



## INTERNATIONAL FORUM OF INDEPENDENT AUDIT REGULATORS ASSOCIATION

一般社団法人 監査監督機関国際フォーラム

## STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2025

財政状態計算書 (2025年12月31日)

	2025	2024
	JPY	JPY
<b>ASSETS 資産の部</b>		
<b>Non-current assets 非流動資産</b>		
Deposits 保証金	13,463,600	10,929,600
Property, plant and equipment 有形固定資産	4,867,170	5,342,421
Cash and cash equivalents 現金及び現金同等物	821,700	6,239,311
	<u>19,152,470</u>	<u>22,511,332</u>
<b>Current assets 流動資産</b>		
Accounts and other receivables 売掛金及び未収入金	4,501,072	4,836,220
Prepaid expenses 前払費用	8,159,439	6,416,754
Cash and cash equivalents 現金及び現金同等物	453,239,502	373,949,539
	<u>465,900,013</u>	<u>385,202,513</u>
<b>Total assets 資産合計</b>	<b><u>485,052,483</u></b>	<b><u>407,713,845</u></b>
<b>LIABILITIES 負債の部</b>		
<b>Non-current liabilities 非流動負債</b>		
Asset retirement obligation 資産除去債務	16,571,520	16,571,520
Other long-term employee benefit その他の長期従業員給付	821,700	6,239,311
	<u>17,393,220</u>	<u>22,810,831</u>
<b>Current liabilities 流動負債</b>		
Accounts and other payables 買掛金及び未払金	8,858,731	9,596,338
Accruals 未払費用	11,430,286	6,343,021
Deferred income 前受収益	37,966,244	35,403,628
Other long-term employee benefit その他の長期従業員給付	42,144,621	29,554,142
	<u>100,399,882</u>	<u>80,897,129</u>
<b>Total liabilities 負債合計</b>	<b><u>117,793,102</u></b>	<b><u>103,707,960</u></b>
<b>EQUITY 資本の部</b>		
Retained surplus 利益剰余金	367,259,381	304,005,885
<b>Total liabilities and equity 負債及び資本合計</b>	<b><u>485,052,483</u></b>	<b><u>407,713,845</u></b>