

# 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)

		'18/3	'19/3	'20/3	'21/3	'22/3	'23/3
<b>資産の部</b>	<b>ASSETS</b>						
流動資産	Current assets						
現金及び預金	Cash and deposits	¥296,350	¥ 377,551	¥ 261,164	¥ 197,317	¥ 199,870	¥ <b>213,234</b>
受取手形及び売掛金	Notes and accounts receivable — trade	19,990	22,083	7,225	12,040	—	—
受取手形	Notes receivable — trade	—	—	—	—	2	<b>2</b>
売掛金	Accounts receivable — trade	—	—	—	—	15,373	<b>22,055</b>
契約資産	Contract assets	—	—	—	—	205	<b>20</b>
有価証券	Securities	21,709	20,999	19,999	33,495	34,997	<b>84,994</b>
商品及び製品	Merchandise and finished goods	10,301	9,256	11,679	12,511	6,062	<b>13,752</b>
仕掛品	Work in process	177	477	172	118	109	<b>75</b>
原材料及び貯蔵品	Raw materials and supplies	7,494	7,590	8,236	8,901	8,783	<b>9,183</b>
その他	Other	3,113	3,882	8,263	9,757	6,016	<b>5,632</b>
貸倒引当金	Allowance for doubtful accounts	(2)	(5)	(0)	(8)	(10)	<b>(10)</b>
流動資産合計	Total current assets	359,134	441,835	316,741	274,134	271,410	<b>348,941</b>
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	275,508	270,971	291,012	315,411	322,830	<b>335,551</b>
機械装置及び運搬具	Machinery, equipment and vehicles	27,193	28,125	34,557	47,849	44,831	<b>48,006</b>
土地	Land	117,653	117,653	117,653	115,890	115,890	<b>115,890</b>
建設仮勘定	Construction in progress	38,747	82,342	152,165	165,344	218,731	<b>257,669</b>
その他	Other	14,475	15,228	15,197	21,063	17,958	<b>14,401</b>
有形固定資産合計	Total property, plant and equipment	473,578	514,322	610,586	665,557	720,241	<b>771,518</b>
無形固定資産	Intangible assets						
その他	Other	8,865	13,770	16,334	17,111	18,329	<b>17,492</b>
無形固定資産合計	Total intangible assets	8,865	13,770	16,334	17,111	18,329	<b>17,492</b>
投資その他の資産	Investments and other assets						
投資有価証券	Investment securities	51,493	60,810	46,925	49,601	46,334	<b>50,936</b>
退職給付に係る資産	Retirement benefit asset	4,664	5,666	5,492	8,857	9,628	<b>9,020</b>
繰延税金資産	Deferred tax assets	5,757	5,586	5,524	17,639	16,580	<b>2,967</b>
その他	Other	7,271	9,553	9,134	7,660	4,455	<b>5,638</b>
貸倒引当金	Allowance for doubtful accounts	(91)	(88)	(88)	(97)	(95)	<b>(95)</b>
投資その他の資産合計	Total investments and other assets	69,095	81,527	66,989	83,662	76,903	<b>68,467</b>
固定資産合計	Total non-current assets	551,539	609,619	693,910	766,331	815,474	<b>857,477</b>
資産合計	Total assets	¥910,673	¥1,051,455	¥1,010,651	¥1,040,465	¥1,086,884	<b>¥1,206,419</b>

注：1. 2018年3月期以降の数値は、「税効果会計に係る会計基準」の一部改正(企業会計基準第28号)を適用しています。

2. 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。

Notes: 1. "Partial Amendments to Accounting Standard for Tax Effect Accounting" (Corporate Accounting Standard No. 28) have been applied for the fiscal year ended March 31, 2018 and thereafter.

2. "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)

		'18/3	'19/3	'20/3	'21/3	'22/3	'23/3
<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	¥ 17,557	¥ 19,907	¥ 13,921	¥ 9,072	¥ 12,164	¥ <b>20,305</b>
1年内償還予定の社債	Current portion of bonds payable	—	20,000	—	30,000	—	<b>30,000</b>
1年内返済予定の長期借入金	Current portion of long-term borrowings	4,845	6,119	4,580	3,859	5,246	<b>5,557</b>
未払法人税等	Income taxes payable	19,989	22,470	7,991	9,023	2,578	<b>18,355</b>
契約負債	Contract liabilities	—	—	—	—	24,830	<b>27,355</b>
その他	Other	81,230	86,154	74,001	69,414	40,427	<b>59,676</b>
流動負債合計	Total current liabilities	123,623	154,652	100,495	121,370	85,247	<b>161,249</b>
固定負債	Non-current liabilities						
社債	Bonds payable	50,000	80,000	80,000	150,000	230,000	<b>200,000</b>
長期借入金	Long-term borrowings	4,739	2,304	2,488	2,364	7,401	<b>5,407</b>
株式給付引当金	Provision for share-based remuneration	—	—	—	—	—	<b>229</b>
退職給付に係る負債	Retirement benefit liability	4,631	4,483	3,537	3,030	3,641	<b>4,200</b>
繰延税金負債	Deferred tax liabilities	—	—	—	—	—	<b>1,200</b>
その他	Other	5,702	6,813	3,873	3,752	4,276	<b>4,442</b>
固定負債合計	Total non-current liabilities	65,073	93,601	89,898	159,147	245,320	<b>215,480</b>
負債合計	Total liabilities	¥188,697	¥ 248,253	¥ 190,394	¥ 280,517	¥ 330,567	¥ <b>376,730</b>
<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	¥ <b>63,201</b>
資本剰余金	Capital surplus	111,911	111,938	111,970	112,001	115,005	<b>115,628</b>
利益剰余金	Retained earnings	619,599	696,718	744,452	678,792	678,566	<b>748,481</b>
自己株式	Treasury shares	(89,794)	(89,183)	(109,325)	(108,771)	(113,257)	<b>(112,282)</b>
株主資本合計	Total shareholders' equity	704,918	782,674	810,298	745,223	743,515	<b>815,027</b>
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	15,585	19,320	9,623	12,449	10,741	<b>13,729</b>
繰延ヘッジ損益	Deferred gains or losses on hedges	(314)	—	74	137	172	<b>—</b>
退職給付に係る調整累計額	Remeasurements of defined benefit plans	1,787	1,206	261	2,137	1,886	<b>932</b>
その他の包括利益累計額合計	Total accumulated other comprehensive income	17,058	20,526	9,958	14,724	12,801	<b>14,661</b>
純資産合計	Total net assets	¥721,976	¥ 803,201	¥ 820,257	¥ 759,948	¥ 756,317	¥ <b>829,689</b>
負債純資産合計	Total liabilities and net assets	¥910,673	¥1,051,455	¥1,010,651	¥1,040,465	¥1,086,884	<b>¥1,206,419</b>

連結損益計算書 Consolidated Statements of Income

		(百万円)(Millions of Yen)					
		'18/3	'19/3	'20/3	'21/3	'22/3	'23/3
売上高	Net sales	¥479,280	¥525,622	¥464,450	¥170,581	¥275,728	<b>¥483,123</b>
売上原価	Cost of sales	302,771	326,283	300,601	169,678	209,983	<b>296,895</b>
売上総利益	Gross profit	176,508	199,339	163,849	902	65,744	<b>186,227</b>
販売費及び一般管理費	Selling, general and administrative expenses	66,223	70,061	66,986	46,891	58,011	<b>75,027</b>
営業利益(損失)	Operating profit (loss)	110,285	129,278	96,862	(45,989)	7,733	<b>111,199</b>
営業外収益	Non-operating income						
受取利息	Interest income	170	146	162	67	130	<b>113</b>
受取配当金	Dividends income	734	707	758	542	523	<b>472</b>
受取保険金・保険配当金	Insurance received and insurance dividends	498	508	437	347	424	<b>281</b>
持分法による投資利益	Equity in earnings of affiliates	109	—	—	—	—	<b>—</b>
助成金収入	Subsidy income	—	—	—	—	2,340	<b>—</b>
保険解約返戻金	Surrender value of insurance policies	—	—	—	165	2,166	<b>—</b>
その他	Other	931	837	1,224	710	1,029	<b>1,185</b>
営業外収益合計	Total non-operating income	2,443	2,198	2,582	1,833	6,614	<b>2,053</b>
営業外費用	Non-operating expenses						
支払利息	Interest expenses	208	222	291	353	455	<b>362</b>
持分法による投資損失	Share of loss of entities accounted for using equity method	—	349	183	485	480	<b>90</b>
支払手数料	Commission expenses	575	754	582	821	841	<b>541</b>
減価償却費	Depreciation	—	—	—	1,026	807	<b>—</b>
割増退職金	Extra retirement payments	—	—	37	1,813	—	<b>—</b>
固定資産除却損	Loss on retirement of noncurrent assets	64	403	142	143	183	<b>202</b>
その他	Other	219	306	144	404	300	<b>265</b>
営業外費用合計	Total non-operating expenses	1,068	2,037	1,382	5,049	3,069	<b>1,463</b>
経常利益(損失)	Ordinary profit (loss)	111,660	129,439	98,062	(49,205)	11,278	<b>111,789</b>
特別利益	Extraordinary income						
投資有価証券売却益	Gain on sales of investment securities	1,336	—	341	—	421	<b>239</b>
特別利益合計	Total extraordinary income	1,336	—	341	—	421	<b>239</b>
特別損失	Extraordinary losses						
臨時休業による損失	Loss on temporary closure	—	—	9,270	12,965	—	<b>—</b>
減損損失	Impairment losses	—	—	—	5,633	—	<b>—</b>
特別損失合計	Total extraordinary losses	—	—	9,270	18,598	—	<b>—</b>
税金等調整前当期純利益(純損失)	Profit (loss) before income taxes	112,997	129,439	89,133	(67,804)	11,699	<b>112,028</b>
法人税、住民税及び事業税	Income taxes — current	35,432	39,193	25,048	479	1,804	<b>17,269</b>
法人税等調整額	Income taxes — deferred	(3,626)	(40)	1,868	(14,092)	1,826	<b>14,025</b>
法人税等合計	Total income taxes	31,805	39,153	26,916	(13,613)	3,631	<b>31,294</b>
当期純利益(純損失)	Profit (loss)	81,191	90,286	62,217	(54,190)	8,067	<b>80,734</b>
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	¥ 81,191	¥ 90,286	¥ 62,217	¥ (54,190)	¥ 8,067	<b>¥ 80,734</b>

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	¥197,847	¥ —	¥197,847	¥ —	¥197,847	¥ —	¥ 197,847
商品販売収入	Merchandise	122,685	—	122,685	—	122,685	—	122,685
飲食販売収入	Food and beverages	68,711	—	68,711	—	68,711	—	68,711
その他の収入	Other revenue	6,853	—	6,853	—	6,853	—	6,853
ホテル	Hotel	—	73,861	73,861	—	73,861	—	73,861
その他	Other	—	—	—	13,162	13,162	—	13,162
外部顧客に対する売上高	Revenues from external customers	396,098	73,861	469,960	13,162	483,123	—	483,123
セグメント間の内部売上高又は振替高	Intersegment sales or transfers	9,539	656	10,195	4,272	14,467	(14,467)	—
計	Total	405,638	74,517	480,156	17,434	497,590	(14,467)	483,123
セグメント利益	Segment profit	93,394	17,272	110,667	232	110,899	299	111,199
セグメント資産	Segment assets	767,633	151,666	919,300	47,595	966,895	239,524	1,206,419
その他の項目	Other							
減価償却費	Depreciation and amortization	38,179	4,876	43,056	3,327	46,383	(56)	46,327
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	78,219	17,806	96,026	3,519	99,546	(73)	99,472

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)					
		'18/3	'19/3	'20/3	'21/3	'22/3	'23/3
人件費	Personnel expenses	¥24,187	¥26,524	¥25,240	¥18,720	¥25,641	<b>¥29,938</b>
経費	Administrative expenses	36,495	38,169	36,346	23,409	27,126	<b>38,249</b>
減価償却費	Depreciation and amortization	5,540	5,367	5,398	4,761	5,243	<b>6,840</b>
合計	Total	¥66,223	¥70,061	¥66,986	¥46,891	¥58,011	<b>¥75,027</b>

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

		(百万円)(Millions of Yen)					
		'18/3	'19/3	'20/3	'21/3	'22/3	'23/3
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	¥ 112,997	¥ 129,439	¥ 89,133	¥ (67,804)	¥ 11,699	<b>¥ 112,028</b>
減価償却費	Depreciation	37,339	38,214	39,447	45,899	44,103	<b>46,327</b>
減損損失	Impairment losses	—	—	—	5,633	—	<b>—</b>
のれん償却額	Amortization of goodwill	247	—	—	—	—	<b>—</b>
退職給付に係る負債の増減額	Increase (decrease) in retirement benefit liability	388	(367)	(814)	(304)	482	<b>507</b>
受取利息及び受取配当金	Interest and dividend income	(904)	(853)	(920)	(610)	(653)	<b>(585)</b>
保険解約返戻金	Surrender value of insurance policies	—	—	—	—	(2,166)	<b>—</b>
支払利息	Interest expenses	208	222	291	353	455	<b>362</b>
為替差損益	Foreign exchange losses (gains)	(14)	14	2	0	(0)	<b>—</b>
持分法による投資損益	Shares of loss (profit) of entities accounted for using equity method	(109)	349	183	485	480	<b>90</b>
投資有価証券売却損益	Loss (gain) on sales of investment securities	(1,336)	—	(341)	(0)	(429)	<b>(239)</b>
売上債権の増減額	Decrease (increase) in trade receivables	(1,126)	(2,134)	14,742	(5,008)	(2,119)	<b>(6,524)</b>
たな卸資産の増減額	Decrease (increase) in inventories	(743)	649	(2,764)	(1,441)	5,363	<b>(8,057)</b>
仕入債務の増減額	Increase (decrease) in trade payables	(66)	3,421	(7,384)	(5,260)	970	<b>7,713</b>
未払消費税等の増減額	Increase (decrease) in accrued consumption taxes	1,147	393	(8,748)	1,608	9,161	<b>5,752</b>
その他	Other, net	7,180	1,690	(11,176)	2,678	(5,537)	<b>12,503</b>
小計	Subtotal	155,206	171,041	111,653	(23,770)	61,810	<b>169,879</b>
利息及び配当金の受取額	Interest and dividends received	966	908	991	672	629	<b>630</b>
利息の支払額	Interest paid	(207)	(206)	(291)	(347)	(455)	<b>(362)</b>
法人税等の支払額	Income taxes paid	(33,104)	(36,768)	(39,016)	(389)	(7,383)	<b>(2,417)</b>
営業活動によるキャッシュ・フロー	Net cash provided by (used in) operating activities	122,860	134,974	73,336	(23,834)	54,602	<b>167,729</b>
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	(240,000)	(290,000)	(340,000)	(70,000)	(310,000)	<b>(360,000)</b>
定期預金の払戻による収入	Proceeds from withdrawal of time deposits	245,000	250,000	500,000	31,000	260,000	<b>350,000</b>
有価証券の取得による支出	Purchase of securities	(36,998)	(38,998)	(67,996)	(40,997)	(32,997)	<b>(195,978)</b>
有価証券の償還による収入	Proceeds from redemption of securities	43,998	34,708	63,997	36,999	43,499	<b>154,989</b>
有形固定資産の取得による支出	Purchase of property, plant and equipment	(55,122)	(78,574)	(126,974)	(111,607)	(98,838)	<b>(88,517)</b>
無形固定資産の取得による支出	Purchase of intangible assets	(2,665)	(5,277)	(7,358)	(5,342)	(6,363)	<b>(4,688)</b>
投資有価証券の取得による支出	Purchase of investment securities	(1,019)	(4,398)	(1,499)	(455)	(551)	<b>(510)</b>
投資有価証券の売却による収入	Proceeds from sales of investment securities	2,336	—	1,854	—	1,876	<b>499</b>
その他	Other, net	(511)	(2,820)	(1,489)	(334)	4,391	<b>(220)</b>
投資活動によるキャッシュ・フロー	Net cash provided by (used in) investing activities	(44,981)	(135,360)	20,534	(160,738)	(138,984)	<b>(144,426)</b>
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	3,850	5,000	3,736	6,773	<b>—</b>
長期借入金の返済による支出	Repayments of long-term borrowings	(4,839)	(5,011)	(6,354)	(4,580)	(350)	<b>(1,682)</b>
社債の発行による収入	Proceeds from issuance of bonds	—	49,855	—	99,707	79,820	<b>—</b>
社債の償還による支出	Redemption of bonds	—	—	(20,000)	—	(30,000)	<b>—</b>
配当金の支払額	Dividends paid	(13,173)	(13,134)	(14,444)	(11,439)	(8,511)	<b>(10,809)</b>
自己株式の取得による支出	Purchase of treasury shares	(19,999)	(0)	(20,745)	(1)	(142)	<b>(0)</b>
自己株式の売却による収入	Proceeds from sales of treasury shares	876	1,046	1,309	1,314	1,345	<b>1,575</b>
その他	Other, net	(59)	(3)	(22)	(10)	(1)	<b>(21)</b>
財務活動によるキャッシュ・フロー	Net cash provided by (used in) financing activities	(33,345)	36,601	(55,257)	88,724	48,933	<b>(10,939)</b>
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	(14)	0	(0)	0	<b>—</b>
現金及び現金同等物の増減額	Net increase (decrease) in cash and cash equivalents	44,548	36,200	38,613	(95,847)	(35,448)	<b>12,363</b>
現金及び現金同等物の期首残高	Cash and cash equivalents at beginning of period	141,801	186,350	222,551	261,164	165,317	<b>129,868</b>
現金及び現金同等物の期末残高	Cash and cash equivalents at end of period	¥ 186,350	¥ 222,551	¥ 261,164	¥ 165,317	¥ 129,868	<b>¥ 142,232</b>

注：2018年3月期より「有形固定資産の売却による収入」は、「投資活動によるキャッシュ・フロー」の「その他」に含めて表示しています。  
Note: From the fiscal year ended March 31, 2018, Proceeds from sales of property, plant and equipment has been recorded as part of Other, net under Cash flows from investing activities.