

# 単体財務諸表 Non-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)

## 単体貸借対照表 Non-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	¥373,494	¥256,602	¥ 191,861	¥ 195,274	¥ 209,236	¥ <b>280,043</b>
売掛金	Accounts receivable — trade	18,801	6,657	10,927	12,079	16,925	<b>23,333</b>
有価証券	Securities	20,999	19,999	33,495	34,997	84,994	<b>111,977</b>
商品及び製品	Merchandise and finished goods	7,542	10,193	11,140	5,899	13,516	<b>9,214</b>
原材料及び貯蔵品	Raw materials and supplies	6,775	7,421	7,978	7,852	8,091	<b>8,898</b>
前払費用	Prepaid expenses	676	1,047	790	1,776	2,232	<b>2,142</b>
その他	Other	2,816	6,882	14,509	3,956	2,960	<b>4,234</b>
流動資産合計	Total current assets	431,105	308,806	270,703	261,835	337,957	<b>439,844</b>
固定資産	Non-current assets						
有形固定資産	Property, plant and equipment						
建物	Buildings	188,007	206,109	224,546	228,813	242,267	<b>242,320</b>
構築物	Structures	52,747	55,701	65,591	69,632	69,903	<b>68,319</b>
機械及び装置	Machinery and equipment	23,829	29,356	39,672	36,280	37,603	<b>34,685</b>
船舶	Vessels	1,524	1,214	965	843	1,864	<b>1,703</b>
車両運搬具	Vehicles	1,199	985	733	536	599	<b>696</b>
工具・器具及び備品	Tools, furniture and fixtures	13,255	13,352	19,328	16,690	13,028	<b>12,872</b>
土地	Land	108,817	108,817	108,817	108,817	108,817	<b>108,817</b>
リース資産	Leased assets	26	17	6	—	—	<b>—</b>
建設仮勘定	Construction in progress	80,150	147,994	163,920	216,043	255,587	<b>284,683</b>
有形固定資産合計	Total property, plant and equipment	469,557	563,549	623,582	677,657	729,671	<b>754,099</b>
無形固定資産	Intangible assets						
ソフトウェア	Software	12,666	15,008	15,797	17,195	16,223	<b>14,637</b>
水道施設利用権	Right of using water facilities	72	72	58	69	276	<b>256</b>
その他	Other	94	84	73	83	80	<b>79</b>
無形固定資産合計	Total intangible assets	12,833	15,165	15,929	17,349	16,580	<b>14,972</b>
投資その他の資産	Investments and other assets						
投資有価証券	Investment securities	33,271	24,744	24,162	21,685	21,837	<b>26,983</b>
関係会社株式	Stocks of subsidiaries and affiliates	32,923	27,658	31,417	31,168	35,029	<b>48,320</b>
出資金	Investments in capital	0	0	0	0	0	<b>—</b>
従業員長期貸付金	Long-term loans to employees	0	0	8	7	3	<b>—</b>
関係会社長期貸付金	Long-term loans receivable from subsidiaries and affiliates	6,933	6,933	10,400	16,333	12,533	<b>12,000</b>
長期前払費用	Long-term prepaid expenses	1,519	1,280	943	818	2,245	<b>1,993</b>
繰延税金資産	Deferred tax assets	—	1,244	14,902	14,314	—	<b>—</b>
その他	Other	8,282	9,758	9,514	7,718	8,378	<b>9,168</b>
貸倒引当金	Allowance for doubtful accounts	(84)	(84)	(93)	(483)	(704)	<b>(93)</b>
投資その他の資産合計	Total investments and other assets	82,846	71,535	91,254	91,562	79,322	<b>98,373</b>
固定資産合計	Total non-current assets	565,236	650,250	730,766	786,568	825,574	<b>867,444</b>
資産合計	Total assets	¥996,342	¥959,056	¥1,001,469	¥1,048,404	¥1,163,532	<b>¥1,307,288</b>

注：1. 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。  
2. 2024年3月期より「出資金」「従業員長期貸付金」は、「投資その他の資産」の「その他」に含めて表示しています。

Notes: 1. "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29) has been applied for the fiscal year ended March 31, 2022 and thereafter.  
2. "Investments in capital" and "Long-term loans to employees" have been stated in "Other" under "Investments and other assets" from the fiscal year ended March 31, 2024.

		(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						
買掛金	Accounts payable — trade	¥ 19,776	¥ 14,119	¥ 9,214	¥ 12,014	¥ 20,277	¥ <b>23,229</b>
1年内償還予定の社債	Current portion of bonds payable	20,000	—	30,000	—	30,000	<b>60,000</b>
1年内返済予定の長期借入金	Current portion of long-term borrowings	6,001	4,459	3,736	5,119	5,427	<b>7,568</b>
未払金	Accounts payable — other	24,641	26,370	16,102	16,830	23,340	<b>49,015</b>
未払費用	Accrued expenses	13,563	9,160	15,143	8,015	11,281	<b>11,124</b>
未払法人税等	Income taxes payable	18,711	7,280	8,009	1,699	16,258	<b>32,760</b>
未払消費税等	Accrued consumption taxes	5,669	543	—	6,946	11,817	<b>2,444</b>
前受金	Advances received	28,806	27,345	24,257	—	—	<b>—</b>
契約負債	Contract liabilities	—	—	—	23,549	26,082	<b>36,023</b>
預り金	Deposits received	33,472	27,097	27,536	22,449	32,773	<b>48,375</b>
その他	Other	140	81	40	115	160	<b>207</b>
流動負債合計	Total current liabilities	170,783	116,458	134,040	96,740	177,419	<b>270,749</b>
固定負債	Non-current liabilities						
社債	Bonds payable	80,000	80,000	150,000	230,000	200,000	<b>140,000</b>
長期借入金	Long-term borrowings	958	1,264	1,264	6,427	4,562	<b>540</b>
長期未払金	Long-term accounts payable — other	139	134	130	124	153	<b>149</b>
繰延税金負債	Deferred tax liabilities	2,074	—	—	—	608	<b>6,817</b>
退職給付引当金	Provision for retirement benefits	—	30	212	478	762	<b>1,074</b>
株式給付引当金	Provision for share awards	—	—	—	—	151	<b>304</b>
その他	Other	573	480	423	928	1,061	<b>857</b>
固定負債合計	Total non-current liabilities	83,746	81,908	152,030	237,959	207,301	<b>149,744</b>
負債合計	Total liabilities	¥254,529	¥198,367	¥286,071	¥334,700	¥384,721	<b>¥420,493</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						
資本準備金	Legal capital surplus	111,403	111,403	111,403	111,403	111,403	<b>111,403</b>
その他資本剰余金	Other capital surplus	535	567	597	3,602	4,224	<b>4,269</b>
資本剰余金合計	Total capital surpluses	111,938	111,970	112,001	115,005	115,628	<b>115,672</b>
利益剰余金	Retained earnings						
利益準備金	Legal retained earnings	1,142	1,142	1,142	1,142	1,142	<b>1,142</b>
その他利益剰余金	Other retained earnings						
別途積立金	General reserve	155,200	155,200	155,200	155,200	155,200	<b>155,200</b>
繰越利益剰余金	Retained earnings brought forward	480,303	528,796	480,100	481,526	542,240	<b>636,797</b>
利益剰余金合計	Total retained earnings	636,645	685,138	636,442	637,868	698,582	<b>793,139</b>
自己株式	Treasury shares	(89,183)	(109,325)	(108,771)	(113,257)	(112,282)	<b>(110,952)</b>
株主資本合計	Total shareholders' equity	722,601	750,985	702,873	702,817	765,129	<b>861,060</b>
評価・換算差額等	Valuation and translation adjustments						
その他有価証券評価差額金	Valuation difference on available-for-sale securities	19,211	9,629	12,386	10,713	13,681	<b>25,734</b>
繰延ヘッジ損益	Deferred gains or losses on hedges	—	74	137	172	—	<b>—</b>
評価・換算差額等合計	Total valuation and translation adjustments	19,211	9,703	12,524	10,886	13,681	<b>25,734</b>
純資産合計	Total net assets	¥741,812	¥760,688	¥715,398	¥713,703	¥778,811	<b>¥886,794</b>
負債純資産合計	Total liabilities and net assets	¥996,342	¥959,056	¥1,001,469	¥1,048,404	¥1,163,532	<b>¥1,307,288</b>

■ 単体損益計算書 Non-consolidated Statements of Income

		(百万円)(Millions of Yen)					
		'19/3	'20/3	'21/3	'22/3	'23/3	'24/3
営業収益	Operating revenue						
アトラクション・ショー収入	Attractions and shows	¥202,178	¥180,486	¥ 67,056	¥107,687	¥198,278	<b>¥249,907</b>
商品販売収入	Merchandise	152,429	126,824	41,579	67,409	122,686	<b>165,419</b>
飲食販売収入	Food and beverages	76,345	70,815	22,642	39,165	68,712	<b>89,772</b>
その他の収入	Other revenue	18,830	18,182	14,737	16,639	20,854	<b>23,712</b>
営業収益合計	Total operating revenue	449,784	396,308	146,015	230,902	410,532	<b>528,811</b>
営業費用	Operating expenses						
売上原価	Cost of sales	319,009	292,807	166,353	204,372	289,993	<b>360,648</b>
売上総利益(総損失)	Gross profit (loss)	130,775	103,501	(20,338)	26,529	120,539	<b>168,162</b>
一般管理費	General and administrative expenses	21,117	20,532	16,067	18,458	21,916	<b>24,491</b>
営業費用合計	Total operating expenses	340,126	313,339	182,421	222,831	311,910	<b>385,140</b>
営業利益(損失)	Operating profit (loss)	109,658	82,968	(36,405)	8,071	98,622	<b>143,671</b>
営業外収益	Non-operating income						
受取利息	Interest income	172	187	112	202	111	<b>111</b>
有価証券利息	Interest on securities	8	13	12	9	29	<b>58</b>
受取配当金	Dividends income	9,090	10,776	585	1,098	1,317	<b>5,677</b>
受取保険金・保険配当金	Insurance received and insurance dividends	489	415	330	409	264	<b>332</b>
助成金収入	Subsidy income	—	—	—	1,653	162	<b>73</b>
保険解約返戻金	Surrender value of insurance policies	—	—	165	2,166	—	<b>—</b>
雑収入	Miscellaneous income	845	1,243	556	1,053	1,019	<b>1,696</b>
営業外収益合計	Total non-operating income	10,605	12,635	1,763	6,593	2,905	<b>7,949</b>
営業外費用	Non-operating expenses						
支払利息	Interest expenses	10	10	8	9	9	<b>8</b>
社債利息	Interest on bonds	174	246	312	417	326	<b>319</b>
支払手数料	Commission expenses	745	573	817	838	537	<b>508</b>
減価償却費	Depreciation	—	—	1,026	807	—	<b>—</b>
割増退職金	Extra retirement payments	—	37	1,807	—	—	<b>—</b>
固定資産除却損	Loss on retirement of non-current assets	361	131	142	170	200	<b>147</b>
貸倒引当金繰入額	Provision of allowance for doubtful accounts	—	—	8	390	221	<b>—</b>
雑支出	Miscellaneous expenses	244	172	417	306	123	<b>114</b>
営業外費用合計	Total non-operating expenses	1,537	1,171	4,542	2,939	1,418	<b>1,099</b>
経常利益(損失)	Ordinary profit (loss)	118,726	94,432	(39,184)	11,725	100,109	<b>150,521</b>
特別利益	Extraordinary income						
投資有価証券売却益	Gain on sales of investment securities	—	341	—	421	239	<b>—</b>
特別利益合計	Total extraordinary income	—	341	—	421	239	<b>—</b>
特別損失	Extraordinary losses						
臨時休園による損失	Loss on temporary closure	—	9,201	12,732	—	—	<b>—</b>
特別損失合計	Total extraordinary losses	—	9,201	12,732	—	—	<b>—</b>
税引前当期純利益(純損失)	Profit (loss) before income taxes	118,726	85,572	(51,917)	12,146	100,349	<b>150,521</b>
法人税、住民税及び事業税	Income taxes — current	33,363	21,750	76	985	15,121	<b>39,624</b>
法人税等調整額	Income taxes — deferred	(298)	844	(14,767)	1,216	13,694	<b>929</b>
法人税等合計	Total income taxes	33,064	22,595	(14,690)	2,201	28,815	<b>40,553</b>
当期純利益(純損失)	Profit (loss)	¥ 85,662	¥ 62,977	¥ (37,226)	¥ 9,945	¥ 71,533	<b>¥109,968</b>

■ 営業収益別内訳 Breakdown of Operating Revenue

		(百万円)(Millions of Yen)					
		'19/3	'20/3	'21/3	'22/3	'23/3	'24/3
アトラクション・ショー収入	Attractions and shows	¥202,178	¥180,486	¥ 67,056	¥107,687	¥198,278	<b>¥249,907</b>
テーマパークチケット収入	Theme park ticket receipts	174,246	153,501	49,428	84,973	158,167	<b>201,745</b>
その他	Others	27,932	26,984	17,627	22,714	40,111	<b>48,162</b>
商品販売収入	Merchandise	152,429	126,824	41,579	67,409	122,686	<b>165,419</b>
玩具・雑貨	Toys and sundries	68,004	62,411	21,100	34,344	59,273	<b>79,985</b>
菓子	Confectionery	40,319	33,022	9,382	15,361	29,643	<b>41,589</b>
衣料品	Apparel	43,823	31,136	11,041	17,616	33,630	<b>43,609</b>
その他	Others	281	252	54	86	138	<b>235</b>
飲食販売収入	Food and beverages	76,345	70,815	22,642	39,165	68,712	<b>89,772</b>
料理	Food	65,868	61,099	19,654	34,460	59,307	<b>77,634</b>
飲料	Beverages	10,477	9,716	2,988	4,704	9,405	<b>12,137</b>
その他の収入	Others	18,830	18,182	14,737	16,639	20,854	<b>23,712</b>
合計	Total	¥449,784	¥396,308	¥146,015	¥230,902	¥410,532	<b>¥528,811</b>

■ 売上原価明細表 Breakdown of Cost of Sales

		(百万円)(Millions of Yen)					
		'19/3	'20/3	'21/3	'22/3	'23/3	'24/3
商品売上原価	Merchandise	¥ 65,016	¥ 54,061	¥ 20,496	¥ 27,853	¥ 51,896	<b>¥ 71,948</b>
飲食売上原価	Food and beverages	34,066	31,524	13,662	20,006	31,831	<b>41,169</b>
材料費	Materials	23,161	21,168	7,659	12,096	21,018	<b>28,458</b>
人件費	Personnel expenses	8,429	7,639	4,149	5,760	8,093	<b>9,597</b>
給料・手当	Salaries	6,707	6,118	3,233	4,366	6,043	<b>7,239</b>
賞与	Bonuses	612	497	283	527	978	<b>1,099</b>
その他	Others	1,108	1,023	632	867	1,072	<b>1,258</b>
経費	Administrative expenses	2,475	2,716	1,853	2,149	2,719	<b>3,113</b>
水道光熱費	Utilities expenses	687	617	320	454	737	<b>721</b>
減価償却費	Depreciation and amortization	571	717	582	595	685	<b>660</b>
その他	Others	1,217	1,381	949	1,099	1,295	<b>1,731</b>
人件費	Personnel expenses	67,745	62,957	36,838	45,271	61,304	<b>75,238</b>
給料・手当	Salaries	50,578	47,822	27,683	31,358	42,481	<b>52,899</b>
賞与	Bonuses	8,198	6,627	3,393	6,584	10,247	<b>12,205</b>
その他	Others	8,969	8,507	5,761	7,329	8,574	<b>10,133</b>
その他の営業費	Other operating expenses	152,181	144,263	95,356	111,241	144,960	<b>172,292</b>
営業資材費	Materials and other outside costs	13,868	12,578	7,694	7,585	11,696	<b>12,842</b>
施設更新関連費	Renovation of facilities	22,521	24,582	17,982	15,868	19,368	<b>25,250</b>
エンターテインメント・ショー製作費	Entertainment production	7,931	6,837	1,860	2,099	3,613	<b>4,886</b>
業務委託費	Outsourcing	12,199	13,897	12,175	14,065	15,738	<b>18,505</b>
販促活動費	Marketing expenses	8,790	6,199	1,514	1,213	4,173	<b>6,047</b>
ロイヤルティー	Royalties	31,085	27,313	9,173	15,497	28,850	<b>37,373</b>
租税公課	Taxes and public dues	4,964	4,891	4,100	5,738	6,013	<b>5,655</b>
減価償却費	Depreciation and amortization	33,393	31,599	31,176	37,536	39,935	<b>40,609</b>
その他	Others	17,424	16,363	9,677	11,635	15,568	<b>21,120</b>
合計	Total	¥319,009	¥292,807	¥166,353	¥204,372	¥289,993	<b>¥360,648</b>

■ 原価率 Ratio of Cost of Sales

		(%)					
		'19/3	'20/3	'21/3	'22/3	'23/3	'24/3
商品原価率	Merchandise	42.7%	42.6%	49.3%	41.3%	42.3%	<b>43.5%</b>
飲食原価率	Food and beverages	44.6	44.5	60.3	51.1	46.3	<b>45.9</b>

■ 一般管理費内訳 Breakdown of 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	¥ 7,937	¥ 7,898	¥ 6,357	¥ 8,291	¥ 8,906	<b>¥ 9,884</b>
経費	Administrative expenses	11,814	11,157	8,095	8,632	11,125	<b>12,935</b>
減価償却費	Depreciation and amortization	1,365	1,477	1,613	1,534	1,884	<b>1,671</b>
合計	Total	¥21,117	¥20,532	¥16,067	¥18,458	¥21,916	<b>¥24,491</b>