

Financial Statements

財務諸表

Fiscal Year 2024 令和6事業年度
(21st Fiscal Period 第21期)

From April 1, 2024 自：令和 6年4月 1日
To March 31, 2025 至：令和 7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, 2025)
貸借対照表 (令和7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		220,033
建物	Buildings	295,523	
減価償却累計額	Accumulated depreciation	△ 131,375	
減損損失累計額	Accumulated impairment loss	△ 220	163,928
構築物	Structures	18,232	
減価償却累計額	Accumulated depreciation	△ 10,806	7,426
機械及び装置	Machinery	550	
減価償却累計額	Accumulated depreciation	△ 549	1
工具・器具及び備品	Equipment	200,700	
減価償却累計額	Accumulated depreciation	△ 159,094	41,605
図書	Books		20,709
美術品・收藏品	Art works and collections		1,450
船舶	Vessels	51	
減価償却累計額	Accumulated depreciation	△ 44	7
車両及びその他の陸上運搬具	Vehicles and other land delivery equipment	78	
減価償却累計額	Accumulated depreciation	△ 68	10
建設仮勘定	Construction in progress		665
その他有形固定資産	Other tangible fixed assets	53	
減価償却累計額	Accumulated depreciation	△ 47	5
有形固定資産合計	Total of property, plant and equipment		455,842
2 無形固定資産	Intangible fixed assets		
特許権	Patent rights		329
商標権	Trademark rights		9
ソフトウェア	Software		220
その他無形固定資産	Other intangible fixed assets		957
無形固定資産合計	Total of intangible fixed assets		1,517
3 投資その他の資産	Investments and other assets		
投資有価証券	Investment securities		12,363
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		9,944

国立大学法人等償還引当特定資産	Reserved assets for reimbursement of national university corporation bonds		2,800	
破産更生債権等	Claims provable in bankruptcy, claims provable in rehabilitation and other	46		
貸倒引当金	Allowance for doubtful accounts	△ 42	3	
その他投資資産	Other investment assets		80	
投資その他の資産合計	Total of investment and other assets		25,342	
固定資産合計	Total of non-current assets			482,703
II 流動資産	Current assets			
現金及び預金	Cash and deposits		91,443	
未収学生納付金収入	Accounts receivable - student fees	205		
徴収不能引当金	Allowance for doubtful accounts	△0	205	
未収附属病院収入	Accounts receivable - university hospital	9,726		
徴収不能引当金	Allowance for doubtful accounts	△0	9,726	
その他未収入金	Other accounts receivable		5,691	
金銭の信託	Money held in trust		11,476	
有価証券	Securities		4,993	
たな卸資産	Inventory assets		34	
医薬品及び診療材料	Pharmaceuticals and medical care materials		895	
前渡金	Advance payments		79	
前払費用	Prepaid expenses		151	
未収収益	Accrued income		9	
その他流動資産	Other current assets		7	
流動資産合計	Total of current assets			124,715
資産合計	Total of assets			607,418
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		6,594	
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		4,718	
長期前受共同研究費	Long-term advances received for joint research expenses		791	
長期前受受託事業費等	Long-term advances received for contract project expenses, etc.		192	
長期借入金	Long-term loans		52,292	
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	2,650		
PFI債務	Private Finance Initiative liabilities	5,726		
その他長期未払金	Other long-term accounts payable	4	8,381	
資産除去債務	Asset retirement obligations		139	
固定負債合計	Total of non-current liabilities			103,510

Ⅱ 流動負債	Current liabilities		
運営費交付金債務	Management expense grants liabilities	2,333	
預り施設費	Subsidies for facilities received	253	
寄附金債務	Donations liabilities	30,207	
前受受託研究費	Advances received for contract research	5,211	
前受共同研究費	Advances received for joint research	9,074	
前受受託事業費等	Advances received for contract project	669	
科学研究費助成事業等預り金	Deposited grants-in-aid for scientific research	2,992	
前受金	Advances received	1,384	
預り金	Deposits	1,069	
一年以内返済予定長期借入金	Current portion of long-term loans payable	1,718	
未払金	Accounts payable	31,971	
未払費用	Accrued expenses	230	
未払消費税等	Accrued consumption taxes	85	
賞与引当金	Allowances for bonuses	373	
その他流動負債	Other current liabilities	3	
流動負債合計	Total of current liabilities	87,578	
負債合計	Total of liabilities		191,089

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	123,489	
減価償却相当累計額(△)	Accumulated depreciation not included in statement of income (△)	△ 109,161	
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)	1,460	
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)	△ 4,021	
利息費用相当累計額 (△)	Accumulated interest cost not included in statement of income (△)	△ 21	
除売却差額相当累計額 (△)	Accumulated disposal losses not included in statement of income(△)	△ 7,730	
資本剰余金合計	Total of capital surplus		4,013
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	56,057	
(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	5,759	
積立金	Reserve fund	52,890	
当期末処分利益	Unappropriated retained earnings for the period	13,199	
(うち当期総利益)	(of which, the amount of current gross profit)	(13,199)	
利益剰余金合計	Total of retained earnings		127,906
純資産合計	Total of net assets		416,329
負債純資産合計	Total of liabilities and net assets		607,418

Statement of Income (April 1, 2024 - March 31, 2025)

損益計算書 (令和6年4月1日~令和7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		4,830	
研究経費	Research expenses		21,005	
診療経費	Medical service expenses			
材料費	Materials expenses	23,803		
委託費	Entrustment expenses	4,977		
設備関係費	Equipment-related expenses	6,899		
研修費	Training expenses	1		
経費	Other expenses	2,278	37,960	
教育研究支援経費	Expenses for supporting education and research		2,068	
受託研究費	Contract research expenses		21,081	
共同研究費	Joint research expenses		9,690	
受託事業費等	Contract project expenses		1,561	
役員人件費	Personnel expenses - executives		414	
教員人件費	Personnel expenses - academic staff			
常勤教員人件費	Personnel expenses - full-time academic	27,714		
非常勤教員人件費	Personnel expenses - part-time academic	10,627	38,342	
職員人件費	Personnel expenses - administrative			
常勤職員人件費	Personnel expenses - full-time administrative	14,769		
非常勤職員人件費	Personnel expenses - part-time administrative	11,622	26,392	163,346
一般管理費	General and administrative expenses			5,213
財務費用	Financial expenses			732
雑損	Miscellaneous loss			488
経常費用合計	Total of ordinary expenses			169,780
経常収益	Ordinary revenues			
運営費交付金収益	Revenues from management expense grants		45,605	
授業料収益	Revenues from tuition fees		11,833	
入学金収益	Revenues from enrollment fees		1,705	
検定料収益	Revenues from examination fees		317	
附属病院収益	Revenues from the university hospital		52,443	
受託研究収益	Revenues from contract research		24,535	
共同研究収益	Revenues from joint research		11,002	
受託事業等収益	Revenues from contract project		1,686	
寄附金収益	Revenues from donations		16,663	
施設費収益	Revenues from subsidies for facilities		439	
補助金等収益	Revenues from subsidies		8,144	

財務収益	Financial revenues		
受取利息	Interest income	258	
受取配当金	Dividends income	4	
その他財務収益	Other financial revenues	28	291
雑益	Miscellaneous income		
手数料等収入	Income from comission fees	343	
財産貸付料収入	Income from property rental fees	762	
版權及び特許権料収入	Income from copyright and patent fees	655	
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	2,061	
その他雑益	Other miscellaneous income	4,062	7,889
経常収益合計	Total of ordinary revenues		182,557
経常利益	Ordinary income		12,776
臨時損失	Extraordinary loss		
災害損失	Loss on disaster	0	0
臨時利益	Extraordinary income		
固定資産売却益	Income from sale of non-current assets	0	
その他臨時利益	Other extraordinary income	0	0
当期純利益	Net income		12,777
目的積立金取崩額	Reversal of reserve fund		152
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		270
当期総利益	Gross income		13,199

Statement of Cash Flow (April 1, 2024 - March 31, 2025)

キャッシュ・フロー計算書 (令和6年4月1日～令和7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	△ 72,250
人件費支出	Payments for personnel expenses	△ 74,143
その他の業務支出	Payments for other operations	△ 5,317
運営費交付金収入	Proceeds from management expense grants	46,866
授業料収入	Proceeds from tuition fees	10,358
入学金収入	Proceeds from enrollment fees	1,551
検定料収入	Proceeds from examination fees	316
附属病院収入	Proceeds from the university hospital	51,890
受託研究収入	Proceeds from contract research	26,994
共同研究収入	Proceeds from joint research	10,802
受託事業等収入	Proceeds from contract projects	1,743
研究関連収入	Proceeds related to research	2,433
補助金等収入	Proceeds from subsidies	7,781
寄附金収入	Proceeds from donations	11,270
その他の業務収入	Proceeds from other operations	4,046
科学研究費助成事業等預り金の増減	Increase or decrease in deposited grants-in-aid for scientific research	51
預り金の増減	Increase or decrease in deposits	△ 15
業務活動によるキャッシュ・フロー	Net Cash flow from operational activities	24,379
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	△ 124,383
定期預金等の払戻による収入	Proceeds from time deposit refund	124,383
金銭の信託の取得による支出	Payments for purchase of money held in trust	△ 570
金銭の信託の払戻による収入	Proceeds from withdrawal of money held in trust	5,004
有価証券の取得による支出	Payments for purchase of securities	△ 14,938
有価証券の償還による収入	Proceeds from redemption of securities	300
出資金の分配による収入	Dividends income from capital contribution	308
有形固定資産の取得による支出	Payments for purchase of property, plant and equipment	△ 58,985
無形固定資産の取得による支出	Payments for purchase of intangible fixed assets	△ 458
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	1
施設費による収入	Proceeds from subsidies for facilities	5,855
小計	Sub-total	△ 63,484
利息及び配当金の受取額	Amount of interest and dividends received	288
投資活動によるキャッシュ・フロー	Net cash flow from investment activities	△ 63,195
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	△ 1,345
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	△ 3
長期借入金の返済による支出	Repayment of long-term loans	△ 1,135
国立大学法人等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	△ 600
長期借入れによる収入	Proceeds from long-term borrowings	40,465
小計	Sub-total	37,147
利息の支払額	Amount of interest expenses paid	△ 715
財務活動によるキャッシュ・フロー	Net cash flow from financing activities	36,431
IV 資金に係る換算差額	Translation adjustments on funds	△ 2
V 資金の増加額 (又は減少額)	Increase (or decrease) in amount of funds	△ 2,385
VI 資金期首残高	Beginning balance of funds	93,829
VII 資金期末残高	Ending balance of funds	91,443

Statement of Profit Appropriation

利益の処分に關する書類

(unit: million yen 単位 : 百万円)

I	当期末処分利益	Unappropriated retained earnings		13,199
	当期総利益	Gross Income for the period	13,199	
II	利益処分額	Appropriated amount		
	積立金	Reserve	11,937	
	国立大学法人法第35条の2において準用する 独立行政法人通則法第44条第3項により 文部科学大臣の承認を受けた額			
	Amount approved by the Minister of Education, Culture, Sports, Science and Technology in accordance with Article 44, Paragraph 3 of the Act on General Rules for Incorporated Administrative Agencies that applies mutatis mutandis to Article 35-2 of the National University Corporation Act			
	(教育研究の質の向上及び組織運営の改善) 目的積立金 Reserve for specific purposes (for improving the quality of education and research, and improving the organizational operation)			
			<u>1,262</u>	<u>1,262</u>
				<u>13,199</u>