

Zホールディングス株式会社 2022年度第4四半期 セグメント別連結損益計算書 推移表 (IFRS)  
Z Holdings Corporation FY2022/Q4 Consolidated Statements of Income Trend (IFRS)

単位: 百万円 [Unit: JPY Million]

連結   Grand Total	2021年度   FY2021				2022年度   FY2022				当四半期売上比率 % of Revenue	前四半期比   QoQ		前年同四半期比   YoY		通期   Full Year		前年比   YoY		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		増減額 Increase/Decrease	増減率 % Change	増減額 Increase/Decrease	増減率 % Change	FY2021	FY2022	増減額 Increase/Decrease	増減率 % Change	
	売上収益 Revenue	373,352	377,610	409,174	407,284	390,565	394,343	453,687		433,780	100.0%	-19.06%	-4.4%	26,495	+6.5%	1,567,421	1,672,377	104,955
売上原価 Cost of sales	119,569	120,449	126,390	130,613	122,249	123,684	132,144	133,053	30.7%	9.09%	+0.7%	2,440	+1.9%	497,021	511,131	14,109	+2.8%	
販売費及び一般管理費 Selling, general and administrative expenses	202,397	208,099	221,738	270,350	218,595	230,082	282,475	276,453	63.7%	-6.02%	-2.1%	6,102	+2.3%	902,586	1,007,606	105,020	+11.6%	
販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	35,350	35,403	45,524	67,052	37,309	39,039	56,506	35,239	8.1%	-21.26%	-37.6%	-31,813	-47.4%	183,331	168,095	-15,235	-8.3%	
その他販促費 Other SGA expenses	167,047	172,696	176,214	203,298	181,285	191,042	225,969	241,213	55.6%	15.24%	+6.7%	37,915	+18.7%	719,255	839,511	120,255	+16.7%	
その他収益及び費用 <sup>1)</sup> Other income and expenses <sup>1)</sup>	-	15,022	-	6,667	-	9,180	151,713	-	0.0%	-151.71%	-100.0%	-6,667	-100.0%	21,690	160,894	139,204	+641.8%	
調整後EBITDA <sup>1)</sup> Adjusted EBITDA <sup>1)</sup>	86,355	100,833	97,929	46,368	86,520	80,675	93,565	71,848	16.6%	-21.71%	-23.2%	25,490	+55.0%	331,486	332,610	1,123	+0.3%	
調整後EBITDAマージン Adjusted EBITDA margin	23.1%	26.7%	23.9%	11.4%	22.2%	20.5%	20.6%	16.6%	n.a.	-4.1%	n.a.	+5.2%	n.a.	21.1%	19.9%	-1.3%	-6.5%	
調整後EPS (円) <sup>2)</sup> Adjusted EPS (JPY) <sup>2)</sup>	3.56	4.00	1.98	1.23	3.57	1.25	0.09	0.46	n.a.	0.37	+393.5%	-0.77	-62.3%	10.77	5.37	-5.40	-50.1%	
メディア事業 <sup>4)</sup>   Media Business <sup>4)</sup>	2021年度   FY2021				2022年度   FY2022				当四半期売上比率 % of Revenue	前四半期比   QoQ		前年同四半期比   YoY		通期   Full Year		前年比   YoY		
売上収益 Revenue	148,776	155,356	167,574	169,495	153,718	154,389	165,640	168,252		100.0%	2.61%	+1.6%	-1,242	-0.7%	641,202	642,001	798	+0.1%
売上原価 Cost of sales	42,722	46,167	51,047	49,000	48,817	48,607	51,042	48,713		29.0%	-2,328	-4.6%	-287	-0.6%	188,938	197,181	8,242	+4.4%
販売費及び一般管理費 Selling, general and administrative expenses	25,071	26,853	29,360	28,614	27,369	26,215	26,660	25,647	15.2%	-1,013	-3.8%	-2,966	-10.4%	109,900	105,892	-4,007	-3.6%	
販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	16,120	17,713	20,139	18,812	19,883	20,858	22,898	22,429	13.3%	-469	-2.0%	3,616	+19.2%	72,786	86,070	13,284	+18.3%	
その他販促費 Other SGA expenses	1,530	1,600	1,547	1,574	1,565	1,534	1,482	638	0.4%	-848	-57.1%	-937	-59.6%	6,252	5,218	-1,034	-16.5%	
その他収益及び費用 <sup>1)</sup> Other income and expenses <sup>1)</sup>	76,763	80,203	86,283	90,087	80,960	82,920	85,660	90,777	54.0%	5,117	+6.0%	690	+0.8%	333,337	340,319	6,981	+2.1%	
検索広告 Search Advertising	43,331	44,776	47,904	49,383	46,995	47,676	48,786	52,755	31.4%	3,969	+8.1%	3,371	+6.8%	185,396	196,214	10,817	+5.8%	
ディスプレイ広告 Display Advertising	28,909	30,740	32,045	34,033	30,213	30,888	32,297	32,823	19.8%	526	+1.6%	-1,209	-3.6%	125,729	126,194	464	+0.4%	
アカウント広告 Account Advertising	4,522	4,685	6,334	6,670	3,752	4,384	4,575	5,198	3.1%	622	+13.6%	-1,471	-22.1%	22,212	17,911	-4,301	-19.4%	
その他 Others	29,289	28,985	30,243	30,407	23,939	22,860	28,938	28,761	17.1%	-176	-0.6%	-1,645	-5.4%	118,925	104,500	-14,424	-12.1%	
売上原価 Cost of sales	32,234	34,060	35,790	37,026	30,235	31,423	35,330	35,730	21.2%	400	+1.1%	-1,298	-3.5%	139,112	132,720	-6,391	-4.6%	
販売費及び一般管理費 Selling, general and administrative expenses	60,608	62,941	65,846	75,421	63,904	68,477	70,664	72,398	43.0%	1,734	+2.5%	-3,022	-4.0%	264,817	275,446	10,628	+4.0%	
販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	6,038	6,486	8,392	14,540	6,106	7,221	6,777	7,615	4.5%	837	+12.4%	-8,924	-47.6%	35,456	27,720	-7,735	-21.8%	
その他販促費 Other SGA expenses	54,570	56,455	57,454	60,881	57,798	61,256	63,886	64,783	38.5%	896	+1.4%	3,902	+6.4%	229,360	247,725	18,364	+8.0%	
その他収益及び費用 <sup>1)</sup> Other income and expenses <sup>1)</sup>	-	-	-	6,667	-	9,180	4,392	-	0.0%	-4,392	-100.0%	-6,667	n.a.	6,667	13,573	6,905	+103.6%	
調整後EBITDA <sup>1)</sup> Adjusted EBITDA <sup>1)</sup>	61,307	63,548	71,347	63,831	65,254	60,101	69,739	66,946	39.8%	-2,792	-4.0%	3,115	+4.9%	260,035	262,041	2,006	+0.8%	
調整後EBITDAマージン Adjusted EBITDA margin	41.2%	40.9%	42.6%	37.7%	42.5%	38.9%	42.1%	39.8%	n.a.	-2.3%	n.a.	2.1%	n.a.	40.6%	40.8%	0.3%	n.a.	
LINE 調整後EBITDA LINE adjusted EBITDA	23,281	24,905	29,014	22,754	26,218	23,312	28,048	21,939	13.0%	-6,108	-21.8%	-814	-3.6%	99,955	99,518	-437	-0.4%	
LINE 調整後EBITDAマージン LINE adjusted EBITDA margin	38.2%	38.9%	41.8%	33.7%	38.9%	35.2%	37.7%	30.4%	n.a.	-7.3%	n.a.	-3.3%	n.a.	38.2%	35.5%	-2.7%	n.a.	
Yahoo! 調整後EBITDA Yahoo! JAPAN adjusted EBITDA	38,025	38,643	42,332	41,077	39,035	36,788	41,691	45,007	26.7%	3,316	+8.0%	3,929	+9.6%	160,079	162,523	2,443	+1.5%	
Yahoo! 調整後EBITDAマージン Yahoo! JAPAN adjusted EBITDA margin	43.3%	42.3%	43.1%	40.3%	45.2%	41.8%	45.7%	46.9%	n.a.	1.2%	n.a.	6.6%	n.a.	42.2%	44.9%	2.7%	n.a.	
コマース事業 <sup>10)</sup>   Commerce Business <sup>10)</sup>	2021年度   FY2021				2022年度   FY2022				当四半期売上比率 % of Revenue	前四半期比   QoQ		前年同四半期比   YoY		通期   Full Year		前年比   YoY		
売上収益 Revenue	195,979	192,622	213,706	208,611	205,629	205,911	222,659	202,253		100.0%	-20,405	-9.2%	-6,358	-3.0%	810,920	836,453	25,532	+3.1%
売上原価 Cost of sales	160,006	154,878	174,266	165,594	166,824	164,856	180,748	161,752		80.0%	-18,996	-10.5%	-3,841	-2.3%	654,745	674,182	19,436	+3.0%
販売費及び一般管理費 Selling, general and administrative expenses	74,810	73,771	87,380	80,445	79,392	77,136	87,683	71,580	35.4%	-16,102	-18.4%	-8,864	-11.0%	316,408	315,793	-615	-0.2%	
販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	14,034	13,608	15,130	13,714	14,052	13,632	15,427	14,485	7.2%	-941	-6.1%	771	+5.6%	56,488	57,598	1,110	+2.0%	
その他販促費 Other SGA expenses	71,161	67,468	71,755	71,434	73,379	74,067	77,738	75,685	37.4%	-1,952	-2.5%	4,251	+6.0%	281,949	300,790	18,840	+6.7%	
その他収益及び費用 <sup>1)</sup> Other income and expenses <sup>1)</sup>	2,837	4,740	5,526	4,565	5,357	7,998	7,113	5,783	2.9%	-1,329	-18.7%	1,218	+26.7%	17,669	26,253	8,583	+48.6%	
売上原価 Cost of sales	33,134	33,004	33,913	38,452	33,447	33,056	34,797	34,717	17.2%	-80	-0.2%	-3,735	-9.7%	138,505	136,017	-2,487	-1.8%	
販売費及び一般管理費 Selling, general and administrative expenses	85,223	84,072	88,882	91,496	88,961	83,853	94,162	93,915	46.4%	-247	-0.3%	2,418	+2.6%	349,675	365,892	16,216	+4.6%	
販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	88,023	85,159	98,403	110,425	92,322	94,475	103,934	85,692	42.4%	-18,242	-17.6%	-24,733	-22.4%	382,011	376,424	-5,587	-1.5%	
その他販促費 Other SGA expenses	25,380	22,696	31,036	40,971	25,054	27,775	29,439	12,704	6.3%	-16,735	-56.8%	-28,267	-69.0%	120,085	94,972	-25,112	-20.9%	
その他収益及び費用 <sup>1)</sup> Other income and expenses <sup>1)</sup>	62,643	62,462	67,366	69,453	67,268	66,699	74,495	72,988	36.1%	-1,507	-2.0%	3,534	+5.1%	261,926	281,452	19,525	+7.5%	
調整後EBITDA <sup>1)</sup> Adjusted EBITDA <sup>1)</sup>	35,514	35,878	39,524	20,621	37,396	35,932	42,351	37,964	18.8%	-4,386	-10.4%	17,342	+84.1%	131,539	153,645	22,105	+16.8%	
調整後EBITDAマージン Adjusted EBITDA margin	18.1%	18.6%	18.5%	9.9%	18.2%	17.5%	19.0%	18.8%	n.a.	-0.2%	n.a.	8.9%	n.a.	16.2%	18.4%	2.1%	n.a.	
戦略事業 <sup>10)</sup>   Strategic Business <sup>10)</sup>	2021年度   FY2021				2022年度   FY2022				当四半期売上比率 % of Revenue	前四半期比   QoQ		前年同四半期比   YoY		通期   Full Year		前年比   YoY		
売上収益 Revenue	27,599	28,799	26,668	27,730	30,316	33,044	65,173	63,492		100.0%	-1,680	-2.6%	35,761	+129.0%	110,797	192,026	81,229	+73.3%
売上原価 Cost of sales	27,293	28,330	26,088	27,126	30,507	33,349	64,868	61,351		96.6%	-3,517	-5.4%	34,224	+126.2%	108,840	190,076	81,236	+74.6%
販売費及び一般管理費 Selling, general and administrative expenses	-	-	-	-	-	-	46,993	43,065	67.8%	-3,927	-8.4%	43,065	n.a.	-	90,059	90,059	n.a.	
販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	11,450	11,535	13,618	13,464	13,901	14,154	-	-	0.0%	-	n.a.	-13,464	-100.0%	50,069	28,955	-22,013	-44.0%	
その他販促費 Other SGA expenses	8,023	8,548	8,279	7,596	8,435	9,652	10,437	9,757	15.4%	-679	-6.5%	2,161	+28.5%	32,447	38,283	5,836	+18.0%	
その他収益及び費用 <sup>1)</sup> Other income and expenses <sup>1)</sup>	7,819	8,246	4,191	6,065	8,170	9,542	7,436	8,527	13.4%	1,090	+14.7%	2,462	+40.6%	26,323	33,677	7,354	+27.9%	
売上原価 Cost of sales	305	468	579	604	-191	-304	304	2,141	3.4%	1,836	+602.5%	1,537	+254.4%	1,957	1,950	-7	-0.4%	
販売費及び一般管理費 Selling, general and administrative expenses	3,479	3,589	3,398	3,570	4,374	5,025	4,209	5,265	8.3%	1,055	+25.1%	1,695	+47.5%	14,037	18,874	4,837	+34.5%	
販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	29,956	32,526	31,528	38,744	34,476	36,693	75,081	65,514	134.7%	10,433	+13.9%	46,770	+120.7%	132,755	231,767	99,011	+74.6%	
その他販促費 Other SGA expenses	3,172	4,161	3,179	6,926	4,770	3,319	18,995	13,693	21.6%	-5,202	-27.5%	6,766	+97.7%	17,441	40,679	23,238	+133.2%	
その他収益及び費用 <sup>1)</sup> Other income and expenses <sup>1)</sup>	26,783	28,364	28,349	31,817	29,706	33,374	56,186	71										

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単位: 百万円 | Unit: JPY Million

調整後 <sup>1)</sup> Adjustment <sup>1)</sup>	2021年度 FY2021				2022年度 FY2022				当四半期売上比率 % of Revenue	前四半期比   QoQ		前年同四半期比   YoY		通期 Full Year		前年比   YoY	
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		増減額 Increase / Decrease	増減率 % Change	増減額 Increase / Decrease	増減率 % Change	FY2021	FY2022	増減額 Increase / Decrease	増減率 % Change
74 売上収益 Revenue	-3,855	-4,148	-4,881	-5,086	-4,610	-4,808	-5,500	-5,601	n.a.	-100	n.a.	-515	n.a.	-17,971	-20,521	-2,550	n.a.
75 売上原価 Cost of sales	-2,758	-2,229	-2,895	-2,844	-2,581	-2,928	-3,097	-2,881	n.a.	215	n.a.	-37	n.a.	-10,727	-11,489	-761	n.a.
76 販売費及び一般管理費 Selling, general and administrative expenses	19,749	24,037	22,560	40,434	23,223	25,236	27,361	24,940	n.a.	-2,420	-8.8%	-15,493	-38.3%	106,781	100,761	-6,020	-5.6%
77 販売促進費、広告宣伝費 Sales promotion, advertising and promotional expenses	330	1,637	2,400	3,753	1,078	255	648	336	n.a.	-311	-48.0%	-3,417	-91.0%	8,123	2,318	-5,804	-71.5%
78 その他の販費 Other SG&As expenses	19,418	22,400	20,159	36,680	22,145	24,980	26,712	24,603	n.a.	-2,109	-7.9%	-12,076	-32.9%	98,658	98,442	-216	-0.2%
79 その他の収益及び費用 Other income and expenses	-	-	-	-	-	-	-	-	n.a.	-	n.a.	-	n.a.	-	-	-	-
調整後EBITDA <sup>1)</sup> Adjusted EBITDA <sup>1)</sup>	-5,788	-9,858	-9,349	-29,168	-9,726	-10,262	-10,589	-9,107	n.a.	1,481	n.a.	20,060	n.a.	-54,164	-39,686	14,478	n.a.
82 調整後EBITDAマージン Adjusted EBITDA margin	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

販売費及び一般管理費の内訳 | SG&A Breakdown

販売費及び一般管理費の内訳   SG&A Breakdown	2021年度 FY2021				2022年度 FY2022				当四半期売上比率 % of Revenue	前四半期比   QoQ		前年同四半期比   YoY		通期 Full Year		前年比   YoY	
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		増減額 Increase / Decrease	増減率 % Change	増減額 Increase / Decrease	増減率 % Change	FY2021	FY2022	増減額 Increase / Decrease	増減率 % Change
83 人件費 Personnel expenses	53,519	54,625	56,703	72,109	60,349	61,062	69,212	73,957	17.0%	4,745	+6.9%	1,848	+2.6%	236,956	264,581	27,625	+11.7%
84 減価償却及び償却費 Depreciation and Amortization	33,818	32,258	33,147	34,053	34,378	34,078	37,662	40,094	9.2%	2,432	+6.5%	6,041	+17.7%	133,278	146,214	12,936	+9.7%
85 業務委託費 Business Commission	26,117	28,671	27,686	31,196	29,962	30,171	36,013	35,590	8.2%	-423	-1.2%	4,394	+14.1%	113,672	131,737	18,065	+15.9%
86 販売促進費 Sales Promotion Costs	28,872	27,417	33,175	51,853	29,912	30,878	40,444	28,130	6.5%	-12,514	-30.8%	-23,723	-45.6%	141,318	129,565	-11,753	-8.3%
87 支払手数料 Commission Expenses	10,200	10,650	11,965	11,964	11,667	12,416	20,737	19,066	4.4%	-1,671	-8.1%	7,102	+59.4%	44,781	63,888	19,107	+42.7%
88 荷渡運賃 Freight	13,826	13,702	14,516	14,027	14,580	13,964	14,418	13,530	3.1%	-888	-6.2%	-497	-3.5%	56,073	56,493	420	+0.7%
89 貸倒引当金繰入額 Provision of allowance for doubtful accounts	1,871	1,455	2,461	1,979	2,669	2,563	2,978	9,179	2.1%	6,201	+208.2%	7,200	+363.8%	7,768	17,391	9,623	+123.9%
90 通信費 Communication Charges	7,542	7,329	7,357	7,478	7,808	8,335	8,672	9,085	2.1%	413	+4.8%	1,607	+21.5%	29,708	33,901	4,193	+14.1%
91 ライセンス料 License fees	3,435	3,754	4,009	4,546	5,186	5,294	8,426	8,672	2.0%	246	+2.9%	4,126	+90.8%	15,746	27,580	11,834	+75.2%
92 広告宣伝費 Advertising and Promotional Expenses	6,478	7,986	12,349	15,199	7,397	8,161	15,862	7,108	1.6%	-8,754	-55.2%	-8,091	-53.2%	42,012	38,529	-3,483	-8.3%
93 その他 Others	16,719	20,252	18,370	25,946	14,687	23,160	27,851	32,042	7.4%	4,191	+15.0%	6,096	+23.5%	81,274	97,727	16,453	+20.2%
94 合計 Total	202,397	208,099	221,738	270,350	218,595	230,082	282,475	276,453	63.7%	-6,022	-2.1%	6,103	+2.3%	902,586	1,007,606	105,020	+11.6%

各セグメントの主な内訳 | Business Segment Breakdown

メディア事業 Media Business	ディスプレイ広告   Display Ads	「LINE VOOM」, 「LINE NEWS」, 「トークスト」, 「Talk Head View」, 「Talk Head View Custom」, その他 LINE VOOM, LINE NEWS, Chat Line, Talk Head View, Talk Head View Custom, etc.
	LIME広告   LINE Ads	「LINE公式アカウント」, 「LINEプロモーションスタンプ」, 「LINE広告」, 「LINEチラシ」, その他 LINE Official Account, LINE Promotion Sticker, LINE de Oho, LINE Flyer, etc.
	その他   Others	「ライブドアブログ」 <sup>14)</sup> , 「LINEバイト」, その他   iWebor Blog <sup>14)</sup> , LINE Part Time Jobs, etc.
コマース事業 Commerce Business	ショッピング事業   Shopping Business	「Yahoo!ショッピング」, 「PayPayモール」, 「ZOZO TOWN」, 「LHACHO」, 「チャム」, 「LINE ショッピング」, 「LINE FRIENDS」, 「LINEギフト」, 「MySmartStore」, 「Yahoo!ノート by ASKUL」, 「LIVEBUY」, 海外EC (LINE SHOPPING (台湾・タイ)), 「GIFTSHOP」, 「EZ STORE」, 「GUYOJIC」, 「MyShop」, 「LINE MAN」(他)
	物販EC   Merchandise EC	Yahoo! JAPAN Shopping, PayPay Mall <sup>15)</sup> , ZOZO TOWN, LOHACO, Charm, LINE SHOPPING, LINE FRIENDS, LINE GIFT, MySmartStore, Yahoo! JAPAN Mat by ASKUL, LIVEBUY, Overseas EC (LINE SHOPPING (Taiwan, Thailand), GIFTSHOP, EZ STORE, QUICK EC, MyShop, LINE MAN, etc.)
	サービスEC   Services EC	「Yahoo!トクドル」, 「一休!トクドル」, 「LINEトクドル」(台湾), その他   Yahoo! JAPAN Travel, Ikyu Travel, LINE TRAVEL (Taiwan), etc.
戦略事業 Strategic Business	PayPay決済   PayPay (Consolidated)	PayPay <sup>16)</sup> , PayPayカード <sup>17)</sup>   PayPay <sup>16)</sup> , PayPay Card <sup>17)</sup>
	ファイナテック   Fintech	PayPay銀行   PayPay Bank
	その他   Others	PayPayアセットマネジメント, 「PayPayほけい」, マグマックス <sup>18)</sup> , 「LINE Pay」, 「LINE証券」, 「LINEスコア」, 「LINEギフトマネー」, 「LINE BITMAX」, 「LINE NFT」, その他 PayPay Asset Management, PayPay Insurance, Magne-Max <sup>18)</sup> , LINE Pay, LINE Securities, LINE Score, LINE Pocket Money, LINE BITMAX, LINE NFT, etc.

注記 | Notes

- 調整後EBITDA: 営業利益 + 減価償却及び償却費 + EBITDA調整項目  
調整後EBITDA: Operating income + Depreciation and amortization + EBITDA adjustment items  
EBITDA調整項目: 営業外収益、営業外費用、貸倒引当金繰入額、減損損失、株式償却費用、貸倒繰越準備金、その他現金の流出が明確な取引（一時的な引当金等）等。また、一部ファンドの保有株式売却の利益  
EBITDA adjustment items: Gain/losses on non-recurring and non-cash transactions within operating revenue and expenses (gain on retirement of fixed assets, impairment losses, stock compensation expenses, gains/losses on step acquisition, other transactions with undetermined cash outflows (one-time provisions, etc.)), etc. Also, gains/losses on sales of shares held by certain funds.  
Changed the definitions from FY2022-Q2. Added certain items to depreciation and amortization, and gain/losses on sales of shares held by certain funds to EBITDA adjustment items. Said income and expense for FY2022-Q1 and Q2 are lumped together and adjusted in FY2022-Q3.
- 調整後EBITDA: 調整後当期利益 / 調整後期末発行済株式数 (四半期累計)  
調整後EBITDA: Adjusted EBITDA (Average number of stocks outstanding (common stock) (quarterly cumulative))  
調整後当期利益: 親会社の所有者に帰属する当期利益 + EBITDA調整項目 + 調整項目一部に係る戻金控除額  
Adjusted net income: Net income attributable to owners of the parent + EBITDA adjustment items + tax equivalent on adjustment items
- 調整後EBITDA: セグメント別取引および報告セグメントに帰属しない経費  
Adjustments figures represent inter-segment transaction and general corporate expenses not belonging to any reporting segment
- 2021年度第4四半期: 「オンライン」を戦略事業のサブセグメントに変更。一部オフラインの子会社のサブセグメント変更も実施。過去のデータ再入力比較は、現在のセグメントに合計して比較  
In FY2021-Q4, reclassified into three business segments: Media, Commerce, and Strategic Business. Some services and subsidiaries have been transferred among segments. Prior data and comparative figures have been adjusted to the current segments retrospectively
- 当社に日本企業主体の顧客に関連するIFRS調整を行う。独自に算出  
Independently calculated by making relevant IFRS adjustments from non-consolidated figures under JGAP
- PayPayカード: 2021年10月1日に「ジャパンカード」から「PayPayカード」に名称変更  
PayPay Card Corporation changed its trade name from JY Card Corporation on October 1, 2021
- 2021年度第4四半期: 「オンライン」を戦略事業のサブセグメントに変更。一部オフラインの子会社のサブセグメント変更も実施。過去のデータ再入力比較は、現在のセグメントに合計して比較  
In FY2021-Q4, reclassified into three business segments: Media, Commerce, and Strategic Business. Some services and subsidiaries have been transferred among segments. Prior data and comparative figures have been adjusted to the current segments retrospectively
- 2021年度第4四半期: (株)出典: 親持分法で会計処理している投資の減価償却額を回収可能額まで減額。これに伴い、持分法による投資の減損損失183億円分の他の営業外収益及び費用に計上  
In FY2021-Q4, recorded impairment loss on investments in associates and joint ventures of ¥18.3 billion in "Other Non-Operating Income and Expenses" due to the reduction of the carrying amount of the investment accounted for using the equity method with regard to Denase-can Co., Ltd. to the recoverable amount.
- 2021年度第4四半期: (株)ワンワンアフィリエイトの子会社に追加出資。子会社の支配権失失に伴う利益等の他の収益及び費用に計上  
In FY2021-Q4, recorded gain on loss of control of subsidiary in "Other Income and Expenses" because eBOOK Initiative Japan Co., Ltd. ceased to be a subsidiary.
- 2022年度第4四半期: 情報事業(広告)の子会社「株式会社メディア」を「LINE」に吸収合併。また、LINE株式会社、情報事業(広告)の子会社「株式会社メディア」を「LINE」に吸収合併。過去のデータ再入力比較は、現在のセグメントに合計して比較  
From FY2022-Q1, Yahoo Japan Corporation's financial service which had formerly been recorded in Strategic Business, LINE Corporation's services that had been recorded in Adjustments have been transferred to each business segment. Accordingly, past data and comparisons have been retrospectively adjusted to conform to the current segments.
- 2022年度第4四半期: LINE MUSIC株式子会社化。これに伴い、企業結合に伴う再測定その他の収益及び費用に計上  
In FY2022-Q4, recorded gain on re-measurement relating to business combinations of LINE MUSIC Corporation in "Other Income and Expenses"
- 2022年度第4四半期: PayPay株式子会社化。これに伴い、企業結合に伴う再測定1473億円分の他の収益及び費用に計上  
In FY2022-Q4, recorded gain on re-measurement relating to business combinations of ¥147.3 billion in "Other Income and Expenses" due to the consolidation of PayPay Corporation.
- 2022年度第4四半期: PayPayカード株式子会社化。これに伴い、PayPay株式子会社化に伴う再測定1473億円分の他の収益及び費用に計上  
In FY2022-Q4, transferred all shares of PayPay Card Corporation to PayPay Corporation, resulting in the consolidation of PayPay Card Corporation by PayPay Corporation.
- 2022年度第4四半期: iWebor株式会社(株)に「LINE」を統合。これに伴い、子会社株式売却益その他の収益及び費用に計上  
In FY2022-Q4, recorded gain on sale of shares of subsidiaries in "Other Income and Expenses" due to the transfer of the iWebor business to MINABU THE INFOINCO, Inc.
- 2022年度第4四半期: (株)出典: 親持分法で会計処理している投資の減価償却額を回収可能額まで減額。これに伴い、持分法による投資の減損損失133億円分の他の営業外収益及び費用に計上  
In FY2022-Q4, recorded impairment loss on investments in associates and joint ventures of ¥13.3 billion in "Other Non-Operating Income and Expenses" due to the reduction of the carrying amount of the investment accounted for using the equity method with regard to Denase-can Co., Ltd. to the recoverable amount.
- 「Yahoo!ショッピング」は「PayPayモール」に統合。2022年2月1日より統合。統合後「Yahoo!ショッピング」は「PayPayモール」に統合。  
Yahoo! JAPAN Shopping and PayPay Mall integrated in October 2022, and renamed to a new Yahoo! JAPAN Shopping.
- PayPay決済: PayPay決済(PayPay)とPayPayカード(PayPay Card)の両方を統合し、両社の間の内部取引を削除  
PayPay (Consolidated) includes PayPay (PayPay) and PayPay Card Corporation. Figures after elimination of internal transactions between the two companies.
- 2022年度第4四半期: (株)Magne-Max Capital Managementの全株式売却  
In FY2022-Q4, sold all shares of Magne-Max Capital Management, Ltd.
- 「LINE」スコアは、2022年2月2日付でサービス終了  
LINE Score terminated its service as of February 2, 2023.
- 「LINE」LIMEは、2023年3月1日付でサービスを終了  
LINE LIME terminated its service as of March 31, 2023.