

## Statement of Details Accompanying Financial Reports

As of March 31, 2013

The Nippon Foundation

1. Details of basic funds and specified assets

Figures here are abridged because the complete figures are listed in the footnote in the financial statement titled "Increase/Decrease and Balance of Basic Funds and Specified Assets."

2. Details of Ordinary Reserves

(Unit: Yen)

Category	Balance at start of the fiscal year*	Increase during current fiscal year	Decrease during current fiscal year		Balance at end of the fiscal year**
			From intended use	Other	
Bonus reserves	31,232,000	30,909,000	31,232,000	0	30,909,000
Executive retirement benefit reserves	180,186,720	23,640,300	437,500	0	203,389,520
Employee retirement benefit reserves	818,128,653	81,509,700	39,658,332	0	859,980,021
Reserves for nonperforming loans	644,160,528	0	0	54,097,152	590,063,376

The decrease of 54,097,152 in the "Reserves for nonperforming loans" under the "Other" category was listed in the financial results as a gain on the reversal of the allowance for doubtful receivables, in line with the decrease in the long-term loan balance.

\* Amount carried over from previous fiscal year

\*\* Balance in current fiscal year