loans for emigration projects                                                                                 | 20,573,886                             | 0                          | 20,573,886                 | 0                                | 0                        | 0                              | 0                             | 0                                   | 0                                   |         |
|                                                              | Allowance for loan losses (non-current)                                                                                 | (17,930,357)                           | 0                          | (17,930,357)               | 0                                | 0                        | 0                              | 0                             | 0                                   | 0                                   |         |
|                                                              | Claims probable in bankruptcy, claims probable in rehabilitation, and other pertaining to loans for emigration projects | 30,562,179                             | 0                          | 30,562,179                 | 0                                | 0                        | 0                              | 0                             | 0                                   | 0                                   |         |
|                                                              | Allowance for loan losses (non-current)                                                                                 | (30,562,179)                           | 0                          | (30,562,179)               | 0                                | 0                        | 0                              | 0                             | 0                                   | 0                                   |         |
|                                                              | Long-term prepaid expenses                                                                                              | 4,330,622                              | 2,760,648                  | 6,997,396                  | 93,874                           | 0                        | 0                              | 0                             | 0                                   | 93,874                              |         |
|                                                              | Expected amount to be granted from the national budget                                                                  | 0                                      | 443,520                    | 0                          | 443,520                          | 0                        | 0                              | 0                             | 0                                   | 443,520                             |         |
|                                                              | Long-term guarantee deposits                                                                                            | 1,715,969,464                          | 74,479,133                 | 195,382,585                | 1,595,066,012                    | 0                        | 0                              | 0                             | 0                                   | 1,595,066,012                       |         |
|                                                              | Prepaid pension expenses                                                                                                | 2,548,652,822                          | (109,252,376)              | 0                          | 2,439,400,446                    | 0                        | 0                              | 0                             | 0                                   | 2,439,400,446                       |         |
|                                                              | Contra-accounts for provision for retirement benefits                                                                   | 13,332,279,653                         | 1,429,616,198              | 1,288,993,592              | 13,472,902,259                   | 0                        | 0                              | 0                             | 0                                   | 13,472,902,259                      |         |
|                                                              | Total                                                                                                                   | 17,651,376,090                         | 1,398,047,123              | 1,500,517,102              | 17,548,906,111                   | 0                        | 0                              | 0                             | 0                                   | 17,548,906,111                      |         |

(Note) Contra-accounts for provision for retirement benefits is described in No. 4 of Significant Accounting Policies.

## (2) Details of inventories

(Unit: Yen)

| Type                                         | Balance at the beginning of the period | Increase during the period                                       |        | Decrease during the period |        | Balance at the end of the period | Remarks |
|----------------------------------------------|----------------------------------------|------------------------------------------------------------------|--------|----------------------------|--------|----------------------------------|---------|
|                                              |                                        | Purchase, manufacturing and transfer for the current fiscal year | Others | Delivery and transfer      | Others |                                  |         |
| Stored goods                                 | 821,332,977                            | 133,865,601                                                      | 0      | 161,094,620                | 0      | 794,103,958                      |         |
| Stockpile                                    | 821,332,977                            | 133,865,601                                                      | 0      | 161,094,620                | 0      | 794,103,958                      |         |
| Japan                                        | 51,423,676                             | 0                                                                | 0      | 0                          | 0      | 51,423,676                       |         |
| USA                                          | 194,307,789                            | 25,420,068                                                       | 0      | 67,737,129                 | 0      | 151,990,728                      |         |
| Republic of Singapore                        | 336,966,500                            | 30,554,160                                                       | 0      | 79,397,258                 | 0      | 288,123,402                      |         |
| UAE                                          | 228,568,052                            | 77,353,222                                                       | 0      | 13,960,233                 | 0      | 291,961,041                      |         |
| Republic of Palau                            | 5,076,454                              | 538,151                                                          | 0      | 0                          | 0      | 5,614,605                        |         |
| Republic of Marshall Islands                 | 4,990,506                              | 0                                                                | 0      | 0                          | 0      | 4,990,506                        |         |
| Payments for uncompleted contracted programs | 507,235,932                            | 604,885,080                                                      | 0      | 0                          | 0      | 1,112,121,012                    |         |
| Total                                        | 1,328,568,909                          | 738,750,681                                                      | 0      | 161,094,620                | 0      | 1,906,224,970                    |         |

## (3) Details of loans

(Unit: Yen)

| Classification                 | Balance at the beginning of the period | Increase during the period | Decrease during the period |            | Balance at the end of the period | Remarks |
|--------------------------------|----------------------------------------|----------------------------|----------------------------|------------|----------------------------------|---------|
|                                |                                        |                            | Collection                 | Others     |                                  |         |
| Other short-term loans         |                                        |                            |                            |            |                                  |         |
| Loans for development projects | 6,500,000                              | 6,500,000                  | 6,500,000                  | 0          | 6,500,000                        |         |
| Loans for emigration projects  | 713,255                                | 0                          | 713,255                    | 0          | 0                                |         |
| Subtotal                       | 7,213,255                              | 6,500,000                  | 7,213,255                  | 0          | 6,500,000                        |         |
|                                |                                        |                            |                            |            |                                  |         |
| Other long-term loans          |                                        |                            |                            |            |                                  |         |
| Loans for development projects | 45,500,000                             | 0                          | 0                          | 6,500,000  | 39,000,000                       |         |
| Loans for emigration projects  | 51,136,065                             | 0                          | 8,478,730                  | 42,657,335 | 0                                |         |
| Subtotal                       | 96,636,065                             | 0                          | 8,478,730                  | 49,157,335 | 39,000,000                       |         |
|                                |                                        |                            |                            |            |                                  |         |
| Total                          | 103,849,320                            | 6,500,000                  | 15,691,985                 | 49,157,335 | 45,500,000                       |         |

(Note) "Others" shown under "Decrease during the period" is due to transfer from long-term to short-term loans.

(4) Details of provisions

(Unit: Yen)

| Classification        | Balance at the beginning of the period | Increase during the period | Decrease during the period |        | Balance at the end of the period | Remarks |
|-----------------------|----------------------------------------|----------------------------|----------------------------|--------|----------------------------------|---------|
|                       |                                        |                            | Intended use               | Others |                                  |         |
| Provision for bonuses | 1,400,452,752                          | 1,418,011,853              | 1,400,452,752              | 0      | 1,418,011,853                    |         |
| Total                 | 1,400,452,752                          | 1,418,011,853              | 1,400,452,752              | 0      | 1,418,011,853                    |         |

## (5) Details of allowance for loan losses, etc.

(Unit: Yen)

| Classification                                                              | Balance of loans, etc.                 |                                        |                                  | Balance of allowance for loan losses   |                                        |                                  | Remarks                                                                                                                              |
|-----------------------------------------------------------------------------|----------------------------------------|----------------------------------------|----------------------------------|----------------------------------------|----------------------------------------|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
|                                                                             | Balance at the beginning of the period | Increase or decrease during the period | Balance at the end of the period | Balance at the beginning of the period | Increase or decrease during the period | Balance at the end of the period |                                                                                                                                      |
| (Development projects)                                                      |                                        |                                        |                                  |                                        |                                        |                                  |                                                                                                                                      |
| Short-term loans for development projects                                   | 6,500,000                              | 0                                      | 6,500,000                        | 0                                      | 0                                      | 0                                |                                                                                                                                      |
| Ordinary loans                                                              | 6,500,000                              | 0                                      | 6,500,000                        | 0                                      | 0                                      | 0                                | Breakdown of the preservation of claims for the year-end balance of loans is as follows:<br>Joint and several guarantee ¥6,500,000   |
| Long-term loans for development projects                                    | 45,500,000                             | (6,500,000)                            | 39,000,000                       | 0                                      | 0                                      | 0                                |                                                                                                                                      |
| Ordinary loans                                                              | 45,500,000                             | (6,500,000)                            | 39,000,000                       | 0                                      | 0                                      | 0                                | Breakdown of the preservation of claims for the year-end balance of loans is as follows:<br>Joint and several guarantee ¥ 39,000,000 |
| (Development projects in total)                                             | 52,000,000                             | (6,500,000)                            | 45,500,000                       | 0                                      | 0                                      | 0                                |                                                                                                                                      |
|                                                                             |                                        |                                        |                                  |                                        |                                        |                                  |                                                                                                                                      |
| (Emigration projects)                                                       |                                        |                                        |                                  |                                        |                                        |                                  |                                                                                                                                      |
| Short-term loans for emigration projects                                    | 713,255                                | (713,255)                              | 0                                | 92,366                                 | (92,366)                               | 0                                |                                                                                                                                      |
| Ordinary loans                                                              | 713,255                                | (713,255)                              | 0                                | 92,366                                 | (92,366)                               | 0                                |                                                                                                                                      |
| Long-term loans for emigration projects                                     | 51,136,065                             | (51,136,065)                           | 0                                | 48,492,536                             | (48,492,536)                           | 0                                |                                                                                                                                      |
| Ordinary loans                                                              | 3,036,794                              | (3,036,794)                            | 0                                | 393,265                                | (393,265)                              | 0                                |                                                                                                                                      |
| Doubtful loans                                                              | 17,537,092                             | (17,537,092)                           | 0                                | 17,537,092                             | (17,537,092)                           | 0                                |                                                                                                                                      |
| Claims probable in bankruptcy, claims probable in rehabilitation, and other | 30,562,179                             | (30,562,179)                           | 0                                | 30,562,179                             | (30,562,179)                           | 0                                |                                                                                                                                      |
| (Emigration projects in total)                                              | 51,849,320                             | (51,849,320)                           | 0                                | 48,584,902                             | (48,584,902)                           | 0                                |                                                                                                                                      |
| Total                                                                       | 103,849,320                            | (58,349,320)                           | 45,500,000                       | 48,584,902                             | (48,584,902)                           | 0                                |                                                                                                                                      |

(Note) Standard for appropriation of allowance for loan losses is described in No. 5 of Significant Accounting Policies.

## General Account

## (6) Details of provision for retirement benefits

(Unit: Yen)

| Classification                                                        | Balance at the beginning of the period | Increase during the period | Decrease during the period | Balance at the end of the period | Remarks |
|-----------------------------------------------------------------------|----------------------------------------|----------------------------|----------------------------|----------------------------------|---------|
| Total retirement benefit obligations                                  | 22,179,775,086                         | 1,618,248,757              | 1,683,668,469              | 22,114,355,374                   |         |
| Retirement benefits                                                   | 13,332,279,653                         | 1,429,616,198              | 1,288,993,592              | 13,472,902,259                   |         |
| Defined benefit corporate pension plan                                | 8,847,495,433                          | 188,632,559                | 394,674,877                | 8,641,453,115                    |         |
| Unrecognized past service cost and unrecognized actuarial differences | 0                                      | 0                          | 0                          | 0                                |         |
| Plan assets                                                           | 11,396,148,255                         | 79,380,183                 | 394,674,877                | 11,080,853,561                   |         |
| Provision for retirement benefits                                     | 13,332,279,653                         | 1,429,616,198              | 1,288,993,592              | 13,472,902,259                   |         |
| Prepaid pension expenses                                              | 2,548,652,822                          | (109,252,376)              | 0                          | 2,439,400,446                    |         |

## (7) Details of asset retirement obligations

(Unit: Yen)

| Classification                                                                   | Balance at the beginning of the period | Increase during the period | Decrease during the period | Balance at the end of the period | Remarks                                                                                    |
|----------------------------------------------------------------------------------|----------------------------------------|----------------------------|----------------------------|----------------------------------|--------------------------------------------------------------------------------------------|
| Obligations of restoration to original state based on a building lease agreement | 400,873,675                            | 0                          | 59,879                     | 400,813,796                      | Specified expenses in Accounting Standards for Incorporated Administrative Agencies No. 91 |

## (8) Details of capital surplus

(Unit: Yen)

| Classification                                                                           | Balance at the beginning of the period | Increase during the period | Decrease during the period | Balance at the end of the period | Remarks                                           |
|------------------------------------------------------------------------------------------|----------------------------------------|----------------------------|----------------------------|----------------------------------|---------------------------------------------------|
| Facility expenses                                                                        | 5,357,821,431                          | 2,780,440,446              | 0                          | 8,138,261,877                    | Increase due to acquisition of non-current assets |
| Operational grants                                                                       | 98,208,983                             | 0                          | 0                          | 98,208,983                       |                                                   |
| Donations and others                                                                     | 2,000,000                              | 0                          | 0                          | 2,000,000                        |                                                   |
| Capital reduction                                                                        | 3,605,147,304                          | 0                          | 0                          | 3,605,147,304                    |                                                   |
| Specified assets in Accounting Standards for Incorporated Administrative Agencies No. 87 | (122,494,000)                          | 0                          | 0                          | (122,494,000)                    |                                                   |
| Lease contracts                                                                          | (113,690,859)                          | 0                          | 0                          | (113,690,859)                    |                                                   |
| Reserve fund carried over from the previous Mid-term Objective period                    | 466,129,672                            | 0                          | 0                          | 466,129,672                      |                                                   |
| Total                                                                                    | 9,293,122,531                          | 2,780,440,446              | 0                          | 12,073,562,977                   |                                                   |

## (9) Details of operational grant liabilities, transfer for the current period, etc.

## 1. Details of changes in operational grant liabilities

(Unit: Yen)

| Balance at the beginning of the period | Operational grants for the current period | Transfer for the current period  |                                                         |                 |                 | Offset by contra-accounts for provision | Balance at the end of the period |
|----------------------------------------|-------------------------------------------|----------------------------------|---------------------------------------------------------|-----------------|-----------------|-----------------------------------------|----------------------------------|
|                                        |                                           | Revenues from operational grants | Contra-accounts for assets funded by operational grants | Capital surplus | Subtotal        |                                         |                                  |
| 74,844,036,374                         | 167,141,389,000                           | 170,283,871,688                  | 1,590,840,797                                           | 0               | 171,874,712,485 | 2,565,906,672                           | 67,544,806,217                   |

## 2. Details of the transfer amount from operational grant liabilities and the main usage

## (1) Details of the transfer amount to operational grant revenue and the main usage

(Unit: Yen)

| Classification                                        | Revenues from operational grants | Main usages of operational grants |                                                                                                             |
|-------------------------------------------------------|----------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------|
|                                                       |                                  | Expenses                          | Main usages                                                                                                 |
| Transfer based on operation achievement method        |                                  |                                   |                                                                                                             |
| Priority development cooperation issues               | 119,034,417,129                  | 119,030,763,139                   | Personnel expenses: ¥11,188,264,634, Outsourcing expenses: ¥52,947,592,010, Other expenses: ¥54,894,906,495 |
| JICA Development Studies                              | 7,572,718,048                    | 7,572,718,048                     | Personnel expenses: ¥754,946,953, Fees paid to experts: ¥1,036,794,914, Other expenses: ¥5,780,976,181      |
| Partnerships with the private sector                  | 4,833,889,664                    | 4,880,721,240                     | Personnel expenses: ¥528,589,432, Outsourcing expenses: ¥3,707,560,852, Other expenses: ¥644,570,956        |
| Partnerships with various development partners        | 23,173,266,944                   | 23,171,074,597                    | Personnel expenses: ¥2,398,557,189, Fees paid to experts: ¥7,661,197,618, Other expenses: ¥13,111,319,790   |
| Strengthen foundations for operational implementation | 3,770,327,990                    | 3,768,807,684                     | Personnel expenses: ¥465,524,955, Fees paid to experts: ¥1,993,697,054, Other expenses: ¥1,309,585,675      |
| Transfer based on term method                         |                                  |                                   |                                                                                                             |
| Common                                                | 11,365,122,373                   | 11,457,484,052                    | Personnel expenses: ¥4,003,455,881, Rents: ¥874,547,921, Other expenses: ¥6,579,480,250                     |
| Transfer based on the related expenses are incurred   |                                  |                                   |                                                                                                             |
| Disaster relief activities                            | 534,129,540                      | 534,129,540                       | Outsourcing expenses: ¥166,040,607, Rents: ¥74,465,692, Other expenses: ¥293,623,241                        |
| Total                                                 | 170,283,871,688                  | 170,415,698,300                   |                                                                                                             |

## (2) Details of transfer amount to contra-accounts for assets funded by operational grants and main usages

(Unit: Yen)

| Segment                                               | Transfer amount to contra-accounts for assets funded by operational grants |                                                                                                         |
|-------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                                                       | Transfer amount                                                            | Main usages                                                                                             |
| Priority development cooperation issues               | 1,012,942,105                                                              | Software in progress: ¥586,439,043<br>Vehicles: ¥88,092,934<br>Others: ¥338,410,128                     |
| JICA Development Studies                              | 66,205,424                                                                 | Software in progress: ¥39,570,960<br>Vehicles: ¥5,944,219<br>Others: ¥20,690,245                        |
| Partnerships with the private sector                  | 46,354,896                                                                 | Software in progress: ¥27,706,306<br>Vehicles: ¥4,161,950<br>Others: ¥14,486,640                        |
| Partnerships with various development partners        | 236,243,976                                                                | Software in progress: ¥125,721,694<br>Tools, furniture, and fixtures ¥24,680,404<br>Others: ¥85,841,878 |
| Strengthen foundations for operational implementation | 175,993,119                                                                | Stored goods ¥133,327,450<br>Software in progress: ¥24,400,747<br>Others: ¥18,264,922                   |
| Common                                                | 53,101,277                                                                 | Software: ¥35,510,236<br>Software in progress: ¥12,747,118<br>Others: ¥4,843,923                        |
| Total                                                 | 1,590,840,797                                                              |                                                                                                         |

## 3. Details of offset by contra-accounts for provision

(Unit: Yen)

| Segment                                               | Offset by provision of allowance |                                                                                                                                  |
|-------------------------------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
|                                                       | Offset amount                    | Details of offset                                                                                                                |
| Priority development cooperation issues               | 871,183,136                      | Contra-accounts for provision for bonuses: ¥871,183,136                                                                          |
| JICA Development Studies                              | 58,784,546                       | Contra-accounts for provision for bonuses: ¥58,784,546                                                                           |
| Partnerships with the private sector                  | 41,159,037                       | Contra-accounts for provision for bonuses: ¥41,159,037                                                                           |
| Partnerships with various development partners        | 189,639,007                      | Contra-accounts for provision for bonuses: ¥189,639,007                                                                          |
| Strengthen foundations for operational implementation | 79,865,383                       | Contra-accounts for provision for bonuses: ¥79,865,383                                                                           |
| Common                                                | 1,325,275,563                    | Contra-accounts for provision for bonuses: ¥159,821,643<br>Contra-accounts for provision for retirement benefits: ¥1,165,453,920 |
| Total                                                 | 2,565,906,672                    |                                                                                                                                  |

## 4. Details of the balance of operational grant liabilities

(Unit: Yen)

| Balance of operational grant liabilities                                                                            | Reasons for the accrual of balance and revenue generation plan |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Balance in relation to operations to which the revenue recognition method based on operation achievement is applied | 66,426,106,296                                                 | <p>The balance of operational grant liabilities carried forward to the next fiscal year and revenue generation plan are as follows.</p> <p>(1) Priority development cooperation issues<br/>A part of technical cooperation projects and training programs to solve development issues in developing regions will be implemented in the next fiscal year due to the circumstances of the partner countries and delays in equipment procurement and others. Hence, ¥60,488,186,759 (including advanced payments and others ¥13,395,762,705) will be transferred to revenue in the next fiscal year.</p> <p>(2) JICA Development Studies<br/>In JICA Development Studies Program, which is a program to prepare future leaders in development, a part of the projects to accept training participant will be implemented in the next fiscal year due to the circumstances of the partner countries and the partners which accept the trainees. Hence, ¥174,629,864 (including advanced payments and others ¥368,423) will be transferred to revenue in the next fiscal year.</p> <p>(3) Partnerships with the private sector<br/>¥187,111,538 of advanced payment will be transferred to revenue in the next fiscal year.</p> <p>(4) Partnerships with various development partners<br/>In volunteer programs which promote citizens to participate in development cooperation and science and technology cooperation, a part of the cooperation programs will be implemented in the next fiscal year due to circumstances of the partner countries. Hence, ¥5,688,214,047 (including advanced payments and others ¥4,268,017,355) will be transferred to revenue in the next fiscal year.</p> <p>(5) Strengthen foundations for operational implementation<br/>In promotion development to promote the strengthen foundations for operational implementation, a part of the programs will be implemented in the next fiscal year due to circumstances of the partner countries. Hence, ¥58,335,336 (including advanced payments and others ¥51,171,631) will be transferred to revenue in the next fiscal year.</p> <p>Of the total amount of (1) to (5), which is 66,596,477,544 yen, the amount of 170,371,248 yen spent in excess of the allocated amount in the current fiscal year, totaling 66,426,106,296 yen, will be carried over to the next fiscal year.</p> |
| Balance in relation to operations to which the revenue recognition method based on cost progress method is applied  | 400,615,369                                                    | <p>The revenue recognition method based on cost progress method is applied for the disaster relief activities that occurred unexpectedly during the fiscal year.</p> <p>The carried over balance of Operational grant liabilities will be transferred to revenue in the next fiscal year.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Undistributed amount, etc.                                                                                          | 718,084,552                                                    | Amount spent in excess of the allocated amount during the current mid-term target period: ¥18,084,552 yen (Due to insufficient funding, revenue is expected to be recognized in the final fiscal year of the medium-term target period, pursuant to Article 81, Paragraph 4 of the accounting standards)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Total                                                                                                               | 67,544,806,217                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

(10) Details of facility expenses

(Unit : Yen)

| Classification                      | Amount granted in the current period | Breakdown of the accounting treatment mentioned on the left side              |                 |                                      |                                                        | Remarks |
|-------------------------------------|--------------------------------------|-------------------------------------------------------------------------------|-----------------|--------------------------------------|--------------------------------------------------------|---------|
|                                     |                                      | Contra-accounts for construction in progress funded by subsidy for facilities | Capital surplus | Revenues from subsidy for facilities | Expected amount to be granted from the national budget |         |
| Program to improve domestic offices | 2,052,347,577                        | 162,512,191                                                                   | 1,350,357,241   | 539,478,145                          | 0                                                      |         |
| Total                               | 2,052,347,577                        | 162,512,191                                                                   | 1,350,357,241   | 539,478,145                          | 0                                                      |         |

General Account

(11) Details of remunerations and salaries of officers and employees

(Unit: Thousands of yen, persons)

| Classification | Remunerations or salaries |                  | Retirement benefits |                  |
|----------------|---------------------------|------------------|---------------------|------------------|
|                | Payment amount            | Number of people | Payment amount      | Number of people |
| Officers       | (4,947)                   | (1)              | (-)                 | (-)              |
|                | 177,050                   | 12               | 0                   | 0                |
| Employees      | (9,669)                   | (2)              | (-)                 | (-)              |
|                | 17,201,828                | 1,978            | 1,288,994           | 128              |
| Total          | (14,616)                  | (3)              | (-)                 | (-)              |
|                | 17,378,878                | 1,990            | 1,288,994           | 128              |

(Notes) 1. Payment standard of remunerations and retirement benefits to officers

Remunerations and retirement benefits to officers are paid based on “Rules on Remuneration for Officers” and “Rules on Retirement Benefits for Officers” in place for Incorporated Administrative Agency - Japan International Cooperation Agency.

2. Payment standard of salaries and retirement benefits to employees

Salaries and retirement benefits to employees are paid based on “Rules on Salaries for Employees” and “Rules on Retirement Benefits for Employees” in place for Incorporated Administrative Agency - Japan International Cooperation Agency.

3. Number of people

As for the number of people to whom remunerations or salaries are paid, the average number of JICA officers and employees during the period is used.

4. Others

Figures in parentheses ( ) indicate the number of part-time officers or employees classified as external members.

## (12) Segment information to be disclosed

(Unit: Yen)

| Classification                                                                             | (1) Priority development cooperation issues | (2) JICA Development Studies | (3) Partnerships with the private sector | (4) Partnerships with various development partners | (5) Strengthen foundations for operational implementation | (6) Grant aid   | (7) Contracted programs | (8) Other operations | Subtotal        | (9) Corporate common expenses, etc. | Total           |
|--------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------|------------------------------------------|----------------------------------------------------|-----------------------------------------------------------|-----------------|-------------------------|----------------------|-----------------|-------------------------------------|-----------------|
| I. Administrative service operation cost                                                   |                                             |                              |                                          |                                                    |                                                           |                 |                         |                      |                 |                                     |                 |
| Expenses in the statement of income                                                        | 120,831,545,169                             | 8,153,311,516                | 5,708,684,946                            | 25,904,050,430                                     | 5,027,598,242                                             | 113,492,865,561 | 8,492,450               | 72,217,724           | 279,198,766,038 | 15,986,442,211                      | 295,185,208,249 |
| Other administrative service operation costs                                               |                                             |                              |                                          |                                                    |                                                           |                 |                         |                      |                 |                                     |                 |
| Depreciation not included in expenses                                                      | —                                           | —                            | —                                        | —                                                  | —                                                         | —               | —                       | —                    | —               | 170,412,506                         | 170,412,506     |
| Interest expenses not included in expenses                                                 | —                                           | —                            | —                                        | —                                                  | —                                                         | —               | —                       | —                    | —               | (59,879)                            | (59,879)        |
| Disposed and sale differential not included in expenses                                    | —                                           | —                            | —                                        | —                                                  | —                                                         | —               | —                       | —                    | —               | 1,069,669,780                       | 1,069,669,780   |
| Total other administrative service operation costs                                         | —                                           | —                            | —                                        | —                                                  | —                                                         | —               | —                       | —                    | —               | 1,240,022,407                       | 1,240,022,407   |
| Administrative service operation cost                                                      | 120,831,545,169                             | 8,153,311,516                | 5,708,684,946                            | 25,904,050,430                                     | 5,027,598,242                                             | 113,492,865,561 | 8,492,450               | 72,217,724           | 279,198,766,038 | 17,226,464,618                      | 296,425,230,656 |
| II. Cost being borne by the public for the operation of Incorporated Administrative Agency | 120,446,650,169                             | 8,153,311,516                | 5,708,684,946                            | 25,904,050,430                                     | 5,027,598,242                                             | 113,492,865,561 | (20,038)                | 0                    | 278,733,140,826 | 15,951,760,193                      | 294,684,901,019 |
| III. Operating expenses, revenues, and profits and losses                                  |                                             |                              |                                          |                                                    |                                                           |                 |                         |                      |                 |                                     |                 |
| Operating expenses                                                                         | 120,831,545,169                             | 8,153,311,516                | 5,708,684,946                            | 25,904,050,430                                     | 5,027,598,242                                             | 113,492,865,561 | 8,492,450               | 72,217,724           | 279,198,766,038 | 539,921,665                         | 279,738,687,703 |
| Outsourcing expenses                                                                       | 54,863,817,492                              | 527,437,234                  | 3,926,149,905                            | 7,299,849,238                                      | 833,218,721                                               | 0               | 345,675                 | 17,836,010           | 67,468,654,275  | 0                                   | 67,468,654,275  |
| Fees paid to experts                                                                       | 21,876,182,061                              | 1,036,794,914                | 485,953,307                              | 8,049,750,441                                      | 2,002,259,366                                             | 0               | 5,133,888               | 15,186,942           | 33,471,260,919  | 0                                   | 33,471,260,919  |
| Travelling and transportation expenses                                                     | 2,103,429,664                               | 141,932,450                  | 99,376,510                               | 450,936,450                                        | 87,520,186                                                | 0               | 0                       | 6,203,379            | 2,889,398,639   | 0                                   | 2,889,398,639   |
| Personnel expenses                                                                         | 11,188,264,634                              | 754,946,953                  | 528,589,432                              | 2,398,557,189                                      | 465,524,955                                               | 0               | 0                       | 0                    | 15,335,883,163  | 0                                   | 15,335,883,163  |
| Rents                                                                                      | 2,225,057,308                               | 190,139,480                  | 105,122,807                              | 477,011,170                                        | 92,580,908                                                | 0               | 0                       | 0                    | 3,049,911,673   | 0                                   | 3,049,911,673   |
| Fund provision                                                                             | —                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 113,492,865,561 | 0                       | 0                    | 113,492,865,561 | 0                                   | 113,492,865,561 |
| Other expenses                                                                             | 28,574,794,010                              | 5,542,060,485                | 563,492,985                              | 7,227,945,942                                      | 1,546,494,106                                             | 0               | 3,012,887               | 32,991,393           | 43,490,791,808  | 539,921,665                         | 44,030,713,473  |
| General administrative expenses                                                            | —                                           | —                            | —                                        | —                                                  | —                                                         | —               | —                       | —                    | —               | 13,494,973,110                      | 13,494,973,110  |
| Fees paid to experts                                                                       | —                                           | —                            | —                                        | —                                                  | —                                                         | —               | —                       | —                    | —               | 725,240,361                         | 725,240,361     |
| Personnel expenses                                                                         | —                                           | —                            | —                                        | —                                                  | —                                                         | —               | —                       | —                    | —               | 4,003,455,881                       | 4,003,455,881   |
| Rents                                                                                      | —                                           | —                            | —                                        | —                                                  | —                                                         | —               | —                       | —                    | —               | 874,547,921                         | 874,547,921     |
| Other expenses                                                                             | —                                           | —                            | —                                        | —                                                  | —                                                         | —               | —                       | —                    | —               | 7,891,728,947                       | 7,891,728,947   |
| Depreciation                                                                               | —                                           | —                            | —                                        | —                                                  | —                                                         | —               | —                       | —                    | —               | 1,515,674,662                       | 1,515,674,662   |
| Financial expenses                                                                         | —                                           | —                            | —                                        | —                                                  | —                                                         | —               | —                       | —                    | —               | 382,970,217                         | 382,970,217     |
| Miscellaneous losses                                                                       | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 0               | 13,769,144                          | 13,769,144      |
| Total                                                                                      | 120,831,545,169                             | 8,153,311,516                | 5,708,684,946                            | 25,904,050,430                                     | 5,027,598,242                                             | 113,492,865,561 | 8,492,450               | 72,217,724           | 279,198,766,038 | 15,947,308,798                      | 295,146,074,836 |
| Operating revenues                                                                         |                                             |                              |                                          |                                                    |                                                           |                 |                         |                      |                 |                                     |                 |
| Revenues from operational grants                                                           | 119,034,417,129                             | 7,572,718,048                | 4,833,889,664                            | 23,173,266,944                                     | 4,304,457,530                                             | 0               | 0                       | 0                    | 158,918,749,315 | 11,365,122,373                      | 170,283,871,688 |
| Revenues from grant aid                                                                    | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 113,492,865,561 | 0                       | 0                    | 113,492,865,561 | 0                                   | 113,492,865,561 |
| Revenues from contracted programs                                                          | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 8,512,488               | 0                    | 8,512,488       | 0                                   | 8,512,488       |
| Revenues from on development projects                                                      | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 0               | 125,922                             | 125,922         |
| Revenues from emigration projects                                                          | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 0               | 637,754                             | 637,754         |
| Revenue from subsidy for facilities                                                        | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 0               | 539,478,145                         | 539,478,145     |
| Revenues from expected amount to be granted from the national budget                       | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 0               | 443,520                             | 443,520         |
| Donations                                                                                  | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 72,217,724           | 72,217,724      | 0                                   | 72,217,724      |
| Reversal of allowance for loan losses                                                      | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 0               | 5,927,567                           | 5,927,567       |
| Reversal of contra-accounts for assets                                                     | 0                                           | 0                            | 0                                        | 0                                                  | 161,094,620                                               | 0               | 0                       | 0                    | 161,094,620     | 1,426,113,321                       | 1,587,207,941   |
| Revenues from contra-accounts for provision for bonuses                                    | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 0               | 1,418,011,853                       | 1,418,011,853   |
| Revenues from contra-accounts for provision for retirement benefits                        | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 0               | 1,306,076,526                       | 1,306,076,526   |
| Financial revenues                                                                         | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 0               | 173,559,833                         | 173,559,833     |
| Miscellaneous income                                                                       | 384,895,000                                 | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 384,895,000     | 1,633,460,533                       | 2,018,355,533   |
| Total                                                                                      | 119,419,312,129                             | 7,572,718,048                | 4,833,889,664                            | 23,173,266,944                                     | 4,465,552,150                                             | 113,492,865,561 | 8,512,488               | 72,217,724           | 273,038,334,708 | 17,868,957,347                      | 290,907,292,055 |
| Operating income or loss                                                                   | (1,412,233,040)                             | (580,593,468)                | (874,795,282)                            | (2,730,783,486)                                    | (562,046,092)                                             | 0               | 20,038                  | 0                    | (6,160,431,330) | 1,921,648,549                       | (4,238,782,781) |
| IV. Extraordinary income or losses, etc.                                                   |                                             |                              |                                          |                                                    |                                                           |                 |                         |                      |                 |                                     |                 |
| Extraordinary losses                                                                       | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 0               | 39,133,413                          | 39,133,413      |
| Extraordinary income                                                                       | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 0               | 65,743,566                          | 65,743,566      |
| Net income or loss                                                                         | (1,412,233,040)                             | (580,593,468)                | (874,795,282)                            | (2,730,783,486)                                    | (562,046,092)                                             | 0               | 20,038                  | 0                    | (6,160,431,330) | 1,948,258,702                       | (4,212,172,628) |
| Reversal of reserve fund carried over from the previous Mid-term Objective period          | 3,829,504,721                               | 0                            | 288,402,685                              | 1,134,584,953                                      | 19,508,905                                                | 0               | 0                       | 0                    | 5,272,001,264   | 0                                   | 5,272,001,264   |
| Total income or loss for the current fiscal year                                           | 2,417,271,681                               | (580,593,468)                | (586,392,597)                            | (1,596,198,533)                                    | (542,537,187)                                             | 0               | 20,038                  | 0                    | (888,430,066)   | 1,948,258,702                       | 1,059,828,636   |
| V. Total assets                                                                            |                                             |                              |                                          |                                                    |                                                           |                 |                         |                      |                 |                                     |                 |
| Cash and deposits                                                                          | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 145,457,692,260 | 821,489,399             | 323,297,488          | 146,602,479,147 | 78,767,968,722                      | 225,370,447,869 |
| Advance payments                                                                           | 14,559,379,046                              | 137,923                      | 203,040,142                              | 4,946,902,641                                      | 47,487,220                                                | 0               | 3,863,090               | 0                    | 19,760,810,062  | 0                                   | 19,760,810,062  |
| Buildings                                                                                  | 0                                           | 0                            | 0                                        | 0                                                  | 0                                                         | 0               | 0                       | 0                    | 0               | 23,738,216,657                      | 23,738,216,657  |
| Other assets                                                                               | 223,030,032                                 | 325,352,979                  | 6,659,649                                | 190,203,608                                        | 802,982,296                                               | 26,553,294      | 1,125,178,324           | 45,548,882           | 2,745,509,064   | 41,897,160,900                      | 44,642,669,964  |
| Total                                                                                      | 14,782,409,078                              | 325,490,902                  | 209,699,791                              | 5,137,106,249                                      | 850,469,516                                               | 145,484,245,554 | 1,950,530,813           | 368,846,370          | 169,108,798,273 | 144,403,346,279                     | 313,512,144,552 |

(Note)1. Segment classification and main descriptions

Operations are classified into seven segments in accordance with descriptions of the Mid-term Plan based on operations specified in Article 13 of the Act of the Incorporated Administrative Agency - Japan International Cooperation Agency.

Operations in relation to donations and operations prescribed in Article 13 are organized as other operations.

- 1) Priority development cooperation issues
  - 2) JICA Development Studies
  - 3) Partnerships with the private sector
  - 4) Partnerships with various development partners
  - 5) Strengthen foundations for operational implementation
  - 6) Grant aid
  - 7) Contracted programs
  2. Disclosure of operating expenses
- Operating expenses are classified in Operating expenses in the Statement of Income according to their nature. Items that account for less than 5% of the total amount allocated to each segment are included in Other expenses.
- The relationship between Operating expenses in this list and Operating expenses in the Statement of Income is as follows:
- 1) Priority development cooperation issues: amount of expenses for priority sectors and region
  - 2) JICA Development Studies: amount of expenses for JICA Development Studies
  - 3) Partnerships with the private sector: amount of expenses for private sector partnership
  - 4) Partnerships with various development partners: amount of expenses for domestic partnerships and foreign human resources programs
  - 5) Strengthen foundations for operational implementation: amount of expenses for strengthen foundations for operational implementation
  - 6) Grant aid: amount of expenses for grant aid
  - 7) Contracted programs: amount of expenses for contracted programs
  - 8) Other operations: amount of expenses for donation projects
  - 9) Corporate common expenses, etc.: amounts of facility expenses
  - (2) Personnel expenses and Rents which are recorded in Administrative service operation cost and General administrative expenses that have been classified as corporate common expenses, etc. cannot be allocated to each segment due to the following reasons:
    - 1) Personnel expenses: employees are in charge of several operations and their involvement in each operation is not uniform.
    - 2) Rents: a wide variety of buildings are included in target property and they are used for multiple operations.
  3. Assets are listed in accordance with the accounts in the balance sheet. Items that account for less than 5% of total assets are included in other assets.
  4. Because Operating expenses for 1) Priority development cooperation issues and 4) Partnerships with various development partners are financed not only by operational grants but also by revenues from operations, the corresponding amounts are shown as Miscellaneous income, etc. in Operating revenues.
  5. "-" is shown in the columns of items which have been allocated only to corporate common expenses, etc., because they cannot be allocated to individual segments.

## (13) Details of grant-in-aid for scientific research

(Unit: Yen)

| Classification                         | Amounts granted in the current period | Number of the projects | Remarks                                                                            |
|----------------------------------------|---------------------------------------|------------------------|------------------------------------------------------------------------------------|
| Grant-in-Aid for Scientific Research B | (12,535,466)<br>3,760,640             | 2                      | Japan Society for the Promotion of Science<br>Grant-in-Aid for Scientific Research |
| Grant-in-Aid for Scientific Research C | (450,000)<br>135,000                  | 1                      |                                                                                    |
| Grant-in-Aid for Young Scientists      | (600,000)<br>180,000                  | 1                      |                                                                                    |
| Total                                  | (13,585,466)<br>4,075,640             | 4                      |                                                                                    |

(Note) Amounts granted in the current period indicate the amounts equivalent to indirect expenses. The amounts equivalent to direct expenses are indicated in parentheses ( ).

## General Account

## (14) Details of main assets and liabilities other than those mentioned above

## 1. Cash and deposits

(Unit: Yen)

| Classification                        | Amount          | Remarks |
|---------------------------------------|-----------------|---------|
| Cash                                  | 2,955,187       |         |
| Cash in foreign currency              | 54,939,440      |         |
| Deposit accounts                      | 200,591,995,112 |         |
| Checking accounts                     | 22,837,422      |         |
| Deposit accounts in foreign currency  | 794,004,889     |         |
| Checking accounts in foreign currency | 4,903,715,819   |         |
| Time deposits                         | 19,000,000,000  |         |
| Total                                 | 225,370,447,869 |         |

## 2. Advance payments

(Unit: Yen)

| Classification     | Amount         | Counterparty                     | Remarks |
|--------------------|----------------|----------------------------------|---------|
| Operating expenses | 19,760,810,062 | Nippon Koei Co., Ltd. and others |         |
| Total              | 19,760,810,062 |                                  |         |

## 3. Funds for grant aid

(Unit: Yen)

| Classification      | Amount          | Counterparty                                | Remarks |
|---------------------|-----------------|---------------------------------------------|---------|
| Funds for grant aid | 144,383,065,050 | Republic of the Union of Myanmar and others |         |
| Total               | 144,383,065,050 |                                             |         |

## 4. Accounts payable

(Unit: Yen)

| Classification                   | Amount         | Counterparty                                                             | Remarks |
|----------------------------------|----------------|--------------------------------------------------------------------------|---------|
| Operating expenses               | 20,351,244,829 | Nippon Koei Co., Ltd. and others                                         |         |
| General administrative expenses  | 3,010,557,433  | KDDI Corporation and others                                              |         |
| Expenses for grant aid           | 1,101,180,504  | Government of the Republic of Burundi and others                         |         |
| Subsidy for facilities           | 708,882,080    | Takasago Thermal Engineering Co., Ltd. and others                        |         |
| Expenses for contracted programs | 101,093,900    | Japan Forest Technology Association and others                           |         |
| Expenses for donation projects   | 14,297,378     | Okinawa Congrès Inc. and others                                          |         |
| Others                           | 70,957,368     | Japan International Cooperation Agency mutual aid association and others |         |
| Total                            | 25,358,213,492 |                                                                          |         |

## (15) Details of relevant public interest corporations

| Corporation type and name                                                                                                                                                                                                | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                 |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Items                                                                                                                                                                                                                    | Japan Overseas Cooperative Association                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  | Hokkaido International Exchange and Cooperation Center                                                                                                                                                                                                                                                                        |  |
| Outline of operations                                                                                                                                                                                                    | <p>promotion, promulgation, and edification of international exchange and global understanding.</p> <p>(2) Assistance for postdisaster restoration and peace-building activities.</p> <p>(3) Activities pertaining to cooperation and collaboration with international and domestic support agencies, international cooperation associations, and other institutions.</p> <p>(4) Activities pertaining to support for the development of a multicultural symbiotic society and vitalization and internationalization of societies.</p> <p>(5) Activities to support integrated community building and human resource development involving various sectors for the purpose of regional revitalization in cooperation in local communities.</p> <p>1. Planning, support on coordination and implementation of project for the purpose of integrated community building including various sectors such as education, welfare service and industrial promotion</p> <p>2. Category II social welfare services prescribed in article 2 of the Social Welfare Act</p> <p>(a) Based on Child Welfare Act:</p> <ul style="list-style-type: none"> <li>- day care services for handicapped children</li> <li>- consultation services for handicapped children</li> <li>- after-school child sound upbringing services</li> <li>- regional base services of the child care support</li> <li>- nursery center management services</li> </ul> <p>(b) Based on act on Social Welfare for the Elderly</p> <ul style="list-style-type: none"> <li>- senior in-home care services</li> <li>- senior day-services</li> </ul> <p>(c) Based on act to comprehensively support daily and social lives of persons with disabilities</p> <ul style="list-style-type: none"> <li>- welfare services for persons with disabilities</li> <li>- consultation support services</li> <li>- services to support regional life</li> <li>- management of community activity support centers</li> </ul> <p>3. Activities to support employment by agricultural production, processing, sales, and outsourcing of agricultural operations</p> <p>4. Human resource development and training</p> <p>(6) Other activities necessary to achieve the objectives of the Association.</p> |  | <p>(1) Promotion of international exchanges</p> <p>(2) Promotion of international understanding</p> <p>(3) Promoting international cooperation</p> <p>(4) Other activities necessary for the fulfillment of public good</p>                                                                                                   |  |
| Name of officers                                                                                                                                                                                                         | <p>Number of officers: 7</p> <p>Representative Director and President: Ryosei Oya</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  | <p>Number of officers: 26</p> <p>President: Yasuhiro Tsuji</p>                                                                                                                                                                                                                                                                |  |
| Association chart on transactions between relevant public interest corporations and JICA                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |                                                                                                                                                                                                                                            |  |
| Assets                                                                                                                                                                                                                   | 4,397,472,443 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | 573,753,912 yen                                                                                                                                                                                                                                                                                                               |  |
| Liabilities                                                                                                                                                                                                              | 2,260,294,081 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | 28,681,035 yen                                                                                                                                                                                                                                                                                                                |  |
| (Statement of changes in net assets)                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                                                                                                                                               |  |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                | 2,030,594,773 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | 541,353,031 yen                                                                                                                                                                                                                                                                                                               |  |
| Changes in general net assets                                                                                                                                                                                            | <p>○Revenues</p> <ul style="list-style-type: none"> <li>• Subsidy received, etc. 101,781,181 yen</li> <li>• Other revenues 3,779,756,335 yen</li> </ul> <p>○Expenses 3,847,167,637 yen</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | <p>○Revenues</p> <ul style="list-style-type: none"> <li>• Subsidy received, etc. 88,033,177 yen</li> <li>• Other revenues 84,319,299 yen</li> </ul> <p>○Expenses 174,001,493 yen</p>                                                                                                                                          |  |
| Changes in specified net assets                                                                                                                                                                                          | <p>○Revenues</p> <ul style="list-style-type: none"> <li>• Subsidy received, etc. 72,213,710 yen</li> <li>• Other revenues 0 yen</li> </ul> <p>○Expenses 0 yen</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | <p>○Revenues</p> <ul style="list-style-type: none"> <li>• Subsidy received, etc. 0 yen</li> <li>• Other revenues 5,368,863 yen</li> </ul> <p>○Expenses 0 yen</p>                                                                                                                                                              |  |
| Balance of net assets at the end of the fiscal year                                                                                                                                                                      | 2,137,178,362 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | 545,072,877 yen                                                                                                                                                                                                                                                                                                               |  |
| (Statement of activities)                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                                                                                                                                               |  |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | -                                                                                                                                                                                                                                                                                                                             |  |
| Total revenues for the current period                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | -                                                                                                                                                                                                                                                                                                                             |  |
| Total expenditures for the current period                                                                                                                                                                                | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | -                                                                                                                                                                                                                                                                                                                             |  |
| Net balance of revenues and expenditures for the current period                                                                                                                                                          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | -                                                                                                                                                                                                                                                                                                                             |  |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc.                                                                                                                     | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | N/A                                                                                                                                                                                                                                                                                                                           |  |
| Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | N/A                                                                                                                                                                                                                                                                                                                           |  |
| Details of receivables and payables to relevant public interest corporations                                                                                                                                             | Accounts payable: 384,122,153 yen, Accounts receivable: N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  | N/A                                                                                                                                                                                                                                                                                                                           |  |
| Details of debt guarantee                                                                                                                                                                                                | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | N/A                                                                                                                                                                                                                                                                                                                           |  |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts) | <p>Total operating revenues: 3,746,064,344 yen</p> <p>(Breakdown: JICA transactions 1,560,535,403 yen 41.7 %)</p> <p>Competitive contract ( 1,257,731,686 yen 80.6 %)</p> <p>Planning competition and public selection ( 302,764,567 yen 19.4 %)</p> <p>Non-competitive negotiated contracts ( 16,200 yen 0.0 %)</p> <p>Other ( 22,950 yen 0.0 %)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  | <p>Total operating revenues: 65,473,884 yen</p> <p>(Breakdown: JICA transactions 34,003,127 yen 51.9 %)</p> <p>Competitive contract ( 0 yen 0.0 %)</p> <p>Planning competition and public selection ( 33,136,896 yen 97.5 %)</p> <p>Non-competitive negotiated contracts ( 0 yen 0.0 %)</p> <p>Other ( 866,231 yen 2.5 %)</p> |  |

(Note 1) The above amount pertains to the period from April 1, 2023, through March 31, 2024.

| Corporation type and name                                                                                                                                                                                                                    | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                       |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Items                                                                                                                                                                                                                                        | The Association of Nikkei & Japanese Abroad                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | Kitakyushu International Techno-Cooperative Association                                                                                                                                                                                                                                                                                                                             |  |
| Outline of operations                                                                                                                                                                                                                        | (1) Support and promulgation of economic, cultural, educational, and social activities in cooperation with overseas and domestic Japan-related organizations or by itself.<br>(2) Cooperation pertaining to carrying out of international cooperative activities and international exchange activities.<br>(3) Collaboration with municipalities and international exchange associations<br>(4) Promulgation both at home and abroad of research outcomes and knowledge regarding activities pertaining international cooperation and international exchange endeavors<br>(5) Provision of information and collaboration regarding migration and overseas expansion of businesses<br>(6) Establishment and operation of centers for Japanese abroad<br>(7) Consultations and intermediation for and regarding Japanese abroad<br>(8) Publicity of and edification regarding situations in Japan<br>(9) Organizing of the convention of Nikkei and Japanese abroad<br>(10) Edification regarding investment from overseas, investment overseas, and businesses<br>(11) Other activities necessary for the fulfillment of public good |  | (1) Development of necessary research studies and educational curriculums, creation and undertaking of training programs, dispatch of experts, and transfer of technologies overseas<br>(2) Planning and undertaking of activities to promote international goodwill<br>(3) Planning and undertaking of other activities for the purpose of fulfilling the aims of this association |  |
| Name of officers                                                                                                                                                                                                                             | Number of officers: 17<br>Representative Director and President: Yoshihiro Murai                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | Number of officers: 11<br>President: Ikuya Yamamoto                                                                                                                                                                                                                                                                                                                                 |  |
| Association chart on transactions between relevant public interest corporations and JICA                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                                                                                                                                                                                                                                                                                                  |  |
| Assets                                                                                                                                                                                                                                       | 189,993,193 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | 611,300,732 yen                                                                                                                                                                                                                                                                                                                                                                     |  |
| Liabilities                                                                                                                                                                                                                                  | 122,877,270 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | 22,635,251 yen                                                                                                                                                                                                                                                                                                                                                                      |  |
| (Statement of changes in net assets)                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                     |  |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                                    | 59,057,772 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | 612,576,653 yen                                                                                                                                                                                                                                                                                                                                                                     |  |
| Changes in general net assets                                                                                                                                                                                                                | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 408,787,554 yen<br>○Expenses 398,734,903 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  | ○Revenues<br>• Subsidy received, etc. 32,700,000 yen<br>• Other revenues 128,725,984 yen<br>○Expenses 185,337,156 yen                                                                                                                                                                                                                                                               |  |
| Changes in specified net assets                                                                                                                                                                                                              | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 1,000,000 yen<br>○Expenses 2,994,500 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 0 yen<br>○Expenses 0 yen                                                                                                                                                                                                                                                                                            |  |
| Balance of net assets at the end of the fiscal year                                                                                                                                                                                          | 67,115,923 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | 588,665,481 yen                                                                                                                                                                                                                                                                                                                                                                     |  |
| (Statement of activities)                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                     |  |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | -                                                                                                                                                                                                                                                                                                                                                                                   |  |
| Total revenues for the current period                                                                                                                                                                                                        | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | -                                                                                                                                                                                                                                                                                                                                                                                   |  |
| Total expenditures for the current period                                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | -                                                                                                                                                                                                                                                                                                                                                                                   |  |
| Net balance of revenues and expenditures for the current period                                                                                                                                                                              | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | -                                                                                                                                                                                                                                                                                                                                                                                   |  |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc. | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  | N/A                                                                                                                                                                                                                                                                                                                                                                                 |  |
| Details of receivables and payables to relevant public interest corporations                                                                                                                                                                 | Accounts payable: 19,682,586 yen, Accounts receivable: N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | N/A                                                                                                                                                                                                                                                                                                                                                                                 |  |
| Details of debt guarantee                                                                                                                                                                                                                    | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  | N/A                                                                                                                                                                                                                                                                                                                                                                                 |  |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)                     | Total operating revenues: 395,186,444 yen<br>(Breakdown: JICA transactions 218,275,452 yen 55.2 %)<br>Competitive contract ( 81,260,605 yen 37.2 %)<br>Planning competition and public selection ( 27,131,030 yen 12.4 %)<br>Non-competitive negotiated contracts ( 109,868,017 yen 50.3 %)<br>Other ( 15,800 yen 0.0 %)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | Total operating revenues: 123,226,420 yen<br>(Breakdown: JICA transactions 105,390,644 yen 85.5 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 105,390,644 yen 100.0 %)<br>Non-competitive negotiated contracts ( 0 yen 0.0 %)<br>Other ( 0 yen 0.0 %)                                                                                    |  |

(Note 1) The above amount pertains to the period from April 1, 2023, through March 31, 2024.

(Note 1) The above amount pertains to the period from April 1, 2023, through March 31, 2024.

| Corporation type and name                                                                                                                                                                                                                    | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                              |  | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Items                                                                                                                                                                                                                                        | Japan International Medical TEchnology Foundation                                                                                                                                                                                                                                                                                                                                                                                                                          |  | International Civil and Commercial Law Centre Foundation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| Outline of operations                                                                                                                                                                                                                        | (1) Training for overseas experts in the medical technology field<br>(2) Dispatch of Japanese medical technology and related experts overseas<br>(3) International cooperation activities with domestic and overseas medical-related organizations<br>(4) Research and enlightenment activities for domestic and overseas medical technology<br>(5) Disaster medical activities<br>(6) Other activities necessary for the achievement of objectives of this corporate body |  | (1) Implementation and support of training programs for individuals involved in civil and commercial laws, primarily in the Asia region<br>(2) Invitation and dispatch of domestic and international researchers and experts in civil and commercial law, as well as support for such activities<br>(3) Organization and support of lectures, study groups, symposiums, seminars, and other gatherings aimed at investigation, research, training, and information exchange related to domestic and international civil and commercial law<br>(4) Collection of information and materials, and implementation and support of investigations and research related to domestic and international civil and commercial law<br>(5) Publication and distribution of journals, literature, and other materials<br>(6) Collaboration and cooperation with relevant domestic and international institutions and organizations<br>(7) Other activities necessary for the achievement of objectives of this corporate body |  |
| Name of officers                                                                                                                                                                                                                             | Number of officers: 15<br><br>Representative Director and Chairman: Shigeki Hayashi                                                                                                                                                                                                                                                                                                                                                                                        |  | Number of officers: 10<br><br>Representative Director and Chairman: Kuniharu Nakamura<br>Director: Gotaro Ogawa (Former Director General of the General Affairs Department, JICA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Association chart on transactions between relevant public interest corporations and JICA                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |
| Assets                                                                                                                                                                                                                                       | 50,627,962 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  | 147,499,903 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
| Liabilities                                                                                                                                                                                                                                  | 23,427,870 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  | 7,137,796 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| (Statement of changes in net assets)                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                                    | 34,589,168 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  | 137,351,770 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
| Changes in general net assets                                                                                                                                                                                                                | ○ Revenues<br>• Subsidy received, etc. 1,298,478 yen<br>• Other revenues 70,873,252 yen<br>○ Expenses 72,720,736 yen                                                                                                                                                                                                                                                                                                                                                       |  | ○ Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 78,965,687 yen<br>○ Expenses 75,955,350 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |
| Changes in specified net assets                                                                                                                                                                                                              | ○ Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 0 yen<br>○ Expenses 6,840,070 yen                                                                                                                                                                                                                                                                                                                                                                         |  | ○ Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 0 yen<br>○ Expenses 0 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |
| Balance of net assets at the end of the fiscal year                                                                                                                                                                                          | 27,200,092 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  | 140,362,107 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
| (Statement of activities)                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Total revenues for the current period                                                                                                                                                                                                        | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Total expenditures for the current period                                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Net balance of revenues and expenditures for the current period                                                                                                                                                                              | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc. | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| Details of receivables and payables to relevant public interest corporations                                                                                                                                                                 | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  | Accounts payable: 35,243,716 yen, Accounts receivable: N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |
| Details of debt guarantee                                                                                                                                                                                                                    | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)                     | Total operating revenues: 50,294,885 yen<br>(Breakdown: JICA transactions 32,787,554 yen 65.2 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 32,787,554 yen 100.0 %)<br>Non-competitive negotiated contracts ( 0 yen 0.0 %)<br>Other ( 0 yen 0.0 %)                                                                                                                                                                              |  | Total operating revenues: 60,605,487 yen<br>(Breakdown: JICA transactions 60,605,487 yen 100.0 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 0 yen 0.0 %)<br>Non-competitive negotiated contracts ( 60,605,487 yen 100.0 %)<br>Other ( 0 yen 0.0 %)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |

(Note 1) The above amount pertains to the period from April 1, 2023, through March 31, 2024.



| Corporation type and name                                                                                                                                                                                                                    | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Items                                                                                                                                                                                                                                        | Supporting Organization of J.O.C.V.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Takikawa International Exchange Association                                                                                                                                                                                                                                                   |
| Outline of operations                                                                                                                                                                                                                        | (1) Activities for the diffusion of cooperation volunteers' activities for awareness raising and for understanding promotion<br>(2) Activities for promoting participation in cooperation volunteers<br>(3) Activities for assisting cooperation volunteers' local activities<br>(4) Activities for leveraging cooperation volunteers' experience for society<br>(5) Social contribution projects based on collaboration with citizen volunteers<br>(6) Activities for placement and staffing<br>(7) Other activities necessary to achieve the objectives of this corporation | (1) Activities for international exchange<br>(2) Activities for international cooperation<br>(3) Activities for fostering international understanding<br>(4) Activities for promoting multiculturalism<br>(5) Other activities necessary to fulfill the purposes of the Association           |
| Name of officers                                                                                                                                                                                                                             | Number of officers: 17<br><br>President and Representative Director: Yoichi Akashi<br>Standing Director General: Teiji Takeshita<br>(Former Director General of Secretariat of Japan Overseas Cooperation Volunteers, JICA)                                                                                                                                                                                                                                                                                                                                                   | Number of officers: 21<br><br>President: Norikazu Mizuguchi                                                                                                                                                                                                                                   |
| Association chart on transactions between relevant public interest corporations and JICA                                                                                                                                                     | <pre> graph LR     JICA -- "(Operation Consent)" --&gt; SOJOCV[Supporting Organization of J.O.C.V.]           </pre>                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <pre> graph LR     JICA -- "(Operation Consent)" --&gt; TIEA[Takikawa International Exchange Association]           </pre>                                                                                                                                                                    |
| Assets                                                                                                                                                                                                                                       | 66,110,760 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 53,532,047 yen                                                                                                                                                                                                                                                                                |
| Liabilities                                                                                                                                                                                                                                  | 13,174,835 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 5,295,802 yen                                                                                                                                                                                                                                                                                 |
| (Statement of changes in net assets)                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                                    | 40,102,906 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 49,764,587 yen                                                                                                                                                                                                                                                                                |
| Changes in general net assets                                                                                                                                                                                                                | ○Revenues<br>• Subsidy received, etc. 3,000,000 yen<br>• Other revenues 145,631,583 yen<br>○Expenses 135,798,564 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ○Revenues<br>• Subsidy received, etc. 4,150,000 yen<br>• Other revenues 35,849,148 yen<br>○Expenses 41,527,490 yen                                                                                                                                                                            |
| Changes in specified net assets                                                                                                                                                                                                              | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 0 yen<br>○Expenses 0 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 0 yen<br>○Expenses 0 yen                                                                                                                                                                                                      |
| Balance of net assets at the end of the fiscal year                                                                                                                                                                                          | 52,935,925 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 48,236,245 yen                                                                                                                                                                                                                                                                                |
| (Statement of activities)                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | -                                                                                                                                                                                                                                                                                             |
| Total revenues for the current period                                                                                                                                                                                                        | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | -                                                                                                                                                                                                                                                                                             |
| Total expenditures for the current period                                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | -                                                                                                                                                                                                                                                                                             |
| Net balance of revenues and expenditures for the current period                                                                                                                                                                              | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | -                                                                                                                                                                                                                                                                                             |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc. | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | N/A                                                                                                                                                                                                                                                                                           |
| Details of receivables and payables to relevant public interest corporations                                                                                                                                                                 | Accounts payable: 25,287,128 yen, Accounts receivable: N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/A                                                                                                                                                                                                                                                                                           |
| Details of debt guarantee                                                                                                                                                                                                                    | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | N/A                                                                                                                                                                                                                                                                                           |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)                     | Total operating revenues: 138,136,034 yen<br>(Breakdown: JICA transactions 122,356,442 yen 88.6 %)<br>Competitive contract ( 118,732,426 yen 97.0 %)<br>Planning competition and public selection ( 0 yen 0.0 %)<br>Non-competitive negotiated contracts ( 2,030,366 yen 1.7 %)<br>Other ( 1,593,650 yen 1.3 %)                                                                                                                                                                                                                                                               | Total operating revenues: 33,719,902 yen<br>(Breakdown: JICA transactions 26,960,658 yen 80.0 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 26,960,658 yen 100.0 %)<br>Non-competitive negotiated contracts ( 0 yen 0.0 %)<br>Other ( 0 yen 0.0 %) |

| Corporation type and name                                                                                                                                                                                                                    | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Items                                                                                                                                                                                                                                        | Tokachi Regional Activation Support Organization                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | Foundation for Advanced Studies on International Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |
| Outline of operations                                                                                                                                                                                                                        | (1) Business about local problem solution<br>(2) Business about activation of area<br>(3) Business related to employee training, recruitment activities, and internships at local companies<br>(4) Business of paid employment placement based on Employment Security Act<br>(5) Business of undertaking of various operations<br>(6) Business of renting various equipments, etc.<br>(7) Business of food produce and sales<br>(8) Other business required to achieve the purpose of the corporation |  | (1) Cultivation of human resources for international development<br>(2) Research and surveys for international development and assistance policy<br>(3) Cooperation for advanced studies regarding international development<br>(4) Technical cooperation projects overseas<br>(5) Cooperation for private-sector business activities contributing to international development<br>(6) Dissemination of information, edification, and publicity regarding international development<br>(7) Activities in Japan drawing on insights from aforementioned activities<br>(8) Other activities necessary to fulfill the aims of this foundation |  |
| Name of officers                                                                                                                                                                                                                             | Number of officers: 11<br>Chairman (Representative Director): Takeharu Matsumoto                                                                                                                                                                                                                                                                                                                                                                                                                      |  | Number of officers: 7<br>President: Tsuneco Sugishita                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |
| Association chart on transactions between relevant public interest corporations and JICA                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                      |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| Assets                                                                                                                                                                                                                                       | 16,461,010 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  | 614,430,257 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |
| Liabilities                                                                                                                                                                                                                                  | 21,434,429 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  | 45,839,325 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |
| (Statement of changes in net assets)                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                                    | (4,194,844) yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | 616,431,229 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |
| Changes in general net assets                                                                                                                                                                                                                | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 52,124,466 yen<br>○Expenses 52,903,041 yen                                                                                                                                                                                                                                                                                                                                                                                            |  | ○Revenues<br>• Subsidy received, etc. 1,000,000 yen<br>• Other revenues 193,314,466 yen<br>○Expenses 242,154,763 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |
| Changes in specified net assets                                                                                                                                                                                                              | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 0 yen<br>○Expenses 0 yen                                                                                                                                                                                                                                                                                                                                                                                                              |  | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 0 yen<br>○Expenses 0 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |
| Balance of net assets at the end of the fiscal year                                                                                                                                                                                          | (4,973,419) yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | 568,590,932 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |
| (Statement of activities)                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| Total revenues for the current period                                                                                                                                                                                                        | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| Total expenditures for the current period                                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| Net balance of revenues and expenditures for the current period                                                                                                                                                                              | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc. | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| Details of receivables and payables to relevant public interest corporations                                                                                                                                                                 | Accounts payable: 1,099,000 yen, Accounts receivable: 489,745 yen                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| Details of debt guarantee                                                                                                                                                                                                                    | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)                     | Total operating revenues: 52,086,094 yen<br>(Breakdown: JICA transactions 26,837,543 yen 51.5 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 24,781,884 yen 92.3 %)<br>Non-competitive negotiated contracts ( 2,038,554 yen 7.6 %)<br>Other ( 17,105 yen 0.1 %)                                                                                                                                                                                             |  | Total operating revenues: 190,958,701 yen<br>(Breakdown: JICA transactions 174,399,834 yen 91.3 %)<br>Competitive contract ( 19,719,790 yen 11.3 %)<br>Planning competition and public selection ( 148,891,181 yen 85.4 %)<br>Non-competitive negotiated contracts ( 678,858 yen 0.4 %)<br>Other ( 5,110,005 yen 2.9 %)                                                                                                                                                                                                                                                                                                                    |  |

(Note 1) The above amount pertains to the period from April 1, 2023, through March 31, 2024.

| Corporation type and name                                                                                                                                                                                                                    | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Items                                                                                                                                                                                                                                        | The Overseas Coastal Area Development Institute of Japan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Asia SEED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Outline of operations                                                                                                                                                                                                                        | (1) Research and studies for projects<br>1. Research and studies on global coastal area development and international logistics<br>2. Cooperative projects related to coastal development and logistics overseas<br>(2) International cooperation support activities<br>1. Transfer of Japanese technology concerning coastal development and logistics<br>2. Gathering and analyzing information on global coastal development and international logistics<br>(3) International exchange and publicity<br>1. Promotion of international relations with overseas researchers and experts on coastal development and logistics<br>2. Organizing of study sessions and lectures and publications on global coastal development and international logistics<br>3. Joint research on global coastal development and international logistics with domestic and overseas institutions<br>(4) Other activities necessary for fulfilling the aims of the Center | (1) Research, information collection and analysis of issues related to education, scientific technology, culture, economy and industry between Japan and Asian-Pacific region and other nations and proposals on these issues<br>(2) Development of cooperative projects and implementation of consulting on concrete issues based on the preceding article<br>(3) Promotion of interactions among government officers, educators, researchers and other people concerned by collaborative researches, seminars and similar activities<br>(4) Support on exchange of students and trainees between Japan and other nations<br>(5) Development of professional skills of international students and trainees and job placement to provide them employment opportunities<br>(6) Other related issues |
| Name of officers                                                                                                                                                                                                                             | Number of officers: 8<br><br>President: Koichi Miyake                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Number of officers: 16<br><br>Chairman: Hikaru Shozawa                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Association chart on transactions between relevant public interest corporations and JICA                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Assets                                                                                                                                                                                                                                       | 2,205,715,918 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 370,200,218 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Liabilities                                                                                                                                                                                                                                  | 203,832,677 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 48,965,397 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| (Statement of changes in net assets)                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                                    | 1,984,691,951 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Changes in general net assets                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| ○Revenues<br>• Subsidy received, etc.<br>• Other revenues<br>○Expenses                                                                                                                                                                       | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 953,090,677 yen<br>○Expenses 935,899,387 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | ○Revenues<br>• Subsidy received, etc. -<br>• Other revenues -<br>○Expenses -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Changes in specified net assets                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| ○Revenues<br>• Subsidy received, etc.<br>• Other revenues<br>○Expenses                                                                                                                                                                       | ○Revenues<br>• Subsidy received, etc. 0 yen<br>• Other revenues 0 yen<br>○Expenses 0 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ○Revenues<br>• Subsidy received, etc. -<br>• Other revenues -<br>○Expenses -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Balance of net assets at the end of the fiscal year                                                                                                                                                                                          | 2,001,883,241 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 321,234,821 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| (Statement of activities)                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 313,409,385 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Total revenues for the current period                                                                                                                                                                                                        | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 323,009,014 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Total expenditures for the current period                                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 315,183,578 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Net balance of revenues and expenditures for the current period                                                                                                                                                                              | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 7,825,436 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc. Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc. | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Details of receivables and payables to relevant public interest corporations                                                                                                                                                                 | Accounts payable: 106,635,674 yen, Accounts receivable: N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Accounts payable: 55,325,208 yen, Accounts receivable: 153,700 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Details of debt guarantee                                                                                                                                                                                                                    | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)                     | Total operating revenues: 942,041,620 yen<br>(Breakdown: JICA transactions 640,602,894 yen 68.0 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 626,959,924 yen 97.9 %)<br>Non-competitive negotiated contracts ( 13,642,970 yen 2.1 %)<br>Other ( 0 yen 0.0 %)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Total operating revenues: 322,948,210 yen<br>(Breakdown: JICA transactions 230,163,202 yen 71.3 %)<br>Competitive contract ( 79,184,208 yen 34.4 %)<br>Planning competition and public selection ( 150,978,994 yen 65.6 %)<br>Non-competitive negotiated contracts ( 0 yen 0.0 %)<br>Others ( 0 yen 0.0 %)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

(Note 1) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.  
 (Note 2) The above amount pertains to the period from April 1, 2023, through March 31, 2024.

| Corporation type and name                                                                                                                                                                                                                                            | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                           | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Items                                                                                                                                                                                                                                                                | ACE                                                                                                                                                                                                                                                                                                                                                                     | International Farmers Participation Technical Net-work                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Outline of operations                                                                                                                                                                                                                                                | (1)Children's Rights Promotion Project: Aiming to increase the number of people and organizations that respect children's rights and to realize children's rights.<br>(2)Engagement Project: Promoting public relations and participation in social issues to create activities together.<br>(3)Other necessary projects to achieve the objectives of this corporation. | (1) Activities regarding international cooperation<br>1. As support for small-scale farmers, development of appropriate technologies regarding upland crop, rice cultivation, vegetable cultivation, improvement of agricultural instruments, and irrigation<br>2. Gathering and providing information on agricultural technology for small-scale farmers<br>3. Survey of situations of local agriculture, and research and development for appropriate technologies<br>4. Capacity building of local residents and technological support<br>5. Training in Japan as well as at operation site<br>6. Support through dispatching experts<br>(2) Activities related to revitalization of economic activities<br>1. Cooperation for participatory rural development through appropriate agricultural technology<br>2. Cooperation for farmers to participate in local agricultural cooperatives, etc.<br>3. Cooperation for training of appropriate agricultural technology for local farmers<br>(3) Activities related to promotion of learning<br>1. Development, research, and study of appropriate technology for local small-scale farmers<br>2. Exchange with Japanese farmers, students and experts engaging in international cooperation<br>3. Support and cooperation to universities and research institutions |
| Name of officers                                                                                                                                                                                                                                                     | Number of officers: 14<br><br>President: Yuka Onoe                                                                                                                                                                                                                                                                                                                      | Number of officers: 7<br><br>President: Hai Sakurai<br>Director: Kazuo Nagai<br>(Former Director General of the Tsukuba Center of JICA)<br>Director: Yoshihiko Nishimura<br>(Former Deputy Director of the Tsukuba Center of JICA)<br>Auditor: Kyojin Mima<br>(Former Chief Representative of JICA Nigeria Office)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Association chart on transactions between relevant public interest corporations and JICA                                                                                                                                                                             | <div><div>JICA</div><div>→</div><div>ACE</div></div> <div>(Operation Consignment)</div>                                                                                                                                                                                                                                                                                 | <div><div>JICA</div><div>→</div><div>International Farmers Participation Technical Net-work</div></div> <div>(Operation Consignment)</div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Assets                                                                                                                                                                                                                                                               | 143,888,837 yen                                                                                                                                                                                                                                                                                                                                                         | 59,394,360 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Liabilities                                                                                                                                                                                                                                                          | 67,523,815 yen                                                                                                                                                                                                                                                                                                                                                          | 35,250,534 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| (Statement of changes in net assets)                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                                                            | -                                                                                                                                                                                                                                                                                                                                                                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Changes in general net assets                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| ○Revenues                                                                                                                                                                                                                                                            | ○Revenues                                                                                                                                                                                                                                                                                                                                                               | ○Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| • Subsidy received, etc.                                                                                                                                                                                                                                             | • Subsidy received, etc. -                                                                                                                                                                                                                                                                                                                                              | • Subsidy received, etc. -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| • Other revenues                                                                                                                                                                                                                                                     | • Other revenues -                                                                                                                                                                                                                                                                                                                                                      | • Other revenues -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| ○Expenses                                                                                                                                                                                                                                                            | ○Expenses -                                                                                                                                                                                                                                                                                                                                                             | ○Expenses -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Changes in specified net assets                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| ○Revenues                                                                                                                                                                                                                                                            | ○Revenues                                                                                                                                                                                                                                                                                                                                                               | ○Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| • Subsidy received, etc.                                                                                                                                                                                                                                             | • Subsidy received, etc. -                                                                                                                                                                                                                                                                                                                                              | • Subsidy received, etc. -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| • Other revenues                                                                                                                                                                                                                                                     | • Other revenues -                                                                                                                                                                                                                                                                                                                                                      | • Other revenues -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| ○Expenses                                                                                                                                                                                                                                                            | ○Expenses -                                                                                                                                                                                                                                                                                                                                                             | ○Expenses -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Balance of net assets at the end of the fiscal year                                                                                                                                                                                                                  | 76,365,022 yen                                                                                                                                                                                                                                                                                                                                                          | 24,143,826 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| (Statement of activities)                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                                                            | 36,075,911 yen                                                                                                                                                                                                                                                                                                                                                          | 20,035,187 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Total revenues for the current period                                                                                                                                                                                                                                | 263,961,817 yen                                                                                                                                                                                                                                                                                                                                                         | 101,511,358 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Total expenditures for the current period                                                                                                                                                                                                                            | 223,672,706 yen                                                                                                                                                                                                                                                                                                                                                         | 97,402,719 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Net balance of revenues and expenditures for the current period                                                                                                                                                                                                      | 40,289,111 yen                                                                                                                                                                                                                                                                                                                                                          | 4,108,639 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc.<br>Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.                      | N/A                                                                                                                                                                                                                                                                                                                                                                     | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Details of receivables and payables to relevant public interest corporations                                                                                                                                                                                         | N/A                                                                                                                                                                                                                                                                                                                                                                     | Accounts payable: 19,400 yen, Accounts receivable: N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Details of debt guarantee                                                                                                                                                                                                                                            | N/A                                                                                                                                                                                                                                                                                                                                                                     | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts)                                             | Total operating revenues: 90,270,545 yen<br>(Breakdown: JICA transactions 66,527,038 yen 73.7 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 55,744,583 yen 83.8 %)<br>Non-competitive negotiated contracts ( 10,524,440 yen 15.8 %)<br>Other ( 258,015 yen 0.4 %)                                                            | Total operating revenues: 101,206,429 yen<br>(Breakdown: JICA transactions 88,493,028 yen 87.4 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 88,219,348 yen 99.7 %)<br>Non-competitive negotiated contracts ( 0 yen 0.0 %)<br>Other ( 273,680 yen 0.3 %)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| (Note 1) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.<br>(Note 2) The above amount pertains to the period from September 1, 2023, through August 31, 2024. |                                                                                                                                                                                                                                                                                                                                                                         | (Note 1) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| Corporation type and name                                                                                                                                                                                                | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  | (Relevant public interest corporations, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| Items                                                                                                                                                                                                                    | Lequio Wings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  | Farmers Cooperative Association                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
| Outline of operations                                                                                                                                                                                                    | (1) Businesses related to specified non-profit activities<br>1. International cooperation activities<br>2. International exchange activities<br>3. Activities regarding to capacity building<br>4. Activities regarding culture, sports, education, and academic exchange<br>5. Activities regarding promotion of communities in Okinawa<br>6. Support for the socially vulnerable and activities to promote peace<br>7. Other activities necessary for fulfilling the aims of this organization<br>(2) Other businesses<br>1. Sales of goods and services |  |  | (1) Joint purchasing of agricultural materials handled by union members<br>(2) Joint acceptance of foreign technical intern trainees for union members<br>(3) Support projects for specified skilled foreign workers for union members<br>(4) Provision of education and information to improve management and technology related to the business of union members or to disseminate knowledge related to union business<br>(5) Welfare projects for union members<br>(6) Free job placement services<br>(7) Projects incidental to the above-mentioned projects |  |  |
| Name of officers                                                                                                                                                                                                         | Number of officers: 7<br><br>President: Chochu Awa                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  | Number of officers: 12<br><br>Representative director: Takashi Kondo                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  |
| Association chart on transactions between relevant public interest corporations and JICA                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
| Assets                                                                                                                                                                                                                   | 19,254,003 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  | 85,803,824 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |  |
| Liabilities                                                                                                                                                                                                              | 391,918 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  | 69,998,713 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |  |
| (Statement of changes in net assets)                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
| Changes in general net assets                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
| ○Revenues                                                                                                                                                                                                                | ○Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  | ○Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |
| • Subsidy received, etc.                                                                                                                                                                                                 | • Subsidy received, etc. -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  | • Subsidy received, etc. -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |  |
| • Other revenues                                                                                                                                                                                                         | • Other revenues -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  | • Other revenues -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| ○Expenses                                                                                                                                                                                                                | ○Expenses -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  | ○Expenses -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |
| Changes in specified net assets                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
| ○Revenues                                                                                                                                                                                                                | ○Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  | ○Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |
| • Subsidy received, etc.                                                                                                                                                                                                 | • Subsidy received, etc. -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  | • Subsidy received, etc. -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |  |
| • Other revenues                                                                                                                                                                                                         | • Other revenues -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  | • Other revenues -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
| ○Expenses                                                                                                                                                                                                                | ○Expenses -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  | ○Expenses -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |
| Balance of net assets at the end of the fiscal year                                                                                                                                                                      | 18,862,085 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  | 15,805,111 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |  |
| (Statement of activities)                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
| Balance of net assets at the beginning of the fiscal year                                                                                                                                                                | 17,756,833 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
| Total revenues for the current period                                                                                                                                                                                    | 35,199,788 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
| Total expenditures for the current period                                                                                                                                                                                | 34,094,536 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
| Net balance of revenues and expenditures for the current period                                                                                                                                                          | 1,105,252 yen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
| Details of contributions and donations to basic funds of relevant public interest corporations, etc.                                                                                                                     | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| Details of membership expenses and burden charges to be borne in order to be allocated to management expenses, operating expenses, etc.                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| Details of receivables and payables to relevant public interest corporations                                                                                                                                             | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| Details of debt guarantee                                                                                                                                                                                                | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| Amounts and ratios in relation to operating revenues, order placement by JICA, etc. (amounts and ratios of competitive contracts, planning competitions and public selections, and non-competitive negotiated contracts) | Total operating revenues: 34,876,053 yen<br>(Breakdown: JICA transactions 34,876,053 yen 100.0 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 34,876,053 yen 100.0 %)<br>Non-competitive negotiated contracts ( 0 yen 0.0 %)<br>Others ( 0 yen 0.0 %)                                                                                                                                                                                                                                                            |  |  | Total operating revenues: 99,799,193 yen<br>(Breakdown: JICA transactions 34,953,551 yen 35.0 %)<br>Competitive contract ( 0 yen 0.0 %)<br>Planning competition and public selection ( 29,515,813 yen 84.4 %)<br>Non-competitive negotiated contracts ( 5,437,738 yen 15.6 %)<br>Others ( 0 yen 0.0 %)                                                                                                                                                                                                                                                           |  |  |

(Note 1) Pursuant to the "Amendment Act to Promote Specified Nonprofit Activities" (established as Act No.70 of 2011), the statement of activities is prepared.