

## Balance Sheets

March 31, 2021

Nippon Atomized Metal Powders Corporation

(Yen)

Assets				Liabilities					
Accounts	March 31, 2021	March 31, 2020	Fluctuation	Accounts	March 31, 2021	March 31, 2020	Fluctuation	Sales	
Current Assets	3,726,376,364	2,854,226,900	872,149,464	Current Liabilities	2,153,732,566	1,832,727,950	▲ 321,004,616	6,633,215,482	For the year ended March 31, 2021
Cash and deposits	1,681,239,223	1,260,615,330	420,623,893	Notes payable-trade	270,245,066	252,988,245	▲ 17,256,821	5,300,192,527	For the year ended March 31, 2020
Accounts receivable-trade	789,019,936	516,695,949	272,323,987	Accounts payable-trade	398,290,836	172,737,825	▲ 225,553,011	1,333,022,955	Increase
Finished goods	538,619,720	490,123,303	48,496,417	Accounts payable-other	88,341,953	75,681,914	▲ 12,660,039		
Work in process	324,598,326	234,670,461	89,927,865	Electronically recorded obligations-operating	374,790,996	265,513,339	▲ 109,277,657		
Raw materials	271,170,663	255,925,774	15,244,889	Accrued expenses	54,765,616	44,762,056	▲ 10,003,560	Net income	
Supplies	20,010,756	25,767,539	▲ 5,756,783	Short-term loans payable	434,000,000	900,000,000	466,000,000	746,360,324	For the year ended March 31, 2021
Prepaid expenses	3,891,340	4,343,796	▲ 452,456	Deposits received	5,066,950	5,018,281	▲ 48,669	213,692,601	For the year ended March 31, 2020
Income taxes receivable		46,541,000	▲ 46,541,000	Unearned revenue	886,680	1,182,162	295,482	532,667,723	Increase
Others	98,896,400	786,880	98,109,520	Provision for bonuses	107,900,000	55,150,000	▲ 52,750,000		
Suspense paid consumption tax		19,456,868	▲ 19,456,868	Income taxes payable	343,824,800		▲ 343,824,800		
Allowance for doubtful accounts	▲ 1,070,000	▲ 700,000	▲ 370,000	Others	75,619,669	59,694,128	15,925,541		
Fixed Assets	3,095,291,244	2,998,030,479	97,260,765	Noncurrent liabilities	213,939,871	122,598,154	▲ 91,341,717		
Tangible fixed assets	2,852,279,717	2,826,333,792	25,945,925	Long-term loans payable	66,000,000		▲ 66,000,000		
Buildings and other facilities	1,026,320,132	898,188,504	128,131,628	Asset retirement obligations	5,200,000	5,200,000	0		
Structures	29,242,541	34,210,609	4,968,068	Provision for retirement benefits	131,055,231	117,398,154	▲ 13,657,077		
Machinery and equipment	510,733,823	523,476,526	12,742,703	Lease debt	11,684,640		▲ 11,684,640		
Vehicles and delivery equipment	1,639,597	804,182	835,415						
Tools furniture and fixtures	73,558,854	62,167,451	11,391,403						
Land	1,184,597,120	1,222,597,120	38,000,000						
Construction in progress	15,565,250	84,889,400	69,324,150						
Lease investment assets	10,622,400		10,622,400						
Intangible assets	35,811,434	6,056,762	29,754,672						
Telephone subscription rights	566,009	566,009	0	Total Liabilities	2,367,672,437	1,955,326,104	▲ 412,346,333		
Software	4,445,425	5,490,753	▲ 1,045,328	Net assets			0		
Software in progress	30,800,000		30,800,000	Shareholders' Equity	4,453,910,537	3,897,450,213	556,460,324		
Investments and Other assets	207,200,093	165,639,925	41,560,168	Capital stock	324,750,000	324,750,000	0		
Investment securities	2,281,600	1,414,400	867,200	Retained earnings	4,129,160,537	3,572,700,213	556,460,324		
Investments in capital	14,484,100	14,484,100	0	Valuation and translation adjustments	84,634	▲ 518,938	603,572		
Lease deposits	280,000	361,480	▲ 81,480	Valuation difference on available-for-sale securities	84,634	▲ 518,938	603,572		
Long-term prepaid expenses	1,922,057	5,239,697	▲ 3,317,640						
Insurance funds	97,931,594	90,961,121	6,970,473						
Membership rights			0						
Others	600,000	600,000	0						
Deferred tax assets	89,700,742	52,579,127	37,121,615						
Deferred assets	0	0	0						
Bond issuance cost									
Total Assets	6,821,667,608	5,852,257,379	969,410,229	Total Liabilities and net assets	6,821,667,608	5,852,257,379	▲ 969,410,229		