

Zホールディングス株式会社 2023年度第1四半期 セグメント別連結損益計算書 推移表 (IFRS)
Z Holdings Corporation FY2023/Q1 Consolidated Statements of Income Trend (IFRS)

単位: 百万円 | Unit: JPY Million

連結 Grand Total	2022年度 FY2022				2023年度 FY2023		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	Q1		増減額 Increase / Decrease	増減率 % Change	増減額 Increase / Decrease	増減率 % Change	FY2021	FY2022
1 売上収益 Revenue	390,565	394,343	453,687	433,780	430,523	100.0%	-3,257	-0.8%	39,957	+10.2%	1,567,421	1,672,377	
3 売上原価 Cost of sales	122,249	123,684	132,144	133,053	127,674	29.7%	-5,379	-4.0%	5,425	+4.4%	497,021	511,131	
4 販売費及び一般管理費 Selling, general and administrative expenses	218,595	230,082	282,475	276,453	253,909	59.0%	-22,544	-8.2%	35,314	+16.2%	902,586	1,007,606	
5 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	37,309	39,039	56,506	35,239	32,604	7.6%	-2,634	-7.5%	-4,705	-12.6%	183,331	168,095	
6 その他販費 Other SGA expenses	181,285	191,042	225,969	241,213	221,304	51.4%	-19,909	-8.3%	40,019	+22.1%	719,255	839,511	
7 その他収益及び費用 ^{7, 9, 10, 12, 15} Other income and expenses ^{7, 9, 10, 12, 15}	-	9,180	151,713	-	10,458	2.4%	10,458	n.a.	10,458	n.a.	21,690	160,894	
8 調整後EBITDA ⁸ Adjusted EBITDA ⁸	86,520	80,675	93,565	71,848	99,993	23.2%	28,145	+39.2%	13,473	+15.6%	331,486	332,610	
9 調整後EBITDAマージン Adjusted EBITDA margin	22.2%	20.5%	20.6%	16.6%	23.2%	n.a.	+6.7%	n.a.	+1.1%	n.a.	21.1%	19.9%	
10 調整後EPS (円) ^{7, 8, 10, 16} Adjusted EPS (JPY) ^{7, 8, 10, 16}	3.57	1.25	0.09	0.46	4.81	n.a.	4.35	+937.5%	1.25	+34.9%	10.77	5.37	
メディア事業^{8, 17} Media Business^{8, 17}													
12 売上収益 Revenue	155,538	156,250	167,646	170,081	158,871	100.0%	-11,210	-6.6%	3,332	+2.1%	641,202	649,517	
13 LINE 広告 LINE Advertising	48,817	48,607	51,042	48,713	48,948	30.8%	234	+0.5%	130	+0.3%	188,938	197,181	
14 ディスプレイ広告 Display Advertising	27,369	26,215	26,680	25,647	24,721	15.6%	-925	-3.6%	-2,647	-9.7%	109,900	105,892	
15 アカウント広告 Account Advertising	19,883	20,858	22,898	22,429	23,631	14.9%	1,201	+5.4%	3,747	+18.8%	72,786	86,070	
16 その他LINE広告 Other LINE Advertising	1,565	1,534	1,482	636	594	0.4%	-41	-6.5%	-970	-62.0%	6,252	5,218	
17 ヤフー広告 Yahoo! JAPAN Advertising	82,187	84,120	86,993	91,961	83,339	52.5%	-8,621	-9.4%	1,152	+1.4%	333,337	345,264	
18 検索広告 Search Advertising	46,995	47,676	48,786	52,755	49,642	31.2%	-3,112	-5.9%	2,647	+5.6%	185,396	196,214	
19 ディスプレイ広告 (運用型) Display Advertising (Programmatic)	31,168	31,797	33,312	33,723	30,307	19.1%	-3,416	-10.1%	-860	-2.8%	125,729	130,002	
20 ディスプレイ広告 (予約型) Display Advertising (Reservation)	4,024	4,646	4,894	5,482	3,389	2.1%	-2,093	-38.2%	-634	-18.6%	22,212	19,047	
21 その他 Others	24,533	23,521	29,611	29,406	26,583	16.7%	-2,823	-9.6%	2,050	+8.4%	118,925	107,072	
22 売上原価 Cost of sales	30,426	31,625	35,558	35,513	32,963	20.7%	-2,549	-7.2%	2,537	+8.3%	139,112	133,123	
23 販売費及び一般管理費 Selling, general and administrative expenses	67,187	71,714	74,105	74,425	70,222	44.2%	-4,202	-5.6%	3,034	+4.5%	264,817	287,433	
24 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	6,209	7,372	6,956	7,906	5,777	3.6%	-2,129	-26.9%	-432	-7.0%	35,456	28,446	
25 その他販費 Other SGA expenses	60,977	64,341	67,148	66,518	64,445	40.6%	-2,072	-3.1%	3,467	+5.7%	229,360	258,986	
26 その他収益及び費用 ^{9, 12} Other income and expenses ^{9, 12}	-	9,180	4,392	-	-	0.0%	-	n.a.	-	n.a.	6,667	13,573	
27 調整後EBITDA ⁸ Adjusted EBITDA ⁸	63,761	58,685	68,301	67,299	62,069	39.1%	-5,229	-7.8%	-1,692	-2.7%	260,035	258,048	
28 調整後EBITDAマージン Adjusted EBITDA margin	41.0%	37.6%	40.7%	39.6%	39.1%	n.a.	-0.5%	n.a.	-1.9%	n.a.	40.6%	39.7%	
29 LINE 調整後EBITDA LINE adjusted EBITDA	23,847	21,070	25,648	21,828	20,187	12.7%	-1,640	-7.5%	-3,659	-15.3%	99,955	92,394	
30 LINE 調整後EBITDAマージン LINE adjusted EBITDA margin	35.4%	31.8%	34.5%	30.2%	28.9%	n.a.	-1.3%	n.a.	-6.5%	n.a.	38.2%	33.0%	
31 ヤフー 調整後EBITDA Yahoo! JAPAN adjusted EBITDA	39,914	37,615	42,653	45,470	41,881	26.4%	-3,589	-7.9%	1,967	+4.9%	160,079	165,654	
32 ヤフー 調整後EBITDAマージン Yahoo! JAPAN adjusted EBITDA margin	45.3%	41.8%	45.7%	46.5%	47.0%	n.a.	0.6%	n.a.	1.7%	n.a.	42.2%	44.9%	
コマース事業^{8, 17} Commerce Business^{8, 17}													
34 売上収益 Revenue	205,629	205,911	222,659	202,253	206,861	100.0%	4,608	+2.3%	1,232	+0.6%	810,920	836,453	
35 物販EC Merchandise EC	166,824	164,856	180,748	161,752	176,270	85.2%	14,518	+9.0%	9,445	+5.7%	654,745	674,182	
36 ショッピング事業 Shopping Business	79,392	77,136	87,683	71,580	71,178	34.4%	-402	-0.6%	-8,214	-10.3%	316,408	315,793	
37 リユース事業 Reuse Business	14,052	13,632	15,427	14,485	14,377	7.0%	-108	-0.7%	325	+2.3%	56,488	57,598	
38 アスクル BtoB事業 ASKUL's BtoB-related Business	73,379	74,087	77,638	75,685	90,714	43.9%	15,029	+19.9%	17,335	+23.6%	281,849	300,790	
39 サービスEC Services EC	5,357	7,998	7,113	5,783	6,066	2.9%	282	+4.9%	709	+13.2%	17,669	26,253	
40 その他 Others	33,447	33,056	34,797	34,717	24,524	11.9%	-10,192	-29.4%	-8,922	-26.7%	138,505	136,017	
41 売上原価 Cost of sales	88,961	88,853	94,162	93,915	91,556	44.3%	-2,358	-2.5%	2,595	+2.9%	349,675	365,892	
42 販売費及び一般管理費 Selling, general and administrative expenses	92,230	94,392	103,956	85,383	84,621	40.9%	-762	-0.9%	-7,608	-8.2%	382,011	375,963	
43 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	25,053	27,803	29,471	12,738	14,346	6.9%	1,608	+12.6%	-10,707	-42.7%	120,085	95,066	
44 その他販費 Other SGA expenses	67,176	66,588	74,485	72,645	70,275	34.0%	-2,370	-3.3%	3,098	+4.6%	261,926	280,896	
45 その他収益及び費用 Other income and expenses	-	-	-	-	-	0.0%	-	n.a.	-	n.a.	-	-	
46 調整後EBITDA ⁸ Adjusted EBITDA ⁸	37,488	36,015	42,329	38,273	46,561	22.5%	8,288	+21.7%	9,073	+24.2%	131,539	154,106	
47 調整後EBITDAマージン Adjusted EBITDA margin	18.2%	17.5%	19.0%	18.9%	22.5%	n.a.	3.6%	n.a.	4.3%	n.a.	16.2%	18.4%	
戦略事業^{8, 17} Strategic Business^{8, 17}													
48 売上収益 Revenue	30,316	33,044	65,173	63,492	65,466	100.0%	1,973	+3.1%	35,150	+115.9%	110,797	192,026	
50 フィンテック Fintech	30,507	33,349	64,868	61,351	65,366	99.8%	4,015	+6.5%	34,858	+114.3%	108,840	190,076	
51 PayPay連結 ^{10, 14} PayPay (Consolidated) ^{10, 14}	-	-	46,993	43,065	47,906	73.2%	4,840	+11.2%	47,906	n.a.	-	90,059	
52 PayPayカード ¹¹ PayPay Card ¹¹	13,901	14,154	-	-	-	0.0%	-	n.a.	-13,901	-100.0%	50,669	28,055	
53 PayPay銀行 ⁴ PayPay Bank ⁴	8,435	9,652	10,437	9,757	10,382	15.8%	604	+6.2%	1,926	+22.8%	32,447	38,283	
54 その他金融 Other Fintech	8,170	9,542	7,436	8,527	7,098	10.8%	-1,429	-16.8%	-1,072	-13.1%	26,323	33,677	
55 その他 Others	-191	-304	304	2,141	100	0.2%	-2,041	-95.3%	291	n.a.	1,957	1,950	
56 売上原価 Cost of sales	4,374	5,025	4,209	5,265	4,713	7.2%	-552	-10.5%	339	+7.8%	14,037	18,874	
57 販売費及び一般管理費 Selling, general and administrative expenses	35,312	37,535	75,944	85,686	71,539	109.3%	-14,147	-16.5%	36,226	+102.6%	132,755	234,479	
58 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	4,769	3,320	18,895	13,693	12,001	18.3%	-1,691	-12.4%	7,231	+151.6%	17,441	40,679	
59 その他販費 Other SGA expenses	30,542	34,215	57,049	71,993	59,537	90.9%	-12,455	-17.3%	28,995	+94.9%	115,314	193,800	
60 その他収益及び費用 ^{10, 19} Other income and expenses ^{10, 19}	-	-	147,321	-	10,458	16.0%	10,458	n.a.	10,458	n.a.	15,022	147,321	
61 調整後EBITDA ⁸ Adjusted EBITDA ⁸	-8,024	-6,521	-9,237	-22,380	-2,786	-4.3%	19,594	n.a.	5,238	n.a.	-11,391	-46,165	
62 調整後EBITDAマージン Adjusted EBITDA margin	-26.5%	-19.7%	-14.2%	-35.2%	-4.3%	n.a.	31.0%	n.a.	22.2%	n.a.	-10.3%	-24.0%	
その他^{8, 17} Others^{8, 17}													
64 売上収益 Revenue	3,049	3,297	2,963	2,790	3,206	100.0%	416	+14.9%	157	+5.2%	22,471	12,100	
65 売上原価 Cost of sales	606	641	747	665	601	18.7%	-63	-9.6%	-5	-0.9%	4,924	2,660	
66 販売費及び一般管理費 Selling, general and administrative expenses	3,294	3,688	3,856	5,050	2,980	93.0%	-2,070	-41.0%	-314	-9.5%	16,219	15,890	
67 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses	200	293	541	557	247	7.7%	-309	-55.6%	46	+23.3%	2,225	1,592	
68 その他販費 Other SGA expenses	3,094	3,395	3,315	4,493	2,732	85.2%	-1,760	-39.2%	-361	-11.7%	13,994	14,298	
69 その他収益及び費用 Other income and expenses	-	-	-	-	-	0.0%	-	n.a.	-	n.a.	-	-	
70 調整後EBITDA ⁸ Adjusted EBITDA ⁸	162	49	-161	-1,448	2,542	79.3%	3,991	n.a.	2,380	+146.8%	5,467	-1,398	
71 調整後EBITDAマージン Adjusted EBITDA margin	5.3%	1.5%	-5.4%	-51.9%	79.3%	n.a.	131.2%	n.a.	74.0%	n.a.	24.3%	-11.6%	

