

**Statement of Financial Activities**  
**for the 2017 Fiscal Year**  
Beginning 1 April 2017 and ending 31 March 2018

Certified Non-Profit Organization  
Human Rights Now

(Unit : Yen)

| Item   | Specified Non-Profit Activities | Other Activities | Total             |
|--|---------------------------------|------------------|-------------------|
| <b>INCREASE (DECREASE) IN GENERAL NET ASSETS</b> |                                 |                  |                   |
| <b>I ORDINARY INCOME</b>                         |                                 |                  |                   |
| 1 Membership Fees                                |                                 |                  |                   |
| Regular memberships                              | 3,683,801                       |                  | 3,683,801         |
| Sponsored memberships                            | 570,993                         |                  | 570,993           |
| Student memberships                              | 63,357                          |                  | 63,357            |
| Corporation memberships                          | 2,400,000                       |                  | 2,400,000         |
| Organization memberships                         | 0                               |                  | 0                 |
| Monthly sponsors                                 | 341,000                         |                  | 341,000           |
| 2 Donation Income                                |                                 |                  |                   |
| Donation income                                  | 3,561,757                       |                  | 3,561,757         |
| Donation Transferred                             | 1,050,804                       |                  | 1,050,804         |
| 3 Subsidies                                      |                                 |                  |                   |
| Public subsidies                                 | 8,995,363                       |                  | 8,995,363         |
| 4 Revenue  |                                 |                  |                   |
| Sales of goods                                   |                                 | 406,700          | 406,700           |
| Sales of books                                   |                                 | 100,396          | 100,396           |
| 5 Other Income                                   |                                 |                  |                   |
| Revenue of Charity Run                           | 2,546,270                       |                  | 2,546,270         |
| Miscellaneous income                             | 2,269,772                       |                  | 2,269,772         |
| Interest income                                  | 78                              |                  | 78                |
| <b>TOTAL ORDINARY INCOME</b>                     | <b>25,483,195</b>               | <b>507,096</b>   | <b>25,990,291</b> |
| <b>II ORDINARY EXPENSES</b>                      |                                 |                  |                   |
| 1 Operating Expenses                             |                                 |                  |                   |
| (1) Personnel expenses                           |                                 |                  |                   |
| Salaries and allowance                           | 8,141,985                       | 62,422           | 8,204,407         |
| Statutory welfare expenses                       | 236,779                         | 10,762           | 247,541           |
| Total personnel expenses                         | 8,378,764                       | 73,184           | 8,451,948         |
| (2) Other expenses                               |                                 | 0                |                   |
| Cost of goods sold                               | 0                               | 312,702          | 312,702           |
| Lectures and events expenses                     | 5,176,550                       | 2,826            | 5,179,376         |
| Traveling and transportation expenses            | 952,708                         | 19,540           | 972,248           |
| Communication expenses                           | 124,407                         | 19,324           | 143,731           |
| Entertainment expenses                           | 0                               | 0                | 0                 |
| Rents  | 840,961                         | 50,082           | 891,043           |
| Utilities expenses                               | 27,139                          | 3,877            | 31,016            |
| Depreciation expenses                            | 0                               | 0                | 0                 |
| Supplies expenses                                | 70,110                          | 3                | 70,113            |
| Taxes and dues                                   | 4                               | 0                | 4                 |
| Shipping expenses                                | 0                               | 0                | 0                 |
| News and books expenses                          | 20,928                          | 189              | 21,117            |
| Office supplies expenses                         | 375,478                         | 10,671           | 386,149           |
| Advertising expenses                             | 1,990,711                       | 2,210            | 1,992,921         |
| Commission fees                                  | 462,226                         | 7,550            | 469,776           |
| Membership fees                                  | 32,489                          | 0                | 32,489            |
| Compensations                                    | 1,058,118                       | 0                | 1,058,118         |
| Conference expenses                              | 799                             | 0                | 799               |
| Miscellaneous expenses                           | 1,689                           | 0                | 1,689             |
| Packing and freight expenses                     | 527,797                         | 2,980            | 530,777           |
| Welfare expenses                                 | 0                               | 0                | 0                 |
| Miscellaneous losses                             | 1,886                           | 0                | 1,886             |
| Total other expenses                             | 11,664,000                      | 431,954          | 12,095,954        |
| Total Operating Expenses                         | 20,042,764                      | 505,138          | 20,547,902        |
| 2 Administrative Expenses                        |                                 |                  | 0                 |
| (1) Personnel expenses                           |                                 |                  | 0                 |

|  |                   |                |                   |
|--|-------------------|----------------|-------------------|
| Salaries and allowance                                 | 2,247,229         |                | 2,247,229         |
| Statutory welfare expenses                             | 419,756           |                | 419,756           |
| Total Personnel Expenses                               | 2,666,985         |                | 2,666,985         |
| (2) Other Expenses                                     |                   |                | 0                 |
| Lectures and events expenses                           | 60,203            |                | 60,203            |
| Traveling and transportation expenses                  | 416,188           |                | 416,188           |
| Communication expenses                                 | 85,716            |                | 85,716            |
| Entertainment expenses                                 | 0                 |                | 0                 |
| Rents  | 500,820           |                | 500,820           |
| Utilities expenses                                     | 38,783            |                | 38,783            |
| Depreciation expenses                                  | 0                 |                | 0                 |
| Supplies expenses                                      | 87                |                | 87                |
| Taxes and dues   | 6                 |                | 6                 |
| Shipping expenses                                      | 0                 |                | 0                 |
| News and books expenses                                | 4,043             |                | 4,043             |
| Office supplies expenses                               | 227,288           |                | 227,288           |
| Advertising expenses                                   | 47,072            |                | 47,072            |
| Commission fees  | 126,310           |                | 126,310           |
| Membership fees  | 61,180            |                | 61,180            |
| Compensations  | 817,828           |                | 817,828           |
| Conference expenses                                    | 140               |                | 140               |
| Miscellaneous expenses                                 | 0                 |                | 0                 |
| Packing and freight expenses                           | 63,493            |                | 63,493            |
| Welfare expenses                                       | 25,260            |                | 25,260            |
| Miscellaneous losses                                   | 60,854            |                | 60,854            |
| Total Other Expenses                                   | 2,535,271         |                | 2,535,271         |
| Total Administrative Expenses                          | 5,202,256         |                | 5,202,256         |
| <b>TOTAL ORDINARY EXPENSES</b>                         | <b>25,245,020</b> | <b>505,138</b> | <b>25,750,158</b> |
| Increase (Decrease) in Ordinary Profit                 | 238,175           | 1,958          | 240,133           |
| Transfer in Separate Accounts                          | 1,958             | △ 1,958        | 0                 |
| Increase (Decrease) in Net Assets before Tax Reduction | 240,133           |                | 240,133           |
| Income Taxes (Current)                                 |                   |                | △ 70,000          |
| Increase (Decrease) in Net Assets                      |                   |                | 170,133           |
| Accumulated Assets at Beginning of the Period          |                   |                | 7,993,689         |
| Accumulated Assets at End of the Period                |                   |                | 8,163,822         |

(Unit: Yen)

| Item  | Specified Non-Profit Activities | Other Activities | Total     |
|---|---------------------------------|------------------|-----------|
| <b>INCREASE (DECREASE) IN RESTRICTED NET ASSETS</b> |                                 |                  |           |
| I DONATION INCOME                                   | 1,900,000                       |                  |           |
| II TRANSFER TO ORDINARY NET ASSETS                  | △ 1,050,804                     |                  |           |
| Increase (Decrease) in Net Assets                   |                                 |                  | 849,196   |
| Accumulated Assets at Beginning of the Period       |                                 |                  | 1,050,804 |
| Accumulated Assets at End of the Period             |                                 |                  | 1,900,000 |

**Balance Sheet for the 2017 Fiscal Year**

As of 31 March 2018

Certified Non-Profit Organization  
Human Rights Now

(Unit: Yen)

| Item                                     | Amount    |                   |
|--|-----------|-------------------|
| <b>I ASSETS</b>                          |           |                   |
| <b>1 CURRENT ASSETS</b>                  |           |                   |
| Cash                                     | 612,069   |                   |
| <b>Ordinary Savings Accounts</b>         |           |                   |
| MUFG UFJ Bank ①                          | 1,919,650 |                   |
| MUFG UFJ Bank ②                          | 1,006,673 |                   |
| MUFG UFJ Bank ③                          | 0         |                   |
| MUFG UFJ Bank ④                          | 191,833   |                   |
| MUFG UFJ Bank (Foreign Currency)         | 106       |                   |
| Japan Post Bank                          | 6,115,318 |                   |
| Rakuten Bank                             | 31,236    |                   |
| Pay-pal                                  | 480,216   |                   |
| <b>Transfer Accounts</b>                 |           |                   |
| Japan Post Bank (General)                | 1,380,661 |                   |
| Japan Post Bank (Future Lawyers Project) | 726,226   |                   |
| Supplies                                 | 925,055   |                   |
| Advances Paid                            | 22,291    |                   |
| Advanced Payment                         | 35,958    |                   |
| Accounts Receivable                      | 485,300   |                   |
| Suspense Payments                        | 10,137    |                   |
| <b>TOTAL CURRENT ASSETS</b>              |           | 13,942,729        |
| <b>2 NONCURRENT ASSETS</b>               |           |                   |
| (1) Investment and Other Assets          |           |                   |
| Deposits                                 | 411,639   |                   |
| <b>Total Investment and Other Assets</b> | 411,639   |                   |
| <b>TOTAL NONCURRENT ASSETS</b>           |           | 411,639           |
| <b>TOTAL ASSETS</b>                      |           | <b>14,354,368</b> |
| <b>II CURRENT LIABILITIES</b>            |           |                   |
| <b>1 CURRENT LIABILITIES</b>             |           |                   |
| Accounts Payable                         | 2,281,097 |                   |
| Advances Received                        | 725,000   |                   |
| Advance Subsidies                        | 1,059,981 |                   |
| Suspense Receipt                         | 152,812   |                   |
| Deposits Received                        | 71,656    |                   |
| <b>TOTAL CURRENT LIABILITIES</b>         |           | 4,290,546         |
| <b>TOTAL LIABILITIES</b>                 |           | 4,290,546         |
| <b>III NET ASSETS</b>                    |           |                   |
| Specified Net Assets                     |           | 1,900,000         |
| Ordinary Net Assets                      |           | 8,163,822         |
| <b>TOTAL NET ASSETS</b>                  |           | <b>10,063,822</b> |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>  |           | <b>14,354,368</b> |

**Inventory of Assets for the 2017 Fiscal Year**

As of 31 March 2018

Certified Non-Profit Organization  
Human Rights Now

(Unit : Yen)

| Item  | Amount    |                   |
|---|-----------|-------------------|
| <b>I ASSETS</b>                                       |           |                   |
| <b>1 CURRENT ASSETS</b>                               |           |                   |
| Cash  | 612,069   |                   |
| Ordinary Savings Accounts                             |           |                   |
| MUFU UFJ Bank ①                                       | 1,919,650 |                   |
| MUFU UFJ Bank ②                                       | 1,006,673 |                   |
| MUFU UFJ Bank ③                                       | 0         |                   |
| MUFU UFJ Bank ④                                       | 191,833   |                   |
| MUFU UFJ Bank (Foreign Currency)                      | 106       |                   |
| Japan Post Bank                                       | 6,115,318 |                   |
| Rakuten Bank  | 31,236    |                   |
| Pay-pal   | 480,216   |                   |
| Transfer Accounts                                     |           |                   |
| Japan Post Bank (General)                             | 1,380,661 |                   |
| Japan Post Bank (Future Lawyers Project)              | 726,226   |                   |
| Supplies  |           |                   |
| Goods   | 189,207   |                   |
| Books   | 735,848   |                   |
| Advances Paid   |           |                   |
| Book replacement purchases                            | 22,291    |                   |
| Advanced Payment                                      |           |                   |
| Secretariat Communications Expenses                   | 35,958    |                   |
| Accounts Receivable                                   |           |                   |
| Net sales of 2018 calendar credit                     | 47,300    |                   |
| Confirmed amount of Japan Fund for Global Environment | 438,000   |                   |
| Suspense Payments                                     |           |                   |
| Phantom withdrawal amount of compensations            | 10,137    |                   |
| <b>TOTAL CURRENT ASSETS</b>                           |           | 13,942,729        |
| <b>2 NONCURRENT ASSETS</b>                            |           |                   |
| (1) Investments and Other Assets                      |           |                   |
| Deposits  | 411,639   |                   |
| Total Investments and Other Assets                    | 411,639   |                   |
| <b>TOTAL NONCURRENT ASSETS</b>                        |           | 411,639           |
| <b>TOTAL ASSETS</b>                                   |           | <b>14,354,368</b> |
| <b>II TOTAL LIABILITIES</b>                           |           |                   |
| <b>1 CURRENT LIABILITIES</b>                          |           |                   |
| Accounts Payable                                      |           |                   |
| Rent of NY Office for 2017                            | 90,500    |                   |
| Rents and utilities for March                         | 19,269    |                   |
| Salaries and allowance for March                      | 1,117,685 |                   |
| Subsidized operating expenses                         | 1,053,643 |                   |
| Advances Received                                     |           |                   |
| Unearned membership fees                              | 725,000   |                   |
| Advance Subsidies                                     |           |                   |
| International Exchange Fund for next period           | 604,455   |                   |
| Unused Lush Japan subsidies                           | 4,398     |                   |
| Unused new year donations                             | 451,128   |                   |
| Suspense Receipt                                      |           |                   |
| Wrong entry in public bank account                    | 152,812   |                   |
| Deposits Received                                     |           |                   |
| Withholding income tax                                | 71,656    |                   |
| <b>TOTAL CURRENT LIABILITIES</b>                      |           | <b>4,290,546</b>  |
| <b>TOTAL LIABILITIES</b>                              |           | <b>4,290,546</b>  |
| <b>NET ASSETS</b>                                     |           | <b>10,063,822</b> |

### Appendix for Financial Statements for the 2017 Fiscal Year

Certified Non-Profit Organization  
Human Rights Now

#### 1. Important Accounting Guidelines

The making of financial statements should be done according to The Standard of NPO Corporation Accounting (Released on 20 July 2010; updated on 12 December 2017; NPO Corporation Accounting Councils).

##### (1) Appraisal Standards and Methods of Inventories

The appraisal on inventories (supplies) is made on cost basis and separate accounts.

##### (2) Accounting on Sales Taxes

The accounting on sales taxes is in tax-included manner.

#### 2. Details of Operating Expenses

(Unit : Yen)

| Item                                  | International Cooperation |                |  |                                 | Total      |
|---------------------------------------|---------------------------|----------------|--|---------------------------------|------------|
|                                       | Children Rights           | Women's Rights | Human Rights Abuse Fact Investigation and Report | Overseas Human Rights Education |            |
| (1) Personnel Expenses                |                           |                |  |                                 |            |
| Directors' compensations              | 1,824,228                 | 624,228        | 187,268  | 1,584,228                       | 4,219,952  |
| Salaries and allowance                | 43,051                    | 43,051         | 21,525   | 21,525                          | 129,152    |
| Statutory welfare expenses            | 1,867,279                 | 667,279        | 208,793  | 1,605,753                       | 4,349,104  |
| (2) Total Personnel Expenses          |                           |                |  |                                 |            |
| Other Expenses                        |                           |                |  |                                 |            |
| Cost of goods sold                    | 804,677                   | 365,381        | 0  | 2,439,316                       | 3,609,374  |
| Training expenses                     | 101,779                   | 126,294        | 143,338  | 276,418                         | 647,829    |
| Lectures and events expenses          | 24,021                    | 9,290          | 262  | 36,612                          | 70,185     |
| Traveling and transportation expenses | 0                         | 0              | 0  | 0                               | 0          |
| Communication expenses                | 50,082                    | 50,082         | 50,082   | 135,975                         | 286,221    |
| Business consignments expenses        | 3,877                     | 3,877          | 3,877  | 3,877                           | 15,508     |
| Rents                                 | 0                         | 0              | 0  | 0                               | 0          |
| Utilities expenses                    | 20                        | 7              | 0  | 34                              | 61         |
| Supplies expenses                     | 1                         | 0              | 0  | 1                               | 2          |
| Taxes and dues                        | 0                         | 0              | 0  | 0                               | 0          |
| Shipping expenses                     | 987                       | 346            | 0  | 1,683                           | 3,016      |
| News and books expenses               | 55,583                    | 19,499         | 1,188  | 94,713                          | 170,983    |
| Office supplies expenses              | 11,511                    | 8,188          | 0  | 19,614                          | 39,313     |
| Advertising expenses                  | 89,782                    | 29,331         | 0  | 244,757                         | 363,870    |
| Commission fees                       | 0                         | 0              | 0  | 0                               | 0          |
| Membership fees                       | 0                         | 0              | 0  | 755,918                         | 755,918    |
| Compensations                         | 0                         | 799            | 0  | 0                               | 799        |
| Leases                                | 0                         | 0              | 1,689  | 0                               | 1,689      |
| Conference expenses                   | 16,398                    | 5,446          | 0  | 26,457                          | 48,301     |
| Insurance premiums                    | 0                         | 0              | 0  | 0                               | 0          |
| Miscellaneous expenses                | 0                         | 0              | 0  | 1,885                           | 1,885      |
| Total Other Expenses                  | 1,158,718                 | 618,540        | 200,436  | 4,037,260                       | 6,014,954  |
| Total                                 | 3,025,997                 | 1,285,819      | 409,229  | 5,643,013                       | 10,364,058 |

(Unit: Yen)

| Item                                  | Investigation for Human Rights Promotion and Protection, Research and Advocacy, and Dissemination |                                     |                                |           | Other Activities | Total of Operations | Total of Administration | Total      |
|---------------------------------------|---|-------------------------------------|--------------------------------|-----------|------------------|---------------------|-------------------------|------------|
|                                       | Human Rights Policy Advocacy  | UN / Int'l Research on HR Standards | Domestic Information Provision | Total     |                  |                     |                         |            |
| (1) Personnel Expenses                |   |                                     |                                |           |                  |                     |                         |            |
| Directors' compensations              | 374,537   | 187,268                             | 3,360,228                      | 3,922,033 | 62,422           | 8,204,407           | 2,247,229               | 10,451,636 |
| Salaries and allowance                | 43,051  | 21,525                              | 43,051                         | 107,627   | 10,762           | 247,541             | 419,756                 | 667,297    |
| Statutory welfare expenses            | 417,588   | 208,793                             | 3,403,279                      | 4,029,660 | 73,184           | 8,451,948           | 2,666,985               | 11,118,933 |
| (2) Total Personnel Expenses          |   |                                     |                                |           |                  |                     |                         |            |
| Other Expenses                        |   |                                     |                                |           |                  |                     |                         |            |
| Cost of goods sold                    | 350,306   | 230,227                             | 986,643                        | 1,567,176 | 2,826            | 5,179,376           | 60,203                  | 5,239,579  |
| Training expenses                     | 24,111  | 52,767                              | 228,001                        | 304,879   | 19,540           | 972,248             | 416,188                 | 1,388,436  |
| Lectures and events expenses          | 5,357   | 569                                 | 48,296                         | 54,222    | 19,324           | 143,731             | 85,716                  | 229,447    |
| Traveling and transportation expenses | 0   | 0                                   | 0                              | 0         | 0                | 0                   | 0                       | 0          |
| Communication expenses                | 50,082  | 454,576                             | 50,082                         | 554,740   | 50,082           | 891,043             | 500,820                 | 1,391,863  |
| Business consignments expenses        | 3,877   | 3,877                               | 3,877                          | 11,631    | 3,877            | 31,016              | 38,783                  | 69,799     |
| Rents                                 | 0   | 0                                   | 0                              | 0         | 0                | 0                   | 0                       | 0          |
| Utilities expenses                    | 4   | 0                                   | 70,045                         | 70,049    | 3                | 70,113              | 87                      | 70,200     |
| Supplies expenses                     | 0   | 0                                   | 2                              | 2         | 0                | 4                   | 6                       | 10         |
| Taxes and dues                        | 0   | 0                                   | 0                              | 0         | 0                | 0                   | 0                       | 0          |
| Shipping expenses                     | 234   | 26                                  | 17,652                         | 17,912    | 189              | 21,117              | 4,043                   | 25,160     |
| News and books expenses               | 13,167  | 3,244                               | 188,084                        | 204,495   | 10,671           | 386,149             | 227,288                 | 613,437    |
| Office supplies expenses              | 327,806   | 313                                 | 1,623,279                      | 1,951,398 | 2,210            | 1,992,921           | 47,072                  | 2,039,993  |
| Advertising expenses                  | 10,827  | 1,271                               | 86,258                         | 98,356    | 7,550            | 469,776             | 126,310                 | 596,086    |
| Commission fees                       | 0   | 29,489                              | 3,000                          | 32,489    | 0                | 32,489              | 61,180                  | 93,669     |
| Membership fees                       | 0   | 36,000                              | 266,200                        | 302,200   | 0                | 1,058,118           | 817,828                 | 1,875,946  |
| Compensations                         | 0   | 0                                   | 0                              | 0         | 0                | 799                 | 140                     | 939        |
| Leases                                | 0   | 0                                   | 0                              | 0         | 0                | 1,689               | 0                       | 1,689      |
| Conference expenses                   | 3,678   | 422                                 | 475,396                        | 479,496   | 2,980            | 530,777             | 63,493                  | 594,270    |
| Insurance premiums                    | 0   | 0                                   | 0                              | 0         | 0                | 0                   | 25,260                  | 25,260     |
| Miscellaneous expenses                | 0   | 1                                   | 0                              | 1         | 0                | 1,886               | 60,854                  | 62,740     |

|                      |           |           |           |           |         |            |           |            |
|----------------------|-----------|-----------|-----------|-----------|---------|------------|-----------|------------|
| Total Other Expenses | 789,449   | 812,782   | 4,046,815 | 5,649,046 | 431,954 | 12,095,954 | 2,535,271 | 14,631,225 |
| Total                | 1,207,037 | 1,021,575 | 7,450,094 | 9,678,706 | 505,138 | 20,547,902 | 5,202,256 | 25,750,158 |

3. Details of Transfer from Specified Net Assets to Ordinary Net Assets

The details of transfer from specified net assets to ordinary net assets is as the following:

(Unit: Yen)

| Content   | Amount    |
|---|-----------|
| Transfer to Ordinary Income   |           |
| Transfer to overseas human rights education projects  | 643,820   |
| Transfer to human rights abuse investigation and research for promotion and of human rights | 406,984   |
| Total   | 1,050,804 |

4. Details of Donations with Restricted Usages

The details of donations with restricted usages is as the following:

(Unit: Yen)

| Content   | Beginning of the Period | Increase   | Decrease   | End of the Period | Note  |
|---|-------------------------|------------|------------|-------------------|---|
| Donation for Future Lawyers Fund  | 643,820                 |            | 643,820    | 0                 | Donations for overseas human rights education projects  |
| Donation for Prevention of AV Starring Coercion   | 406,984                 |            | 406,984    | 0                 | Donations for women's human rights projects   |
| Post-Disaster Recovery Burma Fund   | 0                       | 1,900,000  |            | 1,900,000         | Donations for projects on overseas human rights education and human rights policy advocacy (post-disaster recovery related) |
| Independent Administrative Corporation<br>The Environment Restoration and Conservation Agency   | 0                       | 1,441,000  | 1,441,000  | 0                 | Subsidies for overseas human rights education projects  |
| Independent Administrative Corporation<br>Asia and Culture Creation Cooperation Subsidy Program | 171,047                 | 1,747,900  | 1,314,492  | 604,455           | Subsidies for overseas human rights education projects  |
| Lush Japan Limited<br>Lush Japan Charity Bank   | 630,103                 |            | 625,705    | 4,398             | Subsidies for human rights policy advocacy projects   |
| Japanese Trade Union Confederation<br>Cooperative Love Campaign                                 | 201,342                 | 900,000    | 1,101,342  | 0                 | Subsidies for overseas human rights education projects  |
| Charitable Fund Asia Community Trust<br>ACT Asian Students Internship Subsidies Program         | 46,267                  |            | 46,267     | 0                 | Subsidies for children's rights projects  |
| Japan Post Limited<br>Allocation of New Year Donations  | 0                       | 4,963,952  | 4,512,824  | 451,128           | Subsidies for domestic information provision projects   |
| Total   | 2,099,563               | 10,952,852 | 10,092,434 | 2,959,981         |   |