

## Notes on the Income Statement

The Income Statement is prepared in the format for income statements specified in the accounting standards for public interest corporations (as determined by “*Liaison council on guidance and supervision of public interest corporations*”, September 17, 1985).

The title “Income Statement” (“*Shushi kessansho*” in Japanese) is stipulated in Article 50, Paragraph 3, of the Motorboat Racing Law of Japan (amended April 1, 2008).

### 1. Scope of funds

The scope of funds includes cash and deposits; accounts receivable; prepayments; suspense payments; accounts payable; corporate tax, residence tax, and other taxes payable; advance receipts; suspense receipts; and deposits received. Balances at the end of the previous fiscal year and at the end of the current fiscal year (excluding accounts for which both these balances were zero) are shown under Paragraph 2 below.

### 2. Breakdown of assets and liabilities included in revenue/expenditure differential carried over to the subsequent fiscal year

(Units: yen)

Account	Balance at end of previous fiscal year	Balance at end of current fiscal year
Cash and deposits	7,884,618,869	4,991,275,311
Accounts receivable	638,093,774	624,183,466
Prepayments	10,647,290	10,562,730
Suspense payments	1,485,717	778,800
<b>Total</b>	<b>8,534,845,650</b>	<b>5,626,800,307</b>
Accounts payable	1,914,784,765	1,153,918,821
Corporate tax, residence tax, and other taxes payable	86,848,400	79,835,700
Advance receipts	1,284,512,276	10,811,687
Deposits received	8,627,856	
<b>Total</b>	<b>3,294,773,297</b>	<b>2,637,166,273</b>
Revenue/expenditure differential carried over to subsequent fiscal year	5,240,072,353	2,989,634,034