

## Statement of Cash Flow

From : 2024. 4. 1

to : 2025. 3. 31

(Unit:¥)

Income			
Account title	The budget	Actual income	The difference
Receipts from students	1,532,072,000	1,554,329,000	△22,257,000
Tuition	997,241,000	1,019,484,000	△22,243,000
Entrance fees	88,750,000	88,750,000	0
Laboratory and training fees	18,041,000	15,405,000	2,636,000
Property and equipment costs	428,040,000	430,690,000	△2,650,000
Commission receipt	40,057,000	27,886,218	12,170,782
Entrance examination fees	37,605,000	25,395,000	12,210,000
Supplementary examination	120,000	74,000	46,000
Certification fees	794,000	569,460	224,540
The common test for university admissions fees	1,200,000	1,516,160	△316,160
Other commission income	338,000	331,598	6,402
Donation	39,300,000	56,918,977	△17,618,977
Designated donation	39,300,000	56,918,977	△17,618,977
Subsidy	202,104,000	170,553,118	31,550,882
Government subsidy	202,004,000	170,464,400	31,539,600
Local government subsidy	100,000	88,718	11,282
Profit on sale of assets	0	0	0
Accompanying business and the profit-making business income	9,575,000	9,605,856	△30,856
Income from extraordinary operation	8,175,000	8,505,856	△330,856
Income from Japanese culture class	1,400,000	1,100,000	300,000
Interest earned and the dividend income	9,900,000	9,854,527	45,473
3rd number, the fund mortgage asset management income	3,200,000	2,776,446	423,554
Other interest earned and dividend income	6,700,000	7,078,081	△378,081
Miscellaneous income	78,598,600	81,328,034	△2,729,434
Facility and equipment rental receipts	236,000	946,000	△710,000
Premium from retirement allowance	71,681,600	72,068,390	△386,790
Research and Study income	1,200,000	1,502,100	△302,100
Other income	5,481,000	6,811,544	△1,330,544
Borrowing	0	0	0
Advance income	345,220,000	342,747,500	2,472,500
Tuition	163,170,000	171,152,500	△7,982,500
Entrance fees	111,250,000	95,625,000	15,625,000
Laboratory and training fees	0	2,820,000	△2,820,000
Property and equipment costs	70,800,000	73,150,000	△2,350,000
Other income	909,929,607	765,383,022	144,546,585
Transfer from retirement allowance	102,744,850	103,170,190	△425,340
Realization of accounts receivable	333,600	1,200,000	△866,400
Loans	25,289,000	21,149,652	4,139,348
Scholarship loans	589,400,000	479,609,417	109,790,583
Deposit received	42,600,000	10,671,606	31,928,394
Reversal of suspense payment	0	20,000	△20,000
Guaranty money			0
Adjustment account	△394,447,500	△379,899,992	△14,547,508
Account receivable for current term	△89,350,000	△74,802,492	△14,547,508
Advance received for previous term	△305,097,500	△305,097,500	0
Balance Brought from previous term	2,862,151,651	2,862,151,651	
Total income	5,634,460,358	5,500,857,911	133,602,447

Expenditure			
Account title	The budget	Accounting	The difference
Personnel expenses	1,386,054,850	1,355,247,073	30,807,777
Teachers	779,037,000	756,935,145	22,101,855
Office staff	497,481,000	488,709,738	8,771,262
Directors	6,792,000	6,432,000	360,000
Retirement allowance	102,744,850	103,170,190	△425,340
Educational expenses	605,253,000	558,645,854	46,607,146
Supplies	51,905,000	47,492,539	4,412,461
Research and Development expense	15,275,000	12,183,339	3,091,661
Water and Electricity	44,104,000	41,891,019	2,212,981
Travelling expenses	18,381,000	15,364,562	3,016,438
Scholarship	78,540,000	73,582,060	4,957,940
Welfare expenses	8,898,000	6,853,232	2,044,768
Communication and Transportation	8,646,000	7,377,290	1,268,710
Printing and Book-binding	19,269,000	16,813,374	2,455,626
Repairs	26,358,000	26,502,379	△144,379
Insurance premium	1,238,000	1,316,412	△78,412
Rent	5,157,000	5,422,565	△265,565
Fees	2,132,000	1,902,000	230,000
Meeting expenses	1,845,000	1,299,654	545,346
Service commission	256,509,000	243,279,323	13,229,677
Commission	48,997,000	43,861,426	5,135,574
Support to club activity	12,840,000	10,382,343	2,457,657
Miscellaneous expenses	5,159,000	3,122,337	2,036,663
Management accounting	231,748,000	218,222,023	13,525,977
Supplies	7,288,000	5,095,445	2,192,555
Water and Electricity	2,814,000	2,645,932	168,068
Travelling expenses	1,408,000	1,591,421	△183,421
Welfare expenses	3,886,000	3,607,069	278,931
Communication and Transportation	16,593,000	13,822,751	2,770,249
Printing and Book-binding	24,573,000	29,578,949	△5,005,949
Repairs	4,515,000	666,099	3,848,901
Insurance premium	65,000	64,094	906
Rent	2,538,000	2,282,168	255,832
Taxes	2,930,000	2,015,450	914,550
Advertisement	75,515,000	72,808,916	2,706,084
Fees	2,442,000	2,168,315	273,685
Meeting expenses	786,000	1,190,633	△404,633
Public relation	230,000	55,000	175,000
Service commission	55,946,000	48,522,168	7,423,832
Commission	20,997,000	24,341,208	△3,344,208
Cost of extraordinary operation	6,800,000	5,573,916	1,226,084
Miscellaneous expenses	2,422,000	2,137,109	284,891
Past year adjustment expenses	0	55,380	△55,380
Interest paid	0	0	0
Repayment of borrowing	0	0	0
Property	32,060,000	31,393,450	666,550
Building	30,860,000	30,274,200	585,800
Other Structures	1,200,000	1,119,250	80,750

Account title	The budget	Accounting	The difference
Equipment and furniture	100,560,000	63,563,328	36,996,672
Educational furniture and fixture	73,710,000	42,822,462	30,887,538
Management furniture and fixture	1,750,000	9,180,115	△7,430,115
Books	25,100,000	11,560,751	13,539,249
Transfer to special accounts	159,113,300	161,607,399	△2,494,099
2nd number, fund mortgage specific property transfer expenses	70,000,000	70,000,000	0
3rd number, fund mortgage specific property transfer expenses	1,800,000	3,907,310	△2,107,310
Transfer to retirement allowance	87,313,300	87,700,089	△386,789
Other expenditures	731,676,917	594,359,986	137,316,931
Loans	500,000	200,000	300,000
Scholarship loans	29,995,000	24,110,000	5,885,000
Accounts payable from previous term	53,032,917	53,032,917	0
Refund of deposit received	591,000,000	483,852,958	107,147,042
Prepaid expenses	14,459,000	22,885,183	△8,426,183
Suspence payment	42,670,000	10,258,928	32,411,072
Guaranty payment	20,000	20,000	0
[Reserve fund]	( 50,000,000		50,000,000
Adjustment	△48,848,195	△59,556,551	10,708,356
Account payable in current term	△37,710,000	△48,418,356	10,708,356
Prepaid expenses previous term	△11,138,195	△11,138,195	0
Balance carried to following term	2,386,842,486	2,577,375,349	△190,532,863
Total expenditures	5,634,460,358	5,500,857,911	133,602,447

Activity division calculation of income and expenditure of funds a note

The income and expenditure of funds from educational activities	Account title		Accounting
	The income	Receipts from students	1,554,329,000
		Commission receipt	27,886,218
		Designated donation	56,918,977
		Other donation	0
		The ordinary expense subsidy	170,553,118
		Accompanying business income	9,605,856
		Miscellaneous income	81,328,034
		Income total of educational activities	1,900,621,203
	Expenses	Personnel expenses	1,355,247,073
		Educational expenses	558,645,854
		Management accounting	218,166,643
Total of expenses of educational activities		2,132,059,570	
The balance		△231,438,367	
The adjustment bill		96,048,116	
The income and expenditure difference of educational activities(1)		△135,390,251	
The income and expenditure of funds from maintenance and improvement of facilities	Account title		Accounting
	The income	The equipment subscription of facilities	0
		The equipment subsidy of facilities (The state subsidy)	0
		Equipment activity income total of facilities	0
	Expenses	Property	31,393,450
		Equiupment and furniture	63,563,328
		2nd number, fund mortgage specific property transfer expenses	70,000,000
		Equipment activity total of expenses of facilities	164,956,778
	The balance		△164,956,778
	The adjustment bill		0
The equipment activity income and expenditure difference of facilities (2)		△164,956,778	
The subtotal (3) = (1) + (2)			△300,347,029
The income and expenditure of funds by other activities	Account title		Accounting
	The income	The loan income	0
		Transfer from retirement allowance	103,170,190
		Loans	1,200,000
		Scholarship loans	21,149,652
		Deposit received	479,609,417
		Reversal of suspense payment	10,671,606
		Other incomes	20,000
		The subtotal	615,820,865
		Interest earned and the dividend income	9,854,527
		Other activity income total	625,675,392
	Expenses	Repayment of borrowing	0
		3rd number, fund mortgage specific property transfer expenses	3,907,310
		Transfer to retirement allowance	87,700,089
		Loans	200,000
		Scholarship loans	24,110,000
		Refund of deposit received	483,852,958
		Suspence payment	10,258,928
		Other expenses	20,000
		The subtotal	610,049,285
		Interest paid	0
		Past year adjustment expenses	55,380
	Other activity income total	610,104,665	
The balance		15,570,727	
The adjustment bill		0	
Other activity income and expenditure difference (4)		15,570,727	
The payment amount of increase and decrease of funds (3) + (4)			△284,776,302
Balance Brought from previous term			2,862,151,651
Balance carried to following term			2,577,375,349

# Educational business activity calculation of income and expenditure a note

From : 2024. 4. 1

to : 2025. 3.31

(Unit:¥)

Account title	The budget	Accounting	The difference
<b>The income and expenditure of educational activities</b>			
Income			
Receipts from students	1,532,072,000	1,554,329,000	△22,257,000
Tuition	997,241,000	1,019,484,000	△22,243,000
Entrance fees	88,750,000	88,750,000	0
Laboratory and training fees	18,041,000	15,405,000	2,636,000
Property and equipment costs	428,040,000	430,690,000	△2,650,000
Commission receipt	40,057,000	27,886,218	12,170,782
Entrance examination fees	37,605,000	25,395,000	12,210,000
Supplementary examination	120,000	74,000	46,000
Certification fees	794,000	569,460	224,540
The common test for university admissions fees	1,200,000	1,516,160	△316,160
Other commission income	338,000	331,598	6,402
Donation	39,300,000	56,918,977	△17,618,977
Designated donation	39,300,000	56,918,977	△17,618,977
The ordinary expense subsidy	202,104,000	170,553,118	31,550,882
Government subsidy	202,004,000	170,464,400	31,539,600
Local government subsidy	100,000	88,718	11,282
Accompanying business income	9,575,000	9,605,856	△30,856
Income from extraordinary operation	8,175,000	8,505,856	△330,856
Income from Japanese culture class	1,400,000	1,100,000	300,000
Miscellaneous income	78,598,600	81,328,034	△2,729,434
Facility equipment rental receipts	236,000	946,000	△710,000
Premium from retirement allowance	71,681,600	72,068,390	△386,790
Research and Study income	1,200,000	1,502,100	△302,100
Other income	5,481,000	6,811,544	△1,330,544
Income total of educational activities(1)	1,901,706,600	1,900,621,203	1,085,397

Account title	The budget	Accounting	The difference
Expenditure			
Personnel expenses	1,370,623,300	1,339,776,972	30,846,328
Teachers	779,037,000	756,935,145	22,101,855
Office staff	497,481,000	488,709,738	8,771,262
Directors	6,792,000	6,432,000	360,000
Transfer to retirement allowance	87,313,300	87,700,089	△386,789
Educational expenses	786,217,000	729,946,775	56,270,225
Supplies	51,905,000	47,492,539	4,412,461
Research and Development expense	15,275,000	12,183,339	3,091,661
Water and Electricity	44,104,000	41,891,019	2,212,981
Travelling expenses	18,381,000	15,364,562	3,016,438
Scholarship	78,540,000	73,582,060	4,957,940
Welfare expenses	8,898,000	6,853,232	2,044,768
Communication and Transportation	8,646,000	7,377,290	1,268,710
Printing and Book-binding	19,269,000	16,813,374	2,455,626
Repairs	26,358,000	26,502,379	△144,379
Insurance premium	1,238,000	1,316,412	△78,412
Rent	5,157,000	5,422,565	△265,565
Fees	2,132,000	1,902,000	230,000
Meeting expenses	1,845,000	1,299,654	545,346
Service commission	256,509,000	243,279,323	13,229,677
Commission	48,997,000	43,861,426	5,135,574
Support to club activity	12,840,000	10,382,343	2,457,657
Miscellaneous expenses	5,159,000	3,122,337	2,036,663
Building depreciation	130,734,000	129,442,099	1,291,901
Structures depreciation	10,882,000	11,310,838	△428,838
Educational furniture depreciation	39,348,000	30,547,984	8,800,016
Management accounting	241,695,000	227,952,550	13,742,450
Supplies	7,288,000	5,095,445	2,192,555
Water and Electricity	2,814,000	2,645,932	168,068
Travelling expenses	1,408,000	1,591,421	△183,421
Welfare expenses	3,886,000	3,607,069	278,931
Communication and Transportation	16,593,000	13,822,751	2,770,249
Printing and Book-binding	24,573,000	29,578,949	△5,005,949
Repairs	4,515,000	666,099	3,848,901
Insurance premium	65,000	64,094	906
Rent	2,538,000	2,282,168	255,832
Taxes	2,930,000	2,015,450	914,550
Advertisement	75,515,000	72,808,916	2,706,084
Fees	2,442,000	2,168,315	273,685
Meeting expenses	786,000	1,190,633	△404,633
Public relation	230,000	55,000	175,000
Service commission	55,946,000	48,522,168	7,423,832
Commission	20,997,000	24,341,208	△3,344,208
Cost of extraordinary operation	6,800,000	5,195,419	1,604,581
Miscellaneous	2,422,000	1,859,609	562,391
Building depreciation	6,880,000	6,812,742	67,258
Structures depreciation	573,000	532,197	40,803
Management equipment depreciation	2,494,000	3,096,965	△602,965
Collection impossible frames	2,205,000	2,205,000	0
Transfer to reserve non-collectable accounts	2,205,000	2,205,000	0
Total of expenses of educational activities (2)	2,400,740,300	2,299,881,297	100,859,003
The income and expenditure difference of educational activities (3) = (1) - (2)	△499,033,700	△399,260,094	△99,773,606

(Unit:¥)

Account title	The budget	Accounting	The difference
<b>The outside income and expenditure of educational activities</b>			
Income			
Interest earned and the dividend income	9,900,000	9,854,527	45,473
Profit on No.3 foundation funds	3,200,000	2,776,446	423,554
Other interest earned and dividend income	6,700,000	7,078,081	△378,081
The outside income total of educational activities (4)	9,900,000	9,854,527	45,473
Expenditure			
Interest paid	0	0	0
Total of expenses outside the educational activities (5)	0	0	0
The outside income and expenditure difference of educational activities (6) = (4) - (5)	9,900,000	9,854,527	45,473
The current account difference (7) = (3) + (6)	△489,133,700	△389,405,567	△99,728,133
<b>The special income and expenditure</b>			
Income			
Other special incomes	200,000	663,286	△463,286
Contribution in kind	200,000	663,286	△463,286
Special income total (8)	200,000	663,286	△463,286
Expenditure			
Loss on disposal of property	2,500,000	1,113,208	1,386,792
Loss on disposal of other assets	2,500,000	1,113,208	1,386,792
Other special expenses	0	55,380	△55,380
The past fiscal year modified amount	0	55,380	△55,380
Special total of expenses (9)	2,500,000	1,168,588	1,331,412
The special income and expenditure difference (10) = (8) - (9)	△2,300,000	△505,302	△1,794,698
【The reserve fund】 (11)	( 30,000,000		30,000,000
The degree of fund set income this year income and expenditure difference(12)=(7)+(10)-(11)	△521,433,700	△389,910,869	△131,522,831
Foundation fund(13)	△190,975,000	△91,077,035	△99,897,965
The degree of this year income and expenditure difference (14) = (12) + (13)	△712,408,700	△480,987,904	△231,420,796
The previous year's balance carried forward income and expenditure difference	△3,261,293,785	△3,261,293,785	0
Transfer from foundation funds	0	0	0
The next year's balance carried forward income and expenditure difference	△3,973,702,485	△3,742,281,689	△231,420,796

## Reference

Income total (17) = (1) + (4) + (8)	1,911,806,600	1,911,139,016	667,584
Total of expenses (18) = (2) + (5) + (9) +(11)	2,433,240,300	2,301,049,885	132,190,415

## Balance Sheet

2025. 3. 31

(Unit:¥)

Account title	Current term	Previous term	Increase or Decrease
Assets			
Fixed assets	9,814,173,197	9,843,196,609	△29,023,412
Tangible fixed assets	6,502,903,843	6,590,139,812	△87,235,969
Land	1,325,752,294	1,325,752,294	0
Building	2,808,321,945	2,914,980,501	△106,658,556
Other Structures	141,206,832	151,930,617	△10,723,785
Educational Furniture, Fixture	72,805,315	60,163,465	12,641,850
Other Furniture and Fixture	17,231,661	11,148,514	6,083,147
Books	2,137,585,796	2,126,164,421	11,421,375
Specific property	3,161,242,272	3,102,805,063	58,437,209
2nd number, fund allowance specific property	1,700,000,000	1,630,000,000	70,000,000
3rd number, fund allowance specific property	962,915,566	959,008,256	3,907,310
Deposit retirement allowance	498,326,706	513,796,807	△15,470,101
Other fixed assets	150,027,082	150,251,734	△224,652
Telephone rights	1,362,120	1,362,120	0
Loans	0	1,000,000	△1,000,000
Scholarship loans	148,644,962	147,889,614	755,348
Guaranty money	20,000	0	20,000
Current assets	2,679,839,682	3,027,405,342	△347,565,660
Cash and Deposits	2,577,375,349	2,862,151,651	△284,776,302
Accounts receivable	74,802,492	149,562,157	△74,759,665
Stored goods	784,000	506,500	277,500
Supplies	2,988,507	2,610,010	378,497
Prepaid expenses	23,077,334	11,330,346	11,746,988
Suspence payment	812,000	1,224,678	△412,678
Guaranty money	0	20,000	△20,000
Total assets	12,494,012,879	12,870,601,951	△376,589,072

Account title	Current term	Previous term	Increase or Decrease
Liabilities			
Fixed liabilities	498,326,706	513,796,807	△15,470,101
Reserve retirement allowance	498,326,706	513,796,807	△15,470,101
Current liabilities	430,671,961	401,880,063	28,791,898
Account payable	48,418,356	53,032,917	△4,614,561
Advances received	342,747,500	305,097,500	37,650,000
Deposits received	39,506,105	43,749,646	△4,243,541
Total liabilities	928,998,667	915,676,870	13,321,797
The part of a net asset			
Non-expendable foundation funds	15,307,295,901	15,216,218,866	91,077,035
1st number, the fund	12,467,380,335	12,450,210,610	17,169,725
2nd number, the fund	1,700,000,000	1,630,000,000	70,000,000
3rd number, the fund	962,915,566	959,008,256	3,907,310
4th number, the fund	177,000,000	177,000,000	0
The balance carried forward income and expenditure difference frame	△3,742,281,689	△3,261,293,785	△480,987,904
The next year's balance carried forward income and expenditure difference	△3,742,281,689	△3,261,293,785	△480,987,904
The part total of a net asset	11,565,014,212	11,954,925,081	△389,910,869
The part sum of liabilities and a net asset	12,494,012,879	12,870,601,951	△376,589,072

#### Notes

Accumulated depreciation	5,963,094,372
Reserve for non-collectable accounts	2,205,000