

# 連結財務諸表

## Consolidated Financial Statements

(3月31日に終了する各年度、または3月31日現在)  
(For the Years Ended March 31/As of March 31)

### 連結貸借対照表 Consolidated Balance Sheets

(百万円)(Millions of Yen)

		'19/3	'20/3	'21/3	'22/3	'23/3	'24/3
<b>資産の部</b>	<b>ASSETS</b>						
流動資産	Current assets						
現金及び預金	Cash and deposits	¥ 377,551	¥ 261,164	¥ 197,317	¥ 199,870	¥ 213,234	¥ 285,037
受取手形及び売掛金	Notes and accounts receivable — trade	22,083	7,225	12,040	—	—	—
受取手形	Notes receivable — trade	—	—	—	2	2	—
売掛金	Accounts receivable — trade	—	—	—	15,373	22,055	28,845
契約資産	Contract assets	—	—	—	205	20	11
有価証券	Securities	20,999	19,999	33,495	34,997	84,994	111,977
商品及び製品	Merchandise and finished goods	9,256	11,679	12,511	6,062	13,752	9,381
仕掛品	Work in process	477	172	118	109	75	86
原材料及び貯蔵品	Raw materials and supplies	7,590	8,236	8,901	8,783	9,183	10,033
その他	Other	3,882	8,263	9,757	6,016	5,632	6,853
貸倒引当金	Allowance for doubtful accounts	(5)	(0)	(8)	(10)	(10)	(3)
流動資産合計	Total current assets	441,835	316,741	274,134	271,410	348,941	452,222
固定資産	Non-current assets						
有形固定資産	Property, plant and equipment						
建物及び構築物	Buildings and structures	270,971	291,012	315,411	322,830	335,551	333,134
機械装置及び運搬具	Machinery, equipment and vehicles	28,125	34,557	47,849	44,831	48,006	45,659
土地	Land	117,653	117,653	115,890	115,890	115,890	115,890
建設仮勘定	Construction in progress	82,342	152,165	165,344	218,731	257,669	288,746
その他	Other	15,228	15,197	21,063	17,958	14,401	14,173
有形固定資産合計	Total property, plant and equipment	514,322	610,586	665,557	720,241	771,518	797,604
無形固定資産	Intangible assets						
その他	Other	13,770	16,334	17,111	18,329	17,492	15,882
無形固定資産合計	Total intangible assets	13,770	16,334	17,111	18,329	17,492	15,882
投資その他の資産	Investments and other assets						
投資有価証券	Investment securities	60,810	46,925	49,601	46,334	50,936	68,878
退職給付に係る資産	Retirement benefit asset	5,666	5,492	8,857	9,628	9,020	11,735
繰延税金資産	Deferred tax assets	5,586	5,524	17,639	16,580	2,967	3,648
その他	Other	9,553	9,134	7,660	4,455	5,638	5,339
貸倒引当金	Allowance for doubtful accounts	(88)	(88)	(97)	(95)	(95)	(95)
投資その他の資産合計	Total investments and other assets	81,527	66,989	83,662	76,903	68,467	89,506
固定資産合計	Total non-current assets	609,619	693,910	766,331	815,474	857,477	902,993
資産合計	Total assets	¥1,051,455	¥1,010,651	¥1,040,465	¥1,086,884	¥1,206,419	¥1,355,215

注：2022年3月期以降の数値は、「収益認識に関する会計基準」(企業会計基準第29号)を適用しています。

Note: "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29) has been applied for the fiscal year ended March 31, 2022 and thereafter.

(百万円)(Millions of Yen)

		'19/3	'20/3	'21/3	'22/3	'23/3	'24/3
<b>負債の部</b>	<b>LIABILITIES</b>						
流動負債	Current liabilities						
支払手形及び買掛金	Notes and accounts payable — trade	¥ 19,907	¥ 13,921	¥ 9,072	¥ 12,164	¥ 20,305	¥ 23,761
1年内償還予定の社債	Current portion of bonds payable	20,000	—	30,000	—	30,000	60,000
1年内返済予定の長期借入金	Current portion of long-term borrowings	6,119	4,580	3,859	5,246	5,557	7,701
未払法人税等	Income taxes payable	22,470	7,991	9,023	2,578	18,355	37,943
契約負債	Contract liabilities	—	—	—	24,830	27,355	37,302
その他	Other	86,154	74,001	69,414	40,427	59,676	80,272
流動負債合計	Total current liabilities	154,652	100,495	121,370	85,247	161,249	246,981
固定負債	Non-current liabilities						
社債	Bonds payable	80,000	80,000	150,000	230,000	200,000	140,000
長期借入金	Long-term borrowings	2,304	2,488	2,364	7,401	5,407	1,252
株式給付引当金	Provision for share awards	—	—	—	—	229	464
退職給付に係る負債	Retirement benefit liability	4,483	3,537	3,030	3,641	4,200	4,801
繰延税金負債	Deferred tax liabilities	—	—	—	—	1,200	7,918
その他	Other	6,813	3,873	3,752	4,276	4,442	4,233
固定負債合計	Total non-current liabilities	93,601	89,898	159,147	245,320	215,480	158,671
負債合計	Total liabilities	¥ 248,253	¥ 190,394	¥ 280,517	¥ 330,567	¥ 376,730	¥ 405,652
<b>純資産の部</b>	<b>NET ASSETS</b>						
株主資本	Shareholders' equity						
資本金	Share capital	¥ 63,201	¥ 63,201	¥ 63,201	¥ 63,201	¥ 63,201	¥ 63,201
資本剰余金	Capital surplus	111,938	111,970	112,001	115,005	115,628	115,672
利益剰余金	Retained earnings	696,718	744,452	678,792	678,566	748,481	853,295
自己株式	Treasury shares	(89,183)	(109,325)	(108,771)	(113,257)	(112,282)	(110,952)
株主資本合計	Total shareholders' equity	782,674	810,298	745,223	743,515	815,027	921,216
その他の包括利益累計額	Accumulated other comprehensive income						
その他有価証券評価差額金	Valuation difference on available-for-sale securities	19,320	9,623	12,449	10,741	13,729	26,077
繰延ヘッジ損益	Deferred gains or losses on hedges	—	74	137	172	—	—
退職給付に係る調整累計額	Remeasurements of defined benefit plans	1,206	261	2,137	1,886	932	2,269
その他の包括利益累計額合計	Total accumulated other comprehensive income	20,526	9,958	14,724	12,801	14,661	28,347
純資産合計	Total net assets	¥ 803,201	¥ 820,257	¥ 759,948	¥ 756,317	¥ 829,689	¥ 949,563
負債純資産合計	Total liabilities and net assets	¥1,051,455	¥1,010,651	¥1,040,465	¥1,086,884	¥1,206,419	¥1,355,215

連結損益計算書 Consolidated Statements of Income

		(百万円)(Millions of Yen)					
		'19/3	'20/3	'21/3	'22/3	'23/3	'24/3
売上高	Net sales	¥525,622	¥464,450	¥170,581	¥275,728	¥483,123	¥618,493
売上原価	Cost of sales	326,283	300,601	169,678	209,983	296,895	368,976
売上総利益	Gross profit	199,339	163,849	902	65,744	186,227	249,517
販売費及び一般管理費	Selling, general and administrative expenses	70,061	66,986	46,891	58,011	75,027	84,079
営業利益(損失)	Operating profit (loss)	129,278	96,862	(45,989)	7,733	111,199	165,437
営業外収益	Non-operating income						
受取利息	Interest income	146	162	67	130	113	140
受取配当金	Dividends income	707	758	542	523	472	573
受取保険金・保険配当金	Insurance received and insurance dividends	508	437	347	424	281	336
持分法による投資利益	Equity in earnings of affiliates	—	—	—	—	—	183
助成金収入	Subsidy income	—	—	—	2,340	—	—
保険解約返戻金	Surrender value of insurance policies	—	—	165	2,166	—	—
その他	Other	837	1,224	710	1,029	1,185	901
営業外収益合計	Total non-operating income	2,198	2,582	1,833	6,614	2,053	2,135
営業外費用	Non-operating expenses						
支払利息	Interest expenses	222	291	353	455	362	350
持分法による投資損失	Share of loss of entities accounted for using equity method	349	183	485	480	90	—
支払手数料	Commission expenses	754	582	821	841	541	512
減価償却費	Depreciation	—	—	1,026	807	—	—
割増退職金	Extra retirement payments	—	37	1,813	—	—	—
固定資産除却損	Loss on retirement of non-current assets	403	142	143	183	202	144
その他	Other	306	144	404	300	265	560
営業外費用合計	Total non-operating expenses	2,037	1,382	5,049	3,069	1,463	1,568
経常利益(損失)	Ordinary profit (loss)	129,439	98,062	(49,205)	11,278	111,789	166,005
特別利益	Extraordinary income						
投資有価証券売却益	Gain on sales of investment securities	—	341	—	421	239	—
特別利益合計	Total extraordinary income	—	341	—	421	239	—
特別損失	Extraordinary losses						
臨時休園による損失	Loss on temporary closure	—	9,270	12,965	—	—	—
減損損失	Impairment losses	—	—	5,633	—	—	—
特別損失合計	Total extraordinary losses	—	9,270	18,598	—	—	—
税金等調整前当期純利益(純損失)	Profit (loss) before income taxes	129,439	89,133	(67,804)	11,699	112,028	166,005
法人税、住民税及び事業税	Income taxes — current	39,193	25,048	479	1,804	17,269	45,600
法人税等調整額	Income taxes — deferred	(40)	1,868	(14,092)	1,826	14,025	178
法人税等合計	Total income taxes	39,153	26,916	(13,613)	3,631	31,294	45,779
当期純利益(純損失)	Profit (loss)	90,286	62,217	(54,190)	8,067	80,734	120,225
親会社株主に帰属する当期純利益(純損失)	Profit (loss) attributable to owners of parent	¥ 90,286	¥ 62,217	¥ (54,190)	¥ 8,067	¥ 80,734	¥ 120,225

セグメント情報 Segment Information

		(百万円)(Millions of Yen)						
		報告セグメント Reportable Segment			その他 Other Business	計 Total	調整額 Adjustment	合計 Total
		テーマパーク Theme Park	ホテル Hotel Business	計 Total				
売上高	Net sales							
アトラクション・ショー収入	Attractions and shows	¥249,226	¥ —	¥ 249,226	¥ —	¥ 249,226	¥ —	¥ 249,226
商品販売収入	Merchandise	165,418	—	165,418	—	165,418	—	165,418
飲食販売収入	Food and beverages	89,771	—	89,771	—	89,771	—	89,771
その他の収入	Other revenue	9,368	—	9,368	—	9,368	—	9,368
ホテル	Hotel	—	88,383	88,383	—	88,383	—	88,383
その他	Other	—	—	—	16,325	16,325	—	16,325
外部顧客に対する売上高	Revenues from external customers	513,784	88,383	602,168	16,325	618,493	—	618,493
セグメント間の内部売上高又は振替高	Intersegment sales or transfers	10,853	922	11,775	4,082	15,858	(15,858)	—
計	Total	524,638	89,306	613,944	20,407	634,352	(15,858)	618,493
セグメント利益	Segment profit	139,511	24,788	164,300	745	165,046	391	165,437
セグメント資産	Segment assets	874,737	154,179	1,028,917	46,451	1,075,368	279,846	1,355,215
その他の項目	Other							
減価償却費	Depreciation and amortization	38,912	4,445	43,358	3,344	46,703	(1)	46,702
有形固定資産及び無形固定資産の増加額	Increase in property, plant and equipment and intangible assets	64,628	5,456	70,085	2,061	72,146	(66)	72,080

販売費及び一般管理費内訳 Breakdown of Selling, General and Administrative Expenses

		(百万円)(Millions of Yen)					
		'19/3	'20/3	'21/3	'22/3	'23/3	'24/3
人件費	Personnel expenses	¥26,524	¥25,240	¥18,720	¥25,641	¥29,938	¥34,268
経費	Administrative expenses	38,169	36,346	23,409	27,126	38,249	43,578
減価償却費	Depreciation and amortization	5,367	5,398	4,761	5,243	6,840	6,232
合計	Total	¥70,061	¥66,986	¥46,891	¥58,011	¥75,027	¥84,079

連結キャッシュ・フロー計算書 Consolidated Statements of Cash Flows

		(百万円)(Millions of Yen)					
		'19/3	'20/3	'21/3	'22/3	'23/3	'24/3
営業活動によるキャッシュ・フロー	Cash flows from operating activities:						
税金等調整前当期純利益(純損失)	Profit (loss) before income taxes	¥ 129,439	¥ 89,133	¥ (67,804)	¥ 11,699	¥ 112,028	¥ 166,005
減価償却費	Depreciation	38,214	39,447	45,899	44,103	46,327	46,702
減損損失	Impairment losses	—	—	5,633	—	—	—
退職給付に係る負債の増減額	Increase (decrease) in retirement benefit liability	(367)	(814)	(304)	482	507	579
受取利息及び受取配当金	Interest and dividend income	(853)	(920)	(610)	(653)	(585)	(713)
保険解約返戻金	Surrender value of insurance policies	—	—	—	(2,166)	—	—
支払利息	Interest expenses	222	291	353	455	362	350
為替差損益	Foreign exchange losses (gains)	14	2	0	(0)	—	—
持分法による投資損益	Shares of loss (profit) of entities accounted for using equity method	349	183	485	480	90	(183)
投資有価証券売却損益	Loss (gain) on sales of investment securities	—	(341)	(0)	(429)	(239)	—
売上債権の増減額	Decrease (increase) in trade receivables	(2,134)	14,742	(5,008)	(2,119)	(6,524)	(6,778)
たな卸資産の増減額	Decrease (increase) in inventories	649	(2,764)	(1,441)	5,363	(8,057)	3,511
仕入債務の増減額	Increase (decrease) in trade payables	3,421	(7,384)	(5,260)	970	7,713	5,952
未払消費税等の増減額	Increase (decrease) in accrued consumption taxes	393	(8,748)	1,608	9,161	5,752	(11,059)
その他	Other, net	1,690	(11,176)	2,678	(5,537)	12,503	19,470
小計	Subtotal	171,041	111,653	(23,770)	61,810	169,879	223,835
利息及び配当金の受取額	Interest and dividends received	908	991	672	629	630	787
利息の支払額	Interest paid	(206)	(291)	(347)	(455)	(362)	(357)
法人税等の支払額	Income taxes paid	(36,768)	(39,016)	(389)	(7,383)	(2,417)	(26,590)
営業活動によるキャッシュ・フロー	Net cash provided by (used in) operating activities	134,974	73,336	(23,834)	54,602	167,729	197,674
投資活動によるキャッシュ・フロー	Cash flows from investing activities:						
定期預金の預入による支出	Payments into time deposits	(290,000)	(340,000)	(70,000)	(310,000)	(360,000)	(255,000)
定期預金の払戻による収入	Proceeds from withdrawal of time deposits	250,000	500,000	31,000	260,000	350,000	250,000
有価証券の取得による支出	Purchase of securities	(38,998)	(67,996)	(40,997)	(32,997)	(195,978)	(243,966)
有価証券の償還による収入	Proceeds from redemption of securities	34,708	63,997	36,999	43,499	154,989	280,982
有形固定資産の取得による支出	Purchase of property, plant and equipment	(78,574)	(126,974)	(111,607)	(98,838)	(88,517)	(48,327)
無形固定資産の取得による支出	Purchase of intangible assets	(5,277)	(7,358)	(5,342)	(6,363)	(4,688)	(4,366)
投資有価証券の取得による支出	Purchase of investment securities	(4,398)	(1,499)	(455)	(551)	(510)	(303)
投資有価証券の売却による収入	Proceeds from sales of investment securities	—	1,854	—	1,876	499	—
その他	Other, net	(2,820)	(1,489)	(334)	4,391	(220)	(284)
投資活動によるキャッシュ・フロー	Net cash provided by (used in) investing activities	(135,360)	20,534	(160,738)	(138,984)	(144,426)	(21,265)
財務活動によるキャッシュ・フロー	Cash flows from financing activities:						
長期借入れによる収入	Proceeds from long-term borrowings	3,850	5,000	3,736	6,773	—	—
長期借入金の返済による支出	Repayments of long-term borrowings	(5,011)	(6,354)	(4,580)	(350)	(1,682)	(2,010)
社債の発行による収入	Proceeds from issuance of bonds	49,855	—	99,707	79,820	—	—
社債の償還による支出	Redemption of bonds	—	(20,000)	—	(30,000)	—	(30,000)
配当金の支払額	Dividends paid	(13,134)	(14,444)	(11,439)	(8,511)	(10,809)	(15,361)
自己株式の取得による支出	Purchase of treasury shares	(0)	(20,745)	(1)	(142)	(0)	(4)
自己株式の売却による収入	Proceeds from sales of treasury shares	1,046	1,309	1,314	1,345	1,575	1,787
その他	Other, net	(3)	(22)	(10)	(1)	(21)	(35)
財務活動によるキャッシュ・フロー	Net cash provided by (used in) financing activities	36,601	(55,257)	88,724	48,933	(10,939)	(45,625)
現金及び現金同等物に係る換算差額	Effect of exchange rate change on cash and cash equivalents	(14)	0	(0)	0	—	—
現金及び現金同等物の増減額	Net increase (decrease) in cash and cash equivalents	36,200	38,613	(95,847)	(35,448)	12,363	130,783
現金及び現金同等物の期首残高	Cash and cash equivalents at beginning of period	186,350	222,551	261,164	165,317	129,868	142,232
現金及び現金同等物の期末残高	Cash and cash equivalents at end of period	¥ 222,551	¥ 261,164	¥ 165,317	¥ 129,868	¥ 142,232	¥ 273,016