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ABC Company

## **Actuarial Valuation Report Disclosure for Fiscal Year Ending December 31, 2020 and 2021 Benefit Cost under US GAAP**

January 2021

ABC Company

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## Section 2: Accounting exhibits

### 2.1 Disclosed benefit cost

All monetary amounts shown in Japanese Yen

| Fiscal Year Ending   | 12/31/2020 |
|--|------------|
| <b>A Disclosed Benefit Cost</b>                              |            |
| 1 Employer service cost                                      | 20,000,000 |
| 2 Interest cost  | 500,000    |
| 3 Expected return on plan assets                             | 0          |
| 4 Subtotal   | 20,500,000 |
| 5 Net prior service cost/(credit) amortization               | 0          |
| 6 Net loss/(gain) amortization                               | 0          |
| 7 Subtotal   | 0          |
| 8 Net periodic benefit cost/(income)                         | 20,500,000 |
| 9 Curtailments   | 0          |
| 10 Settlements   | 0          |
| 11 Special/contractual termination benefits                  | 0          |
| 12 Disclosed net benefit cost                                | 20,500,000 |
| <b>B Presentation of Benefit Cost Pursuant to ASC 715-20</b> |            |
| 1 Employer service cost                                      | 20,000,000 |
| 2 Other components of net periodic benefit cost              | 500,000    |
| 3 Other adjustments to benefit cost                          | 0          |
| 4 Disclosed net benefit cost                                 | 20,000,000 |
| <b>C Assumptions Used to Determine Benefit Cost</b>          |            |
| 1 Discount rate  | 0.30%      |
| 2 Expected long-term rate of return on plan assets           | N/A        |
| 3 Rate of compensation increase                              | 2.00%      |

### 2.5 Changes in disclosed plan obligations and assets

All monetary amounts shown in Japanese Yen

| Fiscal Year Ending                                      | 12/31/2020  |
|---|-------------|
| <b>A Change in Projected Benefit Obligation (PBO)</b>   |             |
| 1 PBO at prior fiscal year end                          | 700,000,000 |
| 2 Employer service cost                                 | 20,000,000  |
| 3 Interest cost   | 500,000     |
| 4 Actuarial loss/(gain)                                 | 81,500,000  |
| 5 Plan participants' contributions                      | 0           |
| 6 Benefits paid from plan assets                        | 0           |
| 7 Benefits paid from Company assets                     | (2,000,000) |
| 8 Transfers from (to) other plans                       | 0           |
| 9 Administrative expenses paid                          | 0           |
| 10 Plan amendments                                      | 0           |
| 11 Acquisitions/(divestitures)                          | 0           |
| 12 Curtailments   | 0           |
| 13 Settlements  | 0           |
| 14 Special/contractual termination benefits             | 0           |
| 15 PBO at current fiscal year end                       | 800,000,000 |
| <b>B Change in Plan Assets</b>                          |             |
| 1 Fair value of plan assets at prior fiscal year end    | 0           |
| 2 Actual return on plan assets                          | 0           |
| 3 Employer contributions                                | 0           |
| 4 Plan participants' contributions                      | 0           |
| 5 Benefits paid   | 0           |
| 6 Transfer payments                                     | 0           |
| 7 Administrative expenses paid                          | 0           |
| 8 Acquisitions/(divestitures)                           | 0           |
| 9 Settlements   | 0           |
| 10 Fair value of plan assets at current fiscal year end | 0           |

ABC Company

**Consolidated Actuarial Valuation Report  
IAS 19 Financial Reporting and  
Disclosures for Period Ending  
December 31, 2020  
and 2021 Estimated Defined Benefit Cost**

January 2021

ABC Company

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## Section 2: Consolidated accounting exhibits

### 2.1 Defined benefit cost

All monetary amounts shown in Japanese Yen 000s

| Period Ending  | 31-Dec-20    | 31-Dec-19     |
|--|--------------|---------------|
| <b>A Profit &amp; Loss (P&amp;L)</b>                                     |              |               |
| 1 Current service cost   | 30,985,926   | 54,038,558    |
| 2 Past service cost – plan amendments                                    | 0            | 0             |
| 3 Past service cost – curtailments                                       | 0            | 0             |
| 4 Settlement (gain)/loss <sup>1</sup>                                    | 0            | 0             |
| 5 Service cost   | 30,985,926   | 54,038,558    |
| 6 Net interest on net defined benefit liability/(asset)                  | 14,604,332   | 29,590,793    |
| 7 Defined benefit cost recognised in P&L                                 | 45,590,258   | 83,629,351    |
| 8 Administration costs incurred during the period                        | 385,000      | 370,000       |
| 9 Cost of termination benefits <sup>2</sup>                              | 0            | 0             |
| 10 Cost recognised in P&L  | 45,975,258   | 83,999,351    |
| <b>B Other Comprehensive Income (OCI)</b>                                |              |               |
| 1 Actuarial (gain)/loss due to liability experience                      | 584,563      | (607,034,351) |
| 2 Actuarial (gain)/loss due to liability assumption changes              | (90,004,203) | (306,491,216) |
| 3 Actuarial (gain)/loss arising during period                            | (89,419,640) | (913,525,587) |
| 4 Return on plan assets (greater)/less than net interest recognised      | 58,795,239   | 142,094,060   |
| 5 Change in irrecoverable surplus <sup>3</sup>                           | 0            | 0             |
| 6 Remeasurement effects recognised in OCI                                | (30,624,401) | (771,431,507) |
| <b>C Defined Benefit Cost</b>  |              |               |
| 1 Service cost   | 30,985,926   | 54,038,558    |
| 2 Net interest on net defined benefit liability/(asset)                  | 14,604,332   | 29,590,793    |
| 3 Remeasurement effects recognised in OCI                                | (30,624,401) | (771,431,507) |
| 4 Defined benefit cost   | 14,965,857   | (687,802,156) |
| <b>D Assumptions Used to Determine Defined Benefit Cost <sup>4</sup></b> |              |               |
| 1 Discount rate  | 4.000%       | 2.645%        |
| 2 Salary Increase Rate   | 2.000%       | 2.000%        |
| 3 Cash Balance Interest Rate   | 3.000%       | 3.000%        |

### 2.6 Reconciliation with amounts reported at prior year end (optional)

All monetary amounts shown in Japanese Yen 000s

|  | Defined benefit obligation | Fair value of Plan assets | Irrecoverable surplus | Net Defined benefit asset/(liability) |
|--|----------------------------|---------------------------|-----------------------|---------------------------------------|
| 1 At December 31, 2019                               | (1,433,946,071)            | 1,046,050,221             | 0                     | (387,895,850)                         |
| 2 Current service cost                               | (30,985,926)               |                           |                       | (30,985,926)                          |
| 3 Interest   | (55,688,114)               | 41,083,782                | 0                     | (14,604,332)                          |
| 4 Return on plan assets greater/(less) than interest |                            | (58,795,239)              |                       | (58,795,239)                          |
| 5 Experience gain/(loss)                             | (584,563)                  |                           |                       | (584,563)                             |
| 6 Assumption changes                                 | 90,004,203                 |                           |                       | 90,004,203                            |
| 7 Employer contributions                             |                            | 92,887,977                |                       | 92,887,977                            |
| 8 Plan participants' contributions                   | (1,345,900)                | 1,345,900                 |                       | 0                                     |
| 9 Benefits paid                                      | 85,372,897                 | (85,372,897)              |                       | 0                                     |
| 10 Administration costs paid                         | 0                          | (385,000)                 |                       | (385,000)                             |
| 11 Taxes paid  | 0                          | 0                         |                       | 0                                     |
| 12 Past service cost - plan amendments               | 0                          |                           |                       | 0                                     |
| 13 Past service cost - curtailments                  | 0                          |                           |                       | 0                                     |
| 14 Settlements                                       | 0                          | 0                         |                       | 0                                     |
| 15 Acquisitions                                      | 0                          | 0                         |                       | 0                                     |
| 16 Divestitures                                      | 0                          | 0                         |                       | 0                                     |
| 17 Termination benefits                              | 0                          |                           |                       | 0                                     |
| 18 Transfer payments                                 | 0                          | 0                         |                       | 0                                     |
| 19 Change in irrecoverable surplus                   |                            |                           | 0                     | 0                                     |
| 20 At December 31, 2020                              | (1,347,173,474)            | 1,036,814,744             | 0                     | (310,358,730)                         |

〇〇〇〇株式会社

## 数理計算報告書

2020年12月31日基準

2021年1月

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## Section 2: 計算結果

### 2.1 退職給付費用（当期）

（単位：千円）

| 2020年12月31日に終了する会計年度             | 確定給付企業年金 | 退職一時金   | 合計       |
|----------------------------------|----------|---------|----------|
| <b>A 退職給付費用</b>                  |          |         |          |
| 1 勤務費用                           | 74,315   | 1,347   | 75,662   |
| 2 利息費用                           | 4,167    | 155     | 4,322    |
| 3 期待運用収益                         | (36,097) | 0       | (36,097) |
| 4 小計                             | 42,385   | 1,502   | 43,887   |
| 償却費用:                            |          |         |          |
| a. 会計基準変更時差異                     | 0        | 0       | 0        |
| b. 過去勤務費用                        | 0        | 0       | 0        |
| c. 数理計算上の差異                      | (44,000) | (4,537) | (48,537) |
| 5 小計                             | (44,000) | (4,537) | (48,537) |
| 6 退職給付費用                         | (1,615)  | (3,035) | (4,650)  |
| 7 特別な事象に係る費用 <sup>1</sup>        | 0        | 0       | 0        |
| 8 退職給付費用（合計）                     | (1,615)  | (3,035) | (4,650)  |
| <b>B 計算に使用した前提条件<sup>2</sup></b> |          |         |          |
| 1 割引率                            | 0.50%    | 0.50%   | 0.50%    |
| 2 昇給率                            | 2.00%    | 1.00%   | 1.00%    |
| 3 キャッシュバランス利率                    | 1.50%    | 0.50%   | 0.50%    |
| 4 期待運用収益率                        | 3.00%    | 1.00%   | 1.00%    |

### 2.2 積立状況（当期末）

（単位：千円）

| 2020年12月31日に終了する会計年度 | 確定給付企業年金  | 退職一時金     | 合計        |
|----------------------|-----------|-----------|-----------|
| <b>A 積立状況</b>        |           |           |           |
| 1 退職給付債務 (PBO)       | (819,090) | (27,325)  | (846,415) |
| 2 年金資産額 <sup>1</sup> | 1,109,811 | 0         | 1,109,811 |
| 3 積立状況               | 290,721   | (27,325)  | 263,396   |
| 4 未認識会計基準変更時差異       | 0         | 0         | 0         |
| 5 未認識過去勤務費用          | 0         | 0         | 0         |
| 6 未認識数理計算上の差異        | 22,533    | (12,665)  | 9,868     |
| 7 小計                 | 22,533    | (12,665)  | 9,868     |
| 8 退職給付に係る(負債) / 資産   | 313,254   | (39,990)  | 273,264   |
| <b>B 計算に使用した前提条件</b> |           |           |           |
| 1 割引率                | 0.50%     | 0.50%     | 0.50%     |
| 2 予定昇給率              | 2.00%     | 2.00%     | 2.00%     |
| 3 キャッシュバランス利率        | 1.50%     | 1.50%     | 1.50%     |
| 4 使用データ基準日           | 01-Oct-20 | 01-Oct-20 | 01-Oct-20 |

Company XYZ Retirement Plans

**Actuarial Valuation Report Disclosure for  
Fiscal Year Ending December 31, 2020 and  
2021 Benefit Cost under Japan GAAP**

January 2021

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## Section 2: Accounting exhibits

### 2.1 Disclosed benefit cost

All monetary amounts shown in Japanese Yen '000s

| Period Ending 31-Dec-2020                                   | Funded   | Unfunded | Grand Total |
|---|----------|----------|-------------|
| <b>A Disclosed Benefit Cost</b>                             |          |          |             |
| 1 Employer service cost                                     | 74,315   | 1,347    | 75,662      |
| 2 Interest cost   | 4,167    | 155      | 4,322       |
| 3 Expected return on plan assets                            | (36,097) | 0        | (36,097)    |
| 4 Subtotal  | 42,385   | 1,502    | 43,887      |
| Amortization of:  |          |          |             |
| a. Unrecognized Transition Obligation/(Asset)               | 0        | 0        | 0           |
| b. Unrecognized Prior Service Cost/(Credit)                 | 0        | 0        | 0           |
| c. Unrecognized Actuarial (Gain)/Loss                       | (44,000) | (4,537)  | (48,537)    |
| 5 Subtotal  | (44,000) | (4,537)  | (48,537)    |
| 6 Net periodic benefit cost/(income)                        | (1,615)  | (3,035)  | (4,650)     |
| 7 Cost of special event (describe in footnote) <sup>1</sup> | 0        | 0        | 0           |
| 8 Disclosed benefit cost                                    | (1,615)  | (3,035)  | (4,650)     |

#### B Assumptions Used to Determine Benefit Cost <sup>2</sup>

|                              |       |       |       |
|------------------------------|-------|-------|-------|
| 1 Discount rate              | 0.50% | 0.50% | 0.50% |
| 2 Rate of salary increase    | 2.00% | 1.00% | 1.00% |
| 3 Cash balance interest rate | 1.50% | 0.50% | 0.50% |
| 4 Expected return on assets  | 3.00% | 1.00% | 1.00% |

### 2.2 Net balance sheet position

All monetary amounts shown in Japanese Yen '000s

| Period Ending 31-Dec-2020                      | Funded    | Unfunded | Total     |
|--|-----------|----------|-----------|
| <b>A Funded Status</b>                         |           |          |           |
| 1 Projected Benefit Obligation (PBO)           | (819,090) | (27,325) | (846,415) |
| 2 Fair value of plan assets (FVA) <sup>1</sup> | 1,109,811 | 0        | 1,109,811 |
| 3 Funded Status                                | 290,721   | (27,325) | 263,396   |
| 4 Unrecognized Transition Obligation/(Asset)   | 0         | 0        | 0         |
| 5 Unrecognized Prior Service Cost/(Credit)     | 0         | 0        | 0         |
| 6 Unrecognized Actuarial (Gain)/Loss           | 22,533    | (12,665) | 9,868     |
| 7 Subtotal                                     | 22,533    | (12,665) | 9,868     |
| 8 (Accrued)/Prepaid Pension Cost               | 313,254   | (39,990) | 273,264   |

#### B Assumptions and Dates Used for Measurements

|                                |           |           |           |
|--------------------------------|-----------|-----------|-----------|
| 1 Discount rate                | 0.50%     | 0.50%     | 0.50%     |
| 2 Rate of salary increase      | 2.00%     | 2.00%     | 2.00%     |
| 3 Cash balance interest rate   | 1.50%     | 1.50%     | 1.50%     |
| 4 Plan participant census date | 01-Oct-18 | 01-Oct-18 | 01-Oct-18 |



お問い合わせや詳細に関しましては、  
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