Financial Statements

財務諸表

Fiscal Year 2025　令和７事業年度

(22nd Fiscal Period　第 22 期)

From April 1, 2025　自：令和　７年４月　１日

To　March 31, 2026　至：令和　８年３月３１日

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Note: Translation of the followings are not available:

注：以下については、英語訳版はありません。

- -Changes in Net Assets　-純資産変動計算書
- -Notes to the Financial Statements　-注記事項
- -Supplementary Schedules　-附属明細書
- -Consolidated Financial Statements　-連結財務諸表
- -Business Report　-事業報告書

Note:These documents have been translated from Japanese original for reference purpose only.

注：財務諸表は日本語版が原文です。英語訳版は参考のためのみに提供しています。

National University Corporation, The University of Osaka

国立大学法人大阪大学

Balance Sheet (March 31, 2026)
貸借対照表（令和８年３月３１日）

(unit: million yen　単位：百万円)

資 産 の 部	Assets		
Ⅰ　固定資産	Non-current assets		
1 有形固定資産	Property, plant and equipment		
土地	Land		222,493
建物	Buildings	299,314	
減価償却累計額	Accumulated depreciation	△ 140,687	
減損損失累計額	Accumulated impairment loss	△ 220	158,406
構築物	Structures	18,460	
減価償却累計額	Accumulated depreciation	△ 11,264	7,195
機械及び装置	Machinery	542	
減価償却累計額	Accumulated depreciation	△ 540	1
工具･器具及び備品	Equipment	204,700	
減価償却累計額	Accumulated depreciation	△ 161,969	42,730
図書	Books		20,478
美術品･収蔵品	Art works and collections		1,454
船舶	Vessels	53	
減価償却累計額	Accumulated depreciation	△ 46	7
車両及びその他の陸上運搬具	Vehicles and other land delivery equipment	82	
減価償却累計額	Accumulated depreciation	△ 75	6
建設仮勘定	Construction in progress		3,699
その他有形固定資産	Other tangible fixed assets	53	
減価償却累計額	Accumulated depreciation	△ 48	5
有形固定資産合計	Total of property, plant and equipment		456,479
2 無形固定資産	Intangible fixed assets		
特許権	Patent rights		331
商標権	Trademark rights		8
ソフトウェア	Software		187
その他無形固定資産	Other intangible fixed assets		887
無形固定資産合計	Total of intangible fixed assets		1,414
3 投資その他の資産	Investments and other assets		
投資有価証券	Investment securities		18,453
関係会社株式	Shares of subsidiaries and associates		150
その他の関係会社有価証券	Securities of subsidiaries and associates		8,268

国立大学法人等債償還引当特定資産	Reserved assets for reimbursement of national university corporation bonds		4,550		
破産更生債権等	Claims provable in bankruptcy, claims provable in rehabilitation and other	49			
貸倒引当金	Allowance for doubtful accounts	△ 45	3		
その他投資資産	Other investment assets		73		
投資その他の資産合計	Total of investment and other assets		31,499		
固定資産合計	Total of non-current assets			489,392	
Ⅱ 流動資産	Current assets				
現金及び預金	Cash and deposits		72,934		
未収学生納付金収入	Accounts receivable - student fees	184			
徴収不能引当金	Allowance for doubtful accounts	△ 0	184		
未収附属病院収入	Accounts receivable - university hospital	10,430			
徴収不能引当金	Allowance for doubtful accounts	△ 0	10,430		
その他未収入金	Other accounts receivable		3,795		
金銭の信託	Money held in trust		11,381		
有価証券	Securities		9,999		
たな卸資産	Inventory assets		36		
医薬品及び診療材料	Pharmaceuticals and medical care materials		1,090		
前渡金	Advance payments		150		
前払費用	Prepaid expenses		175		
未収収益	Accrued income		34		
その他流動資産	Other current assets		5		
流動資産合計	Total of current assets			110,218	
資産合計	Total of assets				599,610
負 債 の 部	Liabilities				
Ⅰ 固定負債	Non-current liabilities				
長期繰延補助金等	Long-term deferred subsidies		7,688		
長期寄附金債務	Long-term donations liabilities		400		
長期前受受託研究費	Long-term advances received for contract research expenses		4,619		
長期前受共同研究費	Long-term advances received for joint research expenses		807		
長期前受受託事業費等	Long-term advances received for contract project expenses, etc.		195		
長期借入金	Long-term loans		50,698		
国立大学法人等債	National university corporation bonds payable		30,000		
長期未払金	Long-term accounts payable				
リース債務	Lease liabilities	2,411			
ＰＦＩ債務	Private Finance Initiative liabilities	5,492			
その他長期未払金	Other long-term accounts payable	3	7,907		
資産除去債務	Asset retirement obligations		141		
固定負債合計	Total of non-current liabilities			102,458	

Ⅱ　流動負債	Current liabilities			
運営費交付金債務	Management expense grants liabilities	6,374		
預り施設費	Subsidies for facilities received	677		
預り補助金等	Deposited subsidies	4		
寄附金債務	Donations liabilities	33,637		
前受受託研究費	Advances received for contract research	6,453		
前受共同研究費	Advances received for joint research	9,247		
前受受託事業費等	Advances received for contract project	718		
科学研究費助成事業等預り金	Deposited grants-in-aid for scientific research	3,234		
前受金	Advances received	1,746		
預り金	Deposits	1,258		
一年以内返済予定長期借入金	Current portion of long-term loans payable	1,594		
未払金	Accounts payable	20,260		
未払費用	Accrued expenses	243		
未払消費税等	Accrued consumption taxes	743		
賞与引当金	Allowances for bonuses	427		
その他流動負債	Other current liabilities	0		
流動負債合計	Total of current liabilities		86,622	
負債合計	Total of liabilities			189,081

純 資 産 の 部	Net assets			
Ⅰ 資本金	Capital			
政府出資金	Capital investment from national government	284,409		
資本金合計	Total of capital		284,409	
Ⅱ 資本剰余金	Capital surplus			
資本剰余金	Capital surplus	129,834		
減価償却相当累計額(△)	Accumulated depreciation not included in statement of income (△)	△ 113,090		
減損損失相当累計額（△）	Accumulated impairment loss not included in statement of income (△)	△ 1		
有価証券損益相当累計額（確定）	Accumulated profit and loss from securities not included in statement of income (confirmed)	673		
有価証券損益相当累計額（その他）	Accumulated profit and loss from securities not included in statement of income (other)	△ 4,606		
利息費用相当累計額（△）	Accumulated interest cost not included in statement of income (△)	△ 22		
除売却差額相当累計額（△）	Accumulated disposal losses not included in statement of income(△)	△ 8,004		
資本剰余金合計	Total of capital surplus		4,782	
Ⅲ 利益剰余金	Retained earnings			
前中期目標期間繰越積立金	Reserve fund carry-over from previous mid-term objective period	54,235		
（教育研究等の質の向上及び組織運営の改善）目的積立金	Reserve fund for specific purposes	4,815		
積立金	Reserve fund	64,827		
当期未処理損失	Undisposed loss	△ 2,541		
（うち当期総損失）	Gross loss for the current period	（ △ 2,541 ）		
利益剰余金合計	Total of retained earnings		121,336	
純資産合計	Total of net assets			410,529
負債純資産合計	Total of liabilities and net assets			599,610

Statement of Income (April 1, 2025 - March 31, 2026)

損益計算書 （令和７年４月１日～令和８年３月３１日）

(unit: million yen 単位：百万円)

経常費用	Ordinary expenses				
業務費	Operating expenses				
教育経費	Education expenses		5,720		
研究経費	Research expenses		22,120		
診療経費	Medical service expenses				
材料費	Materials expenses	26,128			
委託費	Entrustment expenses	4,889			
設備関係費	Equipment-related expenses	9,640			
研修費	Training expenses	1			
経費	Other expenses	2,774	43,434		
教育研究支援経費	Expenses for supporting education and research		3,061		
受託研究費	Contract research expenses		22,619		
共同研究費	Joint research expenses		8,897		
受託事業費等	Contract project expenses		1,493		
役員人件費	Personnel expenses - executives		225		
教員人件費	Personnel expenses - academic staff				
常勤教員人件費	Personnel expenses - full-time academic	28,371			
非常勤教員人件費	Personnel expenses - part-time academic	11,169	39,540		
職員人件費	Personnel expenses - administrative				
常勤職員人件費	Personnel expenses - full-time administrative	15,787			
非常勤職員人件費	Personnel expenses - part-time administrative	12,691	28,478	175,592	
一般管理費	General and administrative expenses			5,764	
財務費用	Financial expenses			1,281	
雑　　損	Miscellaneous loss			1,192	
経常費用合計	Total of ordinary expenses				183,830
経常収益	Ordinary revenues				
運営費交付金収益	Revenues from management expense grants			43,976	
授業料収益	Revenues from tuition fees			11,890	
入学金収益	Revenues from enrollment fees			1,778	
検定料収益	Revenues from examination fees			317	
附属病院収益	Revenues from the university hospital			55,515	
受託研究収益	Revenues from contract research			26,674	
共同研究収益	Revenues from joint research			10,302	
受託事業等収益	Revenues from contract project			1,752	
寄附金収益	Revenues from donations			8,624	
施設費収益	Revenues from subsidies for facilities			221	
補助金等収益	Revenues from subsidies			10,624	

財務収益	Financial revenues			
受取利息	Interest income	459		
受取配当金	Dividends income	2		
その他財務収益	Other financial revenues	161	624	
雑　益	Miscellaneous income			
手数料等収入	Income from comission fees	386		
財産貸付料収入	Income from property rental fees	805		
版権及び特許権料収入	Income from copyright and patent fees	642		
刊行物等売払代収入	Income from sales of publications	3		
研究関連収入	Income related to research	2,190		
その他雑益	Other miscellaneous income	2,568	6,597	
経常収益合計	Total of ordinary revenues			178,898
経常損失	Ordinary loss			△ 4,932
臨時損失	Extraordinary loss			
固定資産売却損	Loss on retirement of non-current assets		0	
災害損失	Loss on disaster		1	1
臨時利益	Extraordinary income			
固定資産売却益	Income from sale of non-current assets		2	
その他臨時利益	Other extraordinary income		1	4
当期純損失	Net loss			△ 4,929
目的積立金取崩額	Reversal of reserve fund			2,092
前中期目標期間繰越積立金取崩額	Reversal of reserve fund carry-over from previous mid-term objective period			294
当期総損失	Gross loss			△ 2,541

Statement of Cash Flow (April 1, 2025 - March 31, 2026)

キャッシュ・フロー計算書（令和７年４月１日～令和８年３月３１日）

(unit: million yen 単位：百万円)

Ⅰ 業務活動によるキャッシュ・フロー	Cash flow from operational activities	
原材料、商品又はサービスの購入による支出	Payments for purchase of raw materials, products, or services	△ 76,598
人件費支出	Payments for personnel expenses	△ 77,412
その他の業務支出	Payments for other operations	△ 5,415
運営費交付金収入	Proceeds from management expense grants	48,016
授業料収入	Proceeds from tuition fees	9,453
入学金収入	Proceeds from enrollment fees	1,538
検定料収入	Proceeds from examination fees	315
附属病院収入	Proceeds from the university hospital	54,772
受託研究収入	Proceeds from contract research	27,802
共同研究収入	Proceeds from joint research	10,554
受託事業等収入	Proceeds from contract projects	1,815
研究関連収入	Proceeds related to research	2,471
補助金等収入	Proceeds from subsidies	11,913
寄附金収入	Proceeds from donations	6,982
その他の業務収入	Proceeds from other operations	6,134
科学研究費助成事業等預り金の増加	Increase in deposited grants-in-aid for scientific research	241
預り金の増加	Increase in deposits	172
業務活動によるキャッシュ・フロー	Net Cash flow from operational activities	22,760
Ⅱ 投資活動によるキャッシュ・フロー	Cash flow from investment activities	
定期預金等の取得による支出	Payments into time deposits	△ 83,830
定期預金等の払戻による収入	Proceeds from time deposit refund	83,830
金銭信託の取得による支出	Payments for purchase of money held in trust	△ 561
有価証券の取得による支出	Payments for purchase of securities	△ 14,863
有価証券の償還による収入	Proceeds from redemption of securities	5,000
出資金の分配による収入	Dividends income from capital contribution	304
有形固定資産の取得による支出	Payments for purchase of property, plant and equipment	△ 29,054
無形固定資産の取得による支出	Payments for purchase of intangible fixed assets	△ 440
有形固定資産及び無形固定資産の売却による収入	Proceeds from sales of property, plant and equipment and intangible fixed assets	2
施設費による収入	Proceeds from subsidies for facilities	2,886
小計	Sub-total	△ 36,726
利息及び配当金の受取額	Amount of interest and dividends received	620
投資活動によるキャッシュ・フロー	Net cash flow from investment activities	△ 36,105
Ⅲ 財務活動によるキャッシュ・フロー	Cash flow from financing activities	
ファイナンス・リース債務の返済による支出	Repayments of finance lease obligations	△ 1,617
ＰＦＩ債務の返済による支出	Repayments of PFI obligations	△ 233
割賦債務の返済による支出	Repayment of installment obligations	△ 1
長期借入金の返済による支出	Repayment of long-term loans	△ 1,718
国立大学法人等債償還引当特定資産の繰入による支出	Provision of reserved assets for reimbursement of national university corporation bonds	△ 350
小計	Sub-total	△ 3,920
利息の支払額	Amount of interest expenses paid	△ 1,269
財務活動によるキャッシュ・フロー	Net cash flow from financing activities	△ 5,190
Ⅳ 資金に係る換算差額	Translation adjustments on funds	26
Ⅴ 資金の増加額（又は減少額）	Increase (or decrease) in amount of funds	△ 18,508
Ⅵ 資金期首残高	Beginning balance of funds	91,443
Ⅶ 資金期末残高	Ending balance of funds	72,934

Document concerning the disposition of loss

損失の処理に関する書類

(unit: million yen　単位：百万円)

Ⅰ	当期未処理損失	Undisposed loss			2,541
	当期総損失	Gross loss for the current period		2,541	
Ⅱ	損失処理額	Amount of disposition of loss			
	前中期目標期間繰越積立金取崩額	Reserve fund carry-over from previous mid-term objective	2,541		2,541
Ⅲ	次期繰越欠損金	Undisposed deficit carried forward to the next period			－