

Zホールディングス株式会社 2022年度第2四半期 セグメント別連結損益計算書 推移表 (IFRS)
Z Holdings Corporation FY2022/Q2 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 売上高比率 % of Revenue	前四半期比 QoQ		前年同四半期比 YoY		通期 Full Year	
	Q1	Q2	Q3	Q4	Q1	Q2		増減額 Increase / Decrease	増減率 % Change	増減額 Increase / Decrease	増減率 % Change	FY2020	FY2021
1 売上収益 Revenue	373,352	377,610	409,174	407,284	390,565	394,343	100.0%	3,777	+1.0%	16,733	+4.4%	1,205,846	1,567,421
2 売上原価 Cost of sales	119,569	120,449	126,390	130,613	122,249	123,684	31.4%	1,434	+1.2%	3,234	+2.7%	432,446	497,021
3 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	58.3%	11,486	+5.3%	21,982	+10.6%	591,964	902,586
4 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	9.9%	1,730	+4.6%	3,636	+10.3%	109,630	183,331
5 その他販管費 Other SGA expenses	167,047	172,696	176,214	203,298	181,285	191,042	48.4%	9,756	+5.4%	18,346	+10.6%	482,334	719,255
6 その他収益及び費用 ^{A, B, 9, 13, 15} Other income and expenses ^{A, B, 9, 13, 15}	-	15,022	-	6,667	-	9,180	2.3%	9,180	n.a.	-5,842	-38.9%	-19,310	21,690
7 調整後EBITDA ^A Adjusted EBITDA ^A	86,355	100,833	97,929	46,368	86,520	80,675	20.5%	-5,844	-6.8%	-20,157	-20.0%	294,837	331,486
8 調整後EBITDAマージン Adjusted EBITDA margin	23.1%	26.7%	23.9%	11.4%	22.2%	20.5%	n.a.	-1.7%	n.a.	-6.2%	n.a.	24.5%	21.1%
9 調整後EPS (円) ^A Adjusted EPS (JPY) ^A	3.56	4.00	1.98	1.23	3.57	1.25	n.a.	-2.32	-65.0%	-2.75	-68.8%	18.27	10.77
メディア事業^{4, 5, 10, 16} Media Business^{4, 5, 10, 16}													
11 売上収益 Revenue	148,776	155,356	167,574	169,495	153,718	154,389	100.0%	670	+0.4%	-967	-0.6%	366,924	641,202
12 LINE 広告 LINE Advertising	42,722	46,167	51,047	49,000	48,817	48,607	31.5%	-209	-0.4%	2,440	+5.3%	15,998	188,938
13 ディスプレイ広告 Display Advertising	25,071	26,853	29,360	28,614	27,369	26,215	17.0%	-1,153	-4.2%	-638	-2.4%	9,343	109,900
14 アカウント広告 Account Advertising	16,120	17,713	20,139	18,812	19,883	20,858	13.5%	974	+4.9%	3,145	+17.8%	6,077	72,786
15 その他LINE広告 Other LINE Advertising	1,530	1,600	1,547	1,574	1,565	1,534	1.0%	-30	-2.0%	-66	-4.1%	578	6,252
16 ヤフー広告 Yahoo! JAPAN Advertising	76,763	80,203	86,283	90,087	80,960	82,920	53.7%	1,959	+2.4%	2,717	+3.4%	301,100	333,337
17 検索広告 Search Advertising	43,331	44,776	47,904	49,383	46,995	47,676	30.9%	681	+1.5%	2,900	+6.5%	163,681	185,396
18 ディスプレイ広告 (運用型) Display Advertising (Programmatic)	28,909	30,740	32,045	34,033	30,213	30,858	20.0%	645	+2.1%	118	+0.4%	116,062	125,729
19 ディスプレイ広告 (予約型) Display Advertising (Reservation)	4,522	4,685	6,334	6,670	3,752	4,384	2.8%	632	+16.9%	-300	-6.4%	21,356	22,212
20 その他 Others	29,289	28,985	30,243	30,407	23,939	22,860	14.8%	-1,079	-4.5%	-6,124	-21.1%	49,825	118,925
21 売上原価 Cost of sales	32,234	34,060	35,790	37,026	30,235	31,423	20.4%	1,187	+3.9%	-2,637	-7.7%	95,820	139,112
22 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	44.4%	4,573	+7.2%	5,536	+8.8%	116,845	264,817
23 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	4.7%	1,115	+18.3%	735	+11.3%	18,801	35,456
24 その他販管費 Other SGA expenses	54,570	56,455	57,454	60,881	57,798	61,256	39.7%	3,457	+6.0%	4,801	+8.5%	98,043	229,360
25 その他収益及び費用 ^{A, B, 9, 13, 17} Other income and expenses ^{A, B, 9, 13, 17}	-	-	-	6,667	-	9,180	5.9%	9,180	n.a.	9,180	n.a.	-1,270	6,667
26 調整後EBITDA ^A Adjusted EBITDA ^A	61,307	63,548	71,347	63,831	65,254	60,101	38.9%	-5,152	-7.9%	-3,447	-5.4%	162,605	260,035
27 調整後EBITDAマージン Adjusted EBITDA margin	41.2%	40.9%	42.6%	37.7%	42.5%	38.9%	n.a.	-3.5%	n.a.	-2.0%	n.a.	44.3%	40.6%
28 LINE 調整後EBITDA LINE adjusted EBITDA	23,281	24,905	29,014	22,754	26,218	23,312	15.1%	-2,905	-11.1%	-1,592	-6.4%	9,466	99,955
29 LINE 調整後EBITDAマージン Adjusted EBITDA margin	38.2%	38.9%	47.8%	33.7%	38.9%	35.2%	n.a.	-3.7%	n.a.	-3.8%	n.a.	42.2%	38.2%
30 ヤフー調整後EBITDA Yahoo! JAPAN adjusted EBITDA	38,025	38,643	42,332	41,077	39,035	36,788	23.8%	-2,247	-5.8%	-1,854	-4.8%	153,138	160,079
31 ヤフー調整後EBITDAマージン Adjusted EBITDA margin	43.3%	42.3%	43.1%	40.3%	45.2%	41.8%	n.a.	-3.5%	n.a.	-0.5%	n.a.	44.5%	42.2%
コマース事業^{16, 16} Commerce Business^{16, 16}													
32 売上収益 Revenue	195,979	192,622	213,706	208,611	205,629	205,911	100.0%	281	+0.1%	13,288	+6.9%	746,116	810,920
33 物販EC Merchandise EC	160,006	154,878	174,266	165,594	166,824	164,856	80.1%	-1,967	-1.2%	9,978	+6.4%	590,402	654,745
34 ショッピング事業 Shopping Business	74,810	73,771	87,380	80,445	79,392	77,136	37.5%	-2,256	-2.8%	3,365	+4.6%	269,844	316,408
35 リユース事業 Reuse Business	14,034	13,608	15,130	13,714	14,052	13,632	6.6%	-419	-3.0%	23	+0.2%	53,199	56,488
36 アスクル BtoB事業 ASKUL's BtoB-related Business	71,161	67,498	71,755	71,434	73,379	74,087	36.0%	708	+1.0%	6,589	+9.8%	267,357	281,849
37 サービスEC Services EC	2,837	4,740	5,526	4,565	5,357	7,998	3.9%	2,640	+49.3%	3,258	+68.7%	15,790	17,669
38 その他 Others	33,134	33,004	33,913	38,452	33,447	33,056	16.1%	-391	-1.2%	51	+0.2%	139,924	138,505
39 売上原価 Cost of sales	85,223	84,072	88,882	91,496	88,961	88,853	43.2%	-108	-0.1%	4,780	+5.7%	329,683	349,675
40 販売費及び一般管理費 Selling, general and administrative expenses	88,023	85,159	98,403	110,425	92,322	94,475	45.9%	2,153	+2.3%	9,316	+10.9%	310,322	382,011
41 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	25,380	22,696	31,036	40,971	25,054	27,775	13.5%	2,721	+10.9%	5,079	+22.4%	80,853	120,085
42 その他販管費 Other SGA expenses	62,643	62,462	67,366	69,453	67,268	66,699	32.4%	-568	-0.8%	4,236	+6.8%	229,469	261,926
43 その他収益及び費用 ^{A, B, 9} Other income and expenses ^{A, B, 9}	-	-	-	-	-	-	n.a.	-	n.a.	-	n.a.	-2,910	-
44 調整後EBITDA ^A Adjusted EBITDA ^A	35,514	35,878	39,524	20,621	37,396	35,932	17.5%	-1,464	-3.9%	53	+0.1%	152,298	131,539
45 調整後EBITDAマージン Adjusted EBITDA margin	18.1%	18.6%	18.5%	9.9%	18.2%	17.5%	n.a.	-0.7%	n.a.	-1.2%	n.a.	20.4%	16.2%
戦略事業^{10, 16} Strategic Business^{10, 16}													
46 売上収益 Revenue	27,599	28,799	26,668	27,730	30,316	33,044	100.0%	2,728	+9.0%	4,245	+14.7%	87,438	110,797
47 ファイナック Fintech	27,293	28,330	26,088	27,126	30,507	33,349	100.9%	2,841	+9.3%	5,018	+17.7%	87,268	108,840
48 PayPayカード ^{11, 12} PayPay Card ^{11, 12}	11,450	11,535	13,618	13,464	13,901	14,154	42.8%	252	+1.8%	2,618	+22.7%	42,782	50,069
49 PayPay銀行 ¹³ PayPay Bank ¹³	8,023	8,548	8,279	7,596	8,435	9,652	29.2%	1,217	+14.4%	1,104	+12.9%	31,700	32,447
50 その他金融 Other Fintech	7,819	8,246	4,191	6,065	8,170	9,542	28.9%	1,371	+16.8%	1,295	+15.7%	12,785	26,323
51 その他 Others	305	468	579	604	-191	-304	-0.9%	-112	n.a.	-773	-165.1%	170	1,957
52 売上原価 Cost of sales	3,479	3,589	3,398	3,570	4,374	5,025	15.2%	650	+14.9%	1,435	+40.0%	11,819	14,037
53 販売費及び一般管理費 Selling, general and administrative expenses	29,956	32,526	31,528	38,744	34,476	36,693	111.0%	2,216	+6.4%	4,167	+12.8%	71,130	132,755
54 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	3,172	4,161	3,179	6,926	4,770	3,319	10.0%	-1,451	-30.4%	-842	-20.2%	6,772	17,441
55 その他販管費 Other SGA expenses	26,783	28,364	28,349	31,817	29,706	33,374	101.0%	3,668	+12.3%	5,009	+17.7%	64,358	115,314
56 その他収益及び費用 ^{A, B, 9, 13} Other income and expenses ^{A, B, 9, 13}	-	15,022	-	-	-	-	n.a.	-	n.a.	-15,022	n.a.	-1,612	15,022
57 調整後EBITDA ^A Adjusted EBITDA ^A	-5,025	9,546	-6,141	-9,771	-7,189	-5,679	-17.2%	1,509	n.a.	-15,226	-159.5%	19,116	-11,391
58 調整後EBITDAマージン Adjusted EBITDA margin	-18.2%	33.2%	-23.0%	-35.2%	-23.7%	-17.2%	n.a.	6.5%	n.a.	-50.3%	-151.8%	21.9%	-10.3%
その他¹⁶ Others¹⁶													
59 売上収益 Revenue	4,853	4,979	6,105	6,532	5,512	5,806	100.0%	294	+5.3%	826	+16.6%	18,157	22,471
60 売上原価 Cost of sales	1,389	956	1,214	1,363	1,259	1,310	22.6%	51	+4.1%	354	+37.1%	3,865	4,924
61 販売費及び一般管理費 Selling, general and administrative expenses	4,060	3,435	3,399	5,324	4,668	5,199	89.5%	530	+11.4%	1,763	+51.3%	12,192	16,219
62 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	428	421	514	859	300	467	8.0%	167	+55.6%	46	+10.9%	736	2,225
63 その他販管費 Other SGA expenses	3,631	3,013	2,884	4,464	4,367	4,731	81.5%	363	+8.3%	1,717	+57.0%	11,456	13,994
64 その他収益及び費用 ^{A, B, 9} Other income and expenses ^{A, B, 9}	-	-	-	-	-	-	n.a.	-	n.a.	-	n.a.	-784	-
65 調整後EBITDA ^A Adjusted EBITDA ^A	347	1,717	2,548	854	785	584	10.1%	-200	-25.5%	-1,132	-66.0%	4,703	5,467
66 調整後EBITDAマージン Adjusted EBITDA margin	7.2%	34.5%	41.7%	13.1%	14.2%	10.1%	n.a.	-4.2%	n.a.	-24.4%	n.a.	25.9%	24.3%

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単位: 百万円 | Unit: JPY Million

71	調整額 ¹ Adjustment ¹	2021年度 FY2021				2022年度 FY2022		当四半期売上高比率 % of Revenue	前四半期比 QoQ		前年同四半期比 YoY		通期 Full Year	
		Q1	Q2	Q3	Q4	Q1	Q2		増減額 Increase / Decrease	増減率 % Change	増減額 Increase / Decrease	増減率 % Change	FY2020	FY2021
72	売上収益 Revenue	-3,855	-4,148	-4,881	-5,086	-4,610	-4,808	n.a.	-197	n.a.	-660	n.a.	-12,790	-17,971
73	売上原価 Cost of sales	-2,758	-2,229	-2,895	-2,844	-2,581	-2,928	n.a.	-346	n.a.	-698	n.a.	-8,742	-10,727
74	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	n.a.	2,013	+8.7%	1,198	+5.0%	81,474	106,781
75	販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	330	1,637	2,400	3,753	1,078	255	n.a.	-822	-76.3%	-1,382	-84.4%	2,467	8,123
76	その他販管費 Other SGA expenses	19,418	22,400	20,159	36,680	22,145	24,980	n.a.	2,835	+12.8%	2,580	+11.5%	79,006	98,658
77	その他収益及び費用 ^{4, 5, 9} Other income and expenses ^{4, 5, 9}	-	-	-	-	-	-	n.a.	-	n.a.	-	n.a.	-12,733	-
78	調整後EBITDA ¹ Adjusted EBITDA ¹	-5,788	-9,858	-9,349	-29,168	-9,726	-10,262	n.a.	-536	n.a.	-404	n.a.	-43,886	-54,164
79	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.

販売費及び一般管理費の内訳 | SG&A Breakdown

80	販売費及び一般管理費の内訳 SG&A Breakdown	2021年度 FY2021				2022年度 FY2022		当四半期売上高比率 % of Revenue	前四半期比 QoQ		前年同四半期比 YoY		通期 Full Year	
		Q1	Q2	Q3	Q4	Q1	Q2		増減額 Increase / Decrease	増減率 % Change	増減額 Increase / Decrease	増減率 % Change	FY2020	FY2021
81	人件費 Personnel Expenses	53,519	54,625	56,703	72,109	60,349	61,062	15.5%	713	+1.2%	6,437	+11.8%	137,283	236,956
82	減価償却及び償却費 Depreciation and Amortization	33,818	32,258	33,147	34,053	34,378	34,078	8.6%	-300	-0.9%	1,420	+5.6%	101,180	133,278
83	販売促進費 Sales Promotion Costs	28,872	27,417	33,175	51,853	29,912	30,878	7.8%	966	+3.2%	3,861	+12.6%	94,867	141,318
84	業務委託費 Business Commissions	26,117	28,671	27,686	31,196	29,962	30,171	7.7%	209	+0.7%	1,500	+5.2%	73,222	113,672
85	荷造運賃 Packing and Freight	13,826	13,702	14,516	14,027	14,580	13,964	3.5%	-616	-4.2%	262	+1.9%	51,170	56,073
86	支払手数料 Commission Expenses	10,200	10,650	11,965	11,964	11,667	12,416	3.1%	749	+6.4%	1,766	+16.6%	19,527	44,781
87	通信費 Communication Charges	7,542	7,329	7,357	7,478	7,808	8,335	2.1%	527	+6.7%	1,006	+13.7%	15,691	29,708
88	広告宣伝費 Advertising and Promotional Expenses	6,478	7,986	12,349	15,199	7,397	8,161	2.1%	764	+10.3%	175	+2.2%	14,763	42,012
89	情報提供料 Content Provider Fees	4,562	5,323	5,542	5,937	5,668	7,135	1.8%	1,467	+25.9%	1,812	+34.0%	15,862	21,366
90	ライセンス料 License fees	3,435	3,754	4,009	4,546	5,186	5,294	1.3%	108	+2.1%	1,540	+41.0%	9,270	15,746
91	その他 Others	14,028	16,384	15,289	21,988	11,688	18,588	4.7%	6,900	+59.0%	2,204	+13.5%	59,129	67,676
92	合計 Total	202,397	208,099	221,738	270,350	218,595	230,082	58.3%	11,487	+5.3%	21,983	+10.6%	591,964	902,586

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

メディア事業 Media Business	LINE広告 LINE Ads	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 List, Talk Head View, Talk Head View Custom, etc.
	アカウント広告 Account Ads	「LINE公式アカウント」, 「LINEプロモーションスタンプ」, 「LINEで応募」, 「LINEチラシ」, その他 LINE Official Account, LINE Promotion Sticker, LINE de Obo, LINE Flyer, etc.	
		「ライブドアブログ」, 「LINEバイト」, その他 Ivedoor Blog, LINE Part Time Jobs, etc.	
	検索広告 Search Advertising	Yahoo!広告「検索広告」 Yahoo! JAPAN Ads "Search advertising"	
	運用型広告 Programmatic Advertising	Yahoo!広告「ディスプレイ広告」(運用型) 等 Yahoo! JAPAN Ads "Display advertising" (Programmatic-based), etc.	
予約型広告 Reservation Advertising	Yahoo!広告「ディスプレイ広告」(予約型) 等 Yahoo! JAPAN Ads "Display advertising" (Reservation-based), etc.		
その他 Others	LINE	「LINE スタンプ」, 「LINE GAME」, 「LINE 占い」, 「LINE LIVE」, 「LINE MUSIC」, 「LINE マンガ」, その他 LINE Stickers, LINE GAME, LINE Fortune, LINE LIVE, LINE MUSIC, LINE Manga, etc.	
	ヤフー Yahoo Japan	「ebookjapan」, 「不動産関連」, 「Yahoo!○○」, その他 ebookjapan (e-books), Real estate-related services, Yahoo! JAPAN Loco, 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」, 「ZOZOTOWN」, 「LOHACO」, 「チャーム」, 「LINE ショッピング」, 「LINE FRIENDS」, 「LINEギフト」, 「MySmartStore」, 「Yahoo!マート by ASKUL」, 「LIVEBUY」, 海外EC Yahoo! JAPAN Shopping, PayPay Mall, ZOZOTOWN, LOHACO, Charm, LINE SHOPPING, LINE FRIENDS, LINE GIFT, MySmartStore, Yahoo! JAPAN Mart by ASKUL, LIVEBUY, Overseas EC	
	リユース事業 Reuse Business	「ヤフオク」, 「PayPayアリア」, 「ZOZOUSED」 YAHOO!UKI, PayPay Flea Market, ZOZOUSED	
	アスカル BtoB事業 ASKUL non-consolidated online BtoB business	「ASKUL」, 「SOLOEL ARENA」等 ASKUL, SOLOEL ARENA, etc.	
	サービスEC Services EC	「Yahoo!トラベル」, 「一休トラベル」, 「LINEトラベル (台湾)」, その他 Yahoo! JAPAN Travel, Ikyu Travel, LINE TRAVEL (Taiwan), etc.	
その他 Others	プレミアム会員, アスカル BtoB事業 (インターネット経由以外), 「リユースコマース」, その他 Premium membership, ASKUL non-online BtoB business, ValueCommerce, etc.		
戦略事業 Strategic Business	PayPayカード PayPay Card	-	
	PayPay銀行 PayPay Bank	-	
	その他金融 Other Fintech	PayPayアセットマネジメント, PayPayほけん, マグネマックス, 「LINE Pay」, 「LINE証券」, 「LINEスコア」, 「LINEポケットマネー」, 「LINE BITMAX」, 「LINE NFT」, その他 PayPay Asset Management, PayPay Insurance, Magne-Max, LINE Pay, LINE Securities, LINE Score, LINE Pocket Money, LINE BITMAX, LINE NFT, etc.	
その他 Others	AI, 「LINE Search」, 「LINEヘルプデスク」, その他 AI, LINE Search, LINE Healthcare, etc.		

* 海外ECの主なサービス・商品: 「LINE SHOPPING(台湾・タイ)」, 「GIFTSHOP」, 「EZ STORE」, 「QUICK EC」, 「MyShop」, 「LINE MAN」他 | Major services/products of overseas EC: LINE SHOPPING (Taiwan, Thailand), GIFTSHOP, EZ STORE, QUICK EC, MyShop, LINE MAN, etc.

注記 | Notes

- 調整後EBITDA: 営業利益 + 減価償却費及び償却費 + EBITDA調整項目
EBITDA調整項目: 営業収益・費用の内、非經常かつ非現金の取引損益 (固定資産売却損、減損損失、株式報酬費用、段階取得差損益、その他現金の流出が未確定な取引 (一時的引当金等) 等)
Adjusted EBITDA: Operating income + Depreciation & amortization + EBITDA adjustment items
EBITDA adjustment items: Gains/losses on non-recurring and non-cash transactions within operating revenue and expenses (loss on retirement of fixed assets, impairment losses, stock compensation expenses, losses/gains on step-acquisition, other transactions with undetermined cash outflows (one-time provisions, etc.), etc.)
- 調整後EPS: 調整後当期純利益 / 普通株の期中平均株式数 (四半期累計)
調整後当期純利益: 親会社の所有者に帰属する当期純利益 + EBITDA調整項目の一部に係る税金相当額
Adjusted EPS: Adjusted net income / Average number of stocks outstanding (common stock) (quarterly cumulative)
Adjusted net income: Net income attributable to owners of the parent + EBITDA adjustment items + tax equivalent on adjustment items
- 調整額: セグメント間取引および報告セグメントに帰属しない全社費用
Adjustments figures represent intersegment transaction and general corporate expenses not belonging to any reporting segment
- 2020年度第1四半期より、一部のサービスおよび子会社をセグメント間で移籍。主な変更は、子会社である (株) カルビーを含む自動車関連サービスの「コマース事業」から「メディア事業」への移籍、過去のデータおよび比較については現在のセグメントに合わせて適正修正
Some services and subsidiaries have been transferred among segments from FY2020-Q1. The main change is the transfer of automobile-related services including our subsidiary Carview Corporation from "Commerce Business" to "Media Business". Prior data and comparative figures have been adjusted to the current segments retroactively
- 2020年度第3四半期よりデジタルコンテンツ事業はメディア事業に移籍。過去のデータおよび比較については現在のセグメントに合わせて適正修正
Digital Content Business has been transferred to Media Business from FY2020-Q3. Prior data and comparative figures have been adjusted to the current segments retroactively
- 2020年度第3四半期に、主にクレジットカード事業の既存システム前倒しに伴う減損損失をその他収益及び費用に計上
In FY2020-Q3, mainly recorded gain on sale of control of subsidiary in "Other Income and Expenses" because eBOOK Initiative Japan Co., Ltd. ceased to be a subsidiary
- 2021年3月1日にLINE(株)を連結子会社化したため、2021年3月よりLINE(株)の業績を連結
LINE Corporation became a consolidated subsidiary on March 1, 2021. The financial results of LINE Corporation have been consolidated from Mar-2021
- 2020年度第4四半期に、主にクレジットカード事業を担う子会社が所有する一部事業所について、セールアンドリーストック取引を実施したことに伴う固定資産売却利益を計上
In FY2020-Q4, mainly recorded gain on sale of fixed assets due to sale-and-leaseback transaction conducted on some offices of subsidiaries in Credit card business
- 2020年度第4四半期に、主にLINE(株)との統合に伴い、使用権資産に係る減損損失169億円をその他収益及び費用に計上
In FY2020-Q4, mainly recorded impairment loss related to use-of-right assets of ¥16.9 billion accompanying the business integration with LINE Corporation in "Other Income and Expenses"
- 2021年度第1四半期に、メディア・コマース・戦略事業の3つのセグメントに変更。一部のサービスおよび子会社をセグメント間で移籍。過去のデータおよび比較については現在のセグメントに合わせて適正修正
In FY2021-Q1, 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 retroactively
- PayPayカード(株)は、2021年10月1日にPayPay(株)の完全子会社に変更
PayPay Card Corporation changed its trade name from YJ Card Corporation on October 1, 2021
- 日本基準財務数値から関連するIFRS調整を行い独自で算出
Independently calculated by making relevant IFRS adjustments from non-consolidated figures under JGAAP
- 2021年度第3四半期に、クレジットIFRSの全株式を譲渡したことにより子会社株式売却利益150億円をその他収益及び費用に計上
In FY2021-Q3, recorded gain on sale of shares of subsidiaries of ¥15.0 billion due to the transfer of all shares of YJFX, Inc. in "Other Income and Expenses"
- 2021年度第4四半期に、借出前倒しに係る持分法で会計処理されている投資の帳簿価額を回収可能価額まで減額したことにより、持分法による投資の減損損失183億円を計上
In FY2021-Q4, recorded impairment loss on investments in associates and joint ventures of ¥18.3 billion due to the reduction of the carrying amount of the investment accounted for using the equity method with regard to Demcan-can Co., Ltd., to the recoverable amount.
- 2021年度第4四半期に、主に「株イープワインフィナンシャル」が子会社に譲渡したため、子会社の支配喪失に伴う利益その他収益及び費用に計上
In FY2021-Q4, mainly recorded gain on loss of control of subsidiary in "Other Income and Expenses" because eBOOK Initiative Japan Co., Ltd. ceased to be a subsidiary
- 2020年度第1四半期より、戦略事業に区分されていた「(株)の金融サービス」をメディア事業に移籍。また、LINE(株)において、調整額に区分されていたサービスを各セグメントに移籍。過去のデータおよび比較については現在のセグメントに合わせて適正修正
From FY2020-Q1, Yahoo Japan Corporation's financial service which had formerly been recorded in Strategic Business has been transferred to Media 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 retroactively adjusted to conform to the current segments.
- 2022年度第3四半期に、LINE MUSIC(株)の連結子会社化に伴い、企業結合に伴う再測定益をその他収益及び費用に計上
In FY2022-Q3, recorded gain on re-measurement relating to business combinations due to the consolidation of LINE MUSIC Corporation in "Other Income and Expenses"