

Zホールディングス株式会社 2021年度第3四半期 セグメント別連結損益計算書 推移表 (IFRS)
Z Holdings Corporation FY2021/Q3 Consolidated Statements of Income Trend (IFRS)

単位: 百万円 | Unit: JPY Million

| 連結 Grand Total | 2020年度 FY2020 | | | | 2021年度 FY2021 | | | 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 FY2020 |
|---|-----------------|---------|---------|-----------------|-----------------|---------|---------|-------------------------------|----------------------------|-----------------|----------------------------|-----------------|--------------------------|
| | Q1 | Q2 | Q3 | Q4 ¹ | Q1 | Q2 | Q3 | | 増減額 Increase / Decrease | 増減率 % Change | 増減額 Increase / Decrease | 増減率 % Change | |
| 1 売上収益 Revenue | 273,879 | 283,344 | 316,592 | 332,030 | 373,352 | 377,610 | 409,174 | 100.0% | 31,564 | +8.4% | 92,582 | +29.2% | 1,205,846 |
| 2 売上原価 Cost of sales | 100,450 | 105,083 | 113,474 | 113,437 | 119,569 | 120,449 | 126,390 | 30.9% | 5,940 | +4.9% | 12,915 | +11.4% | 432,446 |
| 3 販売費及び一般管理費 Selling, general and administrative expenses | 121,863 | 129,586 | 151,197 | 189,318 | 202,397 | 208,099 | 221,738 | 54.2% | 13,638 | +6.6% | 70,540 | +46.7% | 591,964 |
| 4 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses | 13,440 | 18,728 | 29,725 | 47,735 | 35,350 | 35,403 | 45,524 | 11.1% | 10,120 | +28.6% | 15,798 | +53.1% | 109,630 |
| 5 その他販費 Other SGA expenses | 108,422 | 110,857 | 121,471 | 141,582 | 167,047 | 172,696 | 176,214 | 43.1% | 3,518 | +2.0% | 54,742 | +45.1% | 482,334 |
| 6 その他収益及び費用 ^{8, 9, 13} Other income and expenses ^{8, 9, 13} | -933 | -1,070 | -7,930 | -9,376 | - | 15,022 | - | 0.0% | -15,022 | -100.0% | 7,930 | n.a. | -19,310 |
| 7 調整後EBITDA ¹ Adjusted EBITDA ¹ | 77,657 | 74,445 | 78,990 | 63,743 | 86,355 | 100,833 | 97,929 | 23.9% | -2,904 | -2.9% | 18,938 | +24.0% | 294,837 |
| 8 調整後EBITDAマージン Adjusted EBITDA margin | 28.4% | 26.3% | 25.0% | 19.2% | 23.1% | 26.7% | 23.9% | n.a. | -2.8% | n.a. | -1.0% | n.a. | 24.5% |
| 9 調整後EPS (円) ² Adjusted EPS (JPY) ² | 5.11 | 5.24 | 5.78 | 2.54 | 3.56 | 4.00 | 1.98 | n.a. | -2.02 | -50.5% | -3.80 | -65.8% | 18.27 |
| 11 メディア事業 ^{4, 8, 10} Media Business ^{4, 8, 10} | | | | | | | | | | | | | |
| 12 売上収益 Revenue | 75,694 | 83,263 | 90,449 | 117,517 | 148,424 | 154,991 | 167,070 | 100.0% | 12,079 | +7.8% | 76,620 | +84.7% | 366,924 |
| 13 ヤフー広告 Yahoo! JAPAN Advertising | 65,988 | 72,685 | 79,223 | 83,202 | 76,763 | 80,203 | 86,283 | 51.6% | 6,080 | +7.6% | 7,059 | +8.9% | 301,100 |
| 14 検索広告 Search Advertising | 35,568 | 40,061 | 42,917 | 45,134 | 43,331 | 44,776 | 47,904 | 28.7% | 3,127 | +7.0% | 4,986 | +11.6% | 163,681 |
| 15 ディスプレイ広告 (運用型) Display Advertising (Programmatic) | 26,139 | 28,612 | 29,914 | 31,394 | 28,909 | 30,740 | 32,045 | 19.2% | 1,304 | +4.2% | 2,130 | +7.1% | 116,062 |
| 16 ディスプレイ広告 (予約型) Display Advertising (Reservation) | 4,280 | 4,011 | 6,391 | 6,673 | 4,522 | 4,885 | 6,334 | 3.8% | 1,648 | +35.2% | -57 | -0.9% | 21,356 |
| 17 LINE 広告 LINE Advertising | - | - | - | 15,998 | 42,718 | 46,159 | 51,045 | 30.6% | 4,885 | +10.6% | 51,045 | n.a. | 15,998 |
| 18 ディスプレイ広告 Display Advertising | - | - | - | 9,343 | 25,071 | 26,853 | 29,360 | 17.6% | 2,506 | +9.3% | 29,360 | n.a. | 9,343 |
| 19 アカウント広告 Account Advertising | - | - | - | 6,077 | 16,116 | 17,705 | 20,137 | 12.1% | 2,431 | +13.7% | 20,137 | n.a. | 6,077 |
| 20 その他LINE広告 Other LINE Advertising | - | - | - | 578 | 1,530 | 1,600 | 1,547 | 0.9% | -52 | -3.3% | 1,547 | n.a. | 578 |
| 21 その他 Others | 9,706 | 10,577 | 11,225 | 18,316 | 28,941 | 28,628 | 29,741 | 17.8% | 1,113 | +3.9% | 18,515 | +164.9% | 49,825 |
| 22 売上原価 Cost of sales | 20,231 | 22,326 | 24,279 | 28,982 | 32,641 | 33,914 | 35,979 | 21.5% | 2,064 | +6.1% | 11,700 | +48.2% | 95,820 |
| 23 販売費及び一般管理費 Selling, general and administrative expenses | 22,207 | 25,653 | 28,211 | 40,772 | 58,708 | 60,893 | 64,080 | 38.4% | 3,186 | +5.2% | 35,868 | +127.1% | 116,845 |
| 24 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses | 1,702 | 4,006 | 5,650 | 7,441 | 5,442 | 6,006 | 7,954 | 4.8% | 1,947 | +32.4% | 2,304 | +40.8% | 18,801 |
| 25 その他販費 Other SGA expenses | 20,504 | 21,646 | 22,561 | 33,330 | 53,265 | 54,886 | 56,125 | 33.6% | 1,239 | +2.3% | 33,564 | +148.8% | 98,043 |
| 26 その他収益及び費用 ^{8, 9, 13} Other income and expenses ^{8, 9, 13} | -27 | -220 | -471 | -550 | - | - | - | n.a. | - | n.a. | 471 | n.a. | -1,270 |
| 27 調整後EBITDA ¹ Adjusted EBITDA ¹ | 35,285 | 37,120 | 40,409 | 49,790 | 62,409 | 65,339 | 72,382 | 43.3% | 7,043 | +10.8% | 31,973 | +79.1% | 162,605 |
| 28 調整後EBITDAマージン Adjusted EBITDA margin | 46.6% | 44.6% | 44.7% | 42.4% | 42.0% | 42.2% | 43.3% | n.a. | 1.2% | n.a. | -1.4% | n.a. | 44.3% |
| 29 ヤフー 調整後EBITDA Yahoo! JAPAN adjusted EBITDA | 35,285 | 37,120 | 40,409 | 40,323 | 37,906 | 38,749 | 43,983 | 26.3% | 5,233 | +13.5% | 3,574 | +8.8% | 153,138 |
| 30 ヤフー 調整後EBITDAマージン Adjusted EBITDA margin | 46.6% | 44.6% | 44.7% | 42.4% | 43.3% | 42.5% | 45.0% | n.a. | 2.4% | n.a. | 0.3% | n.a. | 44.5% |
| 31 LINE 調整後EBITDA LINE adjusted EBITDA | - | - | - | 9,466 | 24,502 | 26,589 | 28,399 | 17.0% | 1,810 | +6.8% | 28,399 | n.a. | 9,466 |
| 32 LINE 調整後EBITDAマージン Adjusted EBITDA margin | - | - | - | 42.2% | 40.3% | 41.6% | 41.0% | n.a. | -0.6% | n.a. | n.a. | n.a. | 42.2% |
| 33 コマース事業 ^{8, 10} Commerce Business ^{8, 10} | | | | | | | | | | | | | |
| 34 売上収益 Revenue | 175,327 | 178,096 | 202,043 | 190,649 | 195,979 | 192,622 | 213,661 | 100.0% | 21,038 | +10.9% | 11,617 | +5.8% | 746,116 |
| 35 物販EC Merchandise EC | 140,168 | 138,894 | 158,369 | 152,968 | 160,006 | 154,878 | 174,221 | 81.5% | 19,343 | +12.5% | 15,851 | +10.0% | 590,402 |
| 36 ショッピング事業 Shopping Business | 65,293 | 60,887 | 72,744 | 70,918 | 74,810 | 73,771 | 87,335 | 40.9% | 13,564 | +18.4% | 14,590 | +20.1% | 269,844 |
| 37 リユース事業 Reuse Business | 12,842 | 12,638 | 14,847 | 12,871 | 14,034 | 13,608 | 15,130 | 7.1% | 1,521 | +11.2% | 282 | +1.9% | 53,199 |
| 38 アスクル BtoB事業 ASKUL's BtoB-related Business | 62,033 | 65,368 | 70,777 | 69,178 | 71,161 | 67,498 | 71,755 | 33.6% | 4,257 | +6.3% | 978 | +1.4% | 267,357 |
| 39 サービスEC Services EC | 956 | 5,149 | 6,868 | 2,816 | 4,740 | 5,526 | 2,816 | 2.6% | 786 | +16.6% | -1,341 | -19.5% | 15,790 |
| 40 その他 Others | 34,201 | 34,052 | 36,805 | 34,864 | 33,134 | 33,004 | 33,913 | 15.9% | 908 | +2.8% | -2,892 | -7.9% | 139,924 |
| 41 売上原価 Cost of sales | 78,068 | 80,738 | 87,157 | 83,718 | 85,223 | 84,072 | 88,882 | 41.6% | 4,809 | +5.7% | 1,724 | +2.0% | 329,683 |
| 42 販売費及び一般管理費 Selling, general and administrative expenses | 65,869 | 69,538 | 81,593 | 93,321 | 88,118 | 85,049 | 98,347 | 46.0% | 13,298 | +15.6% | 16,754 | +20.5% | 310,322 |
| 43 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses | 11,567 | 13,639 | 22,280 | 33,366 | 25,216 | 22,860 | 31,036 | 14.5% | 8,176 | +35.8% | 8,756 | +39.3% | 80,853 |
| 44 その他販費 Other SGA expenses | 54,302 | 55,898 | 59,312 | 59,955 | 62,902 | 62,188 | 67,311 | 31.5% | 5,122 | +8.2% | 7,998 | +13.5% | 229,469 |
| 45 その他収益及び費用 ^{8, 9, 13} Other income and expenses ^{8, 9, 13} | -7 | -214 | -290 | -2,397 | - | - | - | n.a. | - | n.a. | 290 | n.a. | -2,910 |
| 46 調整後EBITDA ¹ Adjusted EBITDA ¹ | 41,459 | 39,410 | 45,429 | 25,999 | 35,420 | 35,988 | 39,533 | 18.5% | 3,544 | +9.8% | -5,896 | -13.0% | 152,298 |
| 47 調整後EBITDAマージン Adjusted EBITDA margin | 23.6% | 22.1% | 22.5% | 13.6% | 18.1% | 18.7% | 18.5% | n.a. | -0.2% | n.a. | -4.0% | n.a. | 20.4% |
| 48 戦略事業 ¹⁰ Strategic Business ¹⁰ | | | | | | | | | | | | | |
| 49 売上収益 Revenue | 20,990 | 20,468 | 22,675 | 23,304 | 28,354 | 29,524 | 29,053 | 100.0% | -470 | -1.6% | 6,378 | +28.1% | 87,438 |
| 50 フィンテック Fintech | 20,990 | 20,468 | 22,675 | 23,134 | 28,049 | 29,055 | 28,474 | 98.0% | -581 | -2.0% | 5,799 | +25.6% | 87,268 |
| 51 PayPayカード ^{11, 12} PayPay Card ^{11, 12} | 10,211 | 10,535 | 10,901 | 11,134 | 11,450 | 11,535 | 13,618 | 46.9% | 2,082 | +18.1% | 2,716 | +24.9% | 42,782 |
| 52 PayPay銀行 ¹¹ PayPay Bank ¹¹ | 7,637 | 7,679 | 8,477 | 7,905 | 8,023 | 8,548 | 8,279 | 28.5% | -268 | -3.1% | -198 | -2.3% | 31,700 |
| 53 その他金融 Other Fintech | 3,141 | 2,253 | 3,295 | 4,094 | 8,576 | 8,971 | 6,576 | 22.6% | -2,395 | -26.7% | 3,281 | +99.6% | 12,785 |
| 54 その他 Others | - | - | - | 170 | 305 | 468 | 579 | 2.0% | 110 | +23.7% | 579 | n.a. | 170 |
| 55 売上原価 Cost of sales | 3,018 | 2,964 | 3,355 | 2,481 | 3,733 | 3,837 | 3,692 | 12.7% | -144 | -3.8% | 337 | +10.1% | 11,819 |
| 56 販売費及び一般管理費 Selling, general and administrative expenses | 14,491 | 14,698 | 17,091 | 24,848 | 31,836 | 32,769 | 33,458 | 115.2% | 689 | +2.1% | 16,367 | +95.8% | 71,130 |
| 57 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses | 821 | 1,101 | 1,441 | 3,407 | 3,648 | 4,209 | 3,351 | 11.5% | -858 | -20.4% | 1,909 | +132.5% | 6,772 |
| 58 その他販費 Other SGA expenses | 13,670 | 13,597 | 15,649 | 21,441 | 28,187 | 28,559 | 30,107 | 103.6% | 1,547 | +5.4% | 14,457 | +92.4% | 64,358 |
| 59 その他収益及び費用 ^{8, 9, 13} Other income and expenses ^{8, 9, 13} | -531 | -43 | -6,427 | 5,389 | - | 15,022 | - | 0.0% | -15,022 | n.a. | 6,427 | n.a. | -1,612 |
| 60 調整後EBITDA ¹ Adjusted EBITDA ¹ | 5,385 | 4,727 | 4,174 | 4,828 | -6,366 | 9,818 | -5,944 | -20.5% | -15,763 | -160.5% | -10,119 | -242.4% | 19,116 |
| 61 調整後EBITDAマージン Adjusted EBITDA margin | 25.7% | 23.1% | 18.4% | 20.7% | -22.5% | 33.3% | -20.5% | n.a. | -53.7% | n.a. | -38.9% | n.a. | 21.9% |
| 62 その他 Others | | | | | | | | | | | | | |
| 63 売上収益 Revenue | 4,100 | 4,087 | 4,713 | 5,255 | 4,861 | 5,002 | 6,312 | 100.0% | 1,309 | +26.2% | 1,598 | +33.9% | 18,157 |
| 64 売上原価 Cost of sales | 667 | 815 | 1,006 | 1,375 | 1,138 | 1,131 | 1,214 | 19.2% | 82 | +7.3% | 207 | +20.6% | 3,865 |
| 65 販売費及び一般管理費 Selling, general and administrative expenses | 1,979 | 2,984 | 2,299 | 4,929 | 7,870 | 5,994 | 4,291 | 68.0% | -1,703 | -28.4% | 1,991 | +86.6% | 12,192 |
| 66 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses | -667 | 188 | 206 | 1,009 | 430 | 327 | 723 | 11.5% | 395 | +120.6% | 516 | +250.6% | 736 |
| 67 その他販費 Other SGA expenses | 2,646 | 2,796 | 2,093 | 3,919 | 7,439 | 5,666 | 3,568 | 56.5% | -2,098 | -37.0% | 1,475 | +70.5% | 11,456 |
| 68 その他収益及び費用 ^{8, 9, 13} Other income and expenses ^{8, 9, 13} | -315 | -246 | -206 | -16 | - | - | - | n.a. | - | n.a. | 206 | n.a. | -784 |
| 69 調整後EBITDA ¹ Adjusted EBITDA ¹ | 2,119 | 924 | 2,023 | -365 | -3,235 | -1,030 | 1,829 | 29.0% | 2,859 | n.a. | -194 | -9.6% | 4,703 |
| 70 調整後EBITDAマージン Adjusted EBITDA margin | 51.7% | 22.6% | 42.9% | -7.0% | -66.5% | -20.6% | 29.0% | n.a. | 49.6% | n.a. | -14.0% | n.a. | 25.9% |

Zホールディングス株式会社 2021年度第3四半期 セグメント別連結損益計算書 推移表 (IFRS)
Z Holdings Corporation FY2021/Q3 Consolidated Statements of Income Trend (IFRS)

単位: 百万円 | Unit: JPY Million

| 71 | 調整額 ¹ Adjustment ¹ | 2020年度 FY2020 | | | | 2021年度 FY2021 | | | | 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 FY2020 |
|----|--|-----------------|--------|---------|-----------------|-----------------|--------|--------|----------------------------|------------------------------|-----------------|----------------------------|-----------------|---------|--------------------------|
| | | Q1 | Q2 | Q3 | Q4 ¹ | Q1 | Q2 | Q3 | 増減額 Increase / Decrease | | 増減率 % Change | 増減額 Increase / Decrease | 増減率 % Change | | |
| 72 | 売上収益 Revenue | -2,233 | -2,571 | -3,289 | -4,695 | -4,267 | -4,530 | -6,923 | n.a. | -2,392 | n.a. | -3,633 | n.a. | -12,790 | |
| 73 | 売上原価 Cost of sales | -1,535 | -1,761 | -2,324 | -3,120 | -3,168 | -2,507 | -3,378 | n.a. | -870 | n.a. | -1,054 | n.a. | -8,742 | |
| 74 | 販売費及び一般管理費 Selling, general and administrative expenses | 17,314 | 16,711 | 22,001 | 25,447 | 15,864 | 23,393 | 21,560 | n.a. | -1,833 | -7.8% | -441 | -2.0% | 81,474 | |
| 75 | 販売促進・広告宣伝費 Sales promotion & advertising and promotional expenses | 16 | -207 | 146 | 2,510 | 613 | 1,998 | 2,458 | n.a. | 459 | +23.0% | 2,311 | +1572.5% | 2,467 | |
| 76 | その他販費 Other SGA expenses | 17,297 | 16,918 | 21,854 | 22,936 | 15,251 | 21,394 | 19,101 | n.a. | -2,292 | -10.7% | -2,752 | -12.6% | 79,006 | |
| 77 | その他収益及び費用 ^{1, 8, 9} Other income and expenses ^{1, 8, 9} | -52 | -345 | -533 | -11,802 | - | - | - | n.a. | - | n.a. | 533 | n.a. | -12,733 | |
| 78 | 調整後EBITDA ¹ Adjusted EBITDA ¹ | -6,592 | -7,737 | -13,046 | -16,509 | -1,872 | -9,282 | -9,872 | n.a. | -589 | n.a. | 3,174 | n.a. | -43,886 | |
| 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 | 2020年度 FY2020 | | | | 2021年度 FY2021 | | | | 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 FY2020 |
|----|---|-----------------|---------|---------|-----------------|-----------------|---------|---------|----------------------------|------------------------------|-----------------|----------------------------|-----------------|---------|--------------------------|
| | | Q1 | Q2 | Q3 | Q4 ¹ | Q1 | Q2 | Q3 | 増減額 Increase / Decrease | | 増減率 % Change | 増減額 Increase / Decrease | 増減率 % Change | | |
| 81 | 人件費 Personnel Expenses | 29,376 | 30,626 | 36,810 | 40,469 | 53,519 | 54,625 | 56,703 | 13.9% | 2,078 | +3.8% | 19,893 | +54.0% | 137,283 | |
| 82 | 販売促進費 Sales Promotion Costs | 12,233 | 16,681 | 25,465 | 40,487 | 28,872 | 27,417 | 33,175 | 8.1% | 5,758 | +21.0% | 7,710 | +30.3% | 94,867 | |
| 83 | 減価償却費及び償却費 Depreciation and Amortization | 24,584 | 23,946 | 25,362 | 27,287 | 33,818 | 32,258 | 33,147 | 8.1% | 889 | +2.8% | 7,785 | +30.7% | 101,180 | |
| 84 | 業務委託費 Business Commissions | 16,596 | 17,030 | 17,192 | 22,403 | 26,117 | 28,671 | 27,686 | 6.8% | -985 | -3.4% | 10,494 | +61.0% | 73,222 | |
| 85 | 荷造運賃 Packing and Freight | 12,646 | 12,477 | 13,121 | 12,925 | 13,826 | 13,702 | 14,516 | 3.5% | 814 | +5.9% | 1,395 | +10.6% | 51,170 | |
| 86 | 広告宣伝費 Advertising and Promotional Expenses | 1,207 | 2,046 | 4,260 | 7,248 | 6,478 | 7,986 | 12,349 | 3.0% | 4,363 | +54.6% | 8,089 | +189.9% | 14,763 | |
| 87 | 支払手数料 Communication Expenses | 4,022 | 4,219 | 4,881 | 6,405 | 10,200 | 10,650 | 11,965 | 2.9% | 1,315 | +12.3% | 7,084 | +145.1% | 19,527 | |
| 88 | 通信費 Communication Charges | 3,684 | 3,671 | 3,539 | 4,796 | 7,542 | 7,329 | 7,357 | 1.8% | 28 | +0.4% | 3,818 | +107.9% | 15,691 | |
| 89 | 情報提供料 Content Provider Fees | 3,719 | 3,945 | 3,660 | 4,536 | 4,562 | 5,323 | 5,542 | 1.4% | 219 | +4.1% | 1,882 | +51.4% | 15,862 | |
| 90 | ライセンス料 License fees | 2,129 | 2,268 | 2,241 | 2,631 | 3,435 | 3,754 | 4,009 | 1.0% | 255 | +6.8% | 1,768 | +78.9% | 9,270 | |
| 91 | その他 Others | 11,667 | 12,677 | 14,666 | 20,131 | 14,028 | 16,384 | 15,289 | 3.7% | -1,095 | -6.7% | 623 | +4.2% | 59,129 | |
| 92 | 合計 Total | 121,863 | 129,586 | 151,197 | 189,318 | 202,397 | 208,099 | 221,738 | 54.2% | 13,639 | +6.6% | 70,541 | +46.7% | 591,964 | |

各セグメントの主な商品 | Business Segment Breakdown

| | | | |
|-----------------------------|--|---|---|
| メディア事業 Media Business | サーチ広告 Yahoo! JAPAN Ads | 検索広告 Search Advertising | Yahoo!広告「検索広告」 Yahoo! JAPAN Ads "Search advertising" |
| | ディスプレイ広告 Display Advertising | 連用型広告 Programmatic Advertising | Yahoo!広告「ディスプレイ広告」(連用型) 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. |
| | LINE広告 LINE Ads | アカウント広告 Account 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. |
| その他 Others | ライフトリップ | 「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. | |
| | ライフトリップ | 「ライブドアブログ」、「LINEバイト」、その他 Ivedoor Blog, LINE Part Time Jobs, etc. | |
| | その他 | 「ebookjapan」、不動産関連、「Yahoo!ココ」、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」、「チーム」、「LINE ショッピング」、「LINE FRIENDS」、「LINEギフト」、「MySmartStore」 Yahoo! JAPAN Shopping, PayPay Mall, ZOZOTOWN, LOHACO, Charm, LINE SHOPPING, LINE FRIENDS, LINE GIFT, MySmartStore | |
| | リユース事業 Reuse Business | 「ヤフオク」、「PayPayプラマ」、「ZOZUSED」、「YAHUJUKU」、「PayPay Flea Market, ZOZUSED | |
| | アスкул 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 (海外)」, その他 Yahoo! JAPAN Travel, Ikuu Travel, LINE TRAVEL (International), etc. | |
| 戦略事業 Strategic Business | PayPayカード PayPay Card | - | |
| | フィンテック Fintech | PayPay銀行 PayPay Bank | |
| | その他金融 Other Fintech | PayPayアセットマネジメント、「PayPay保険」、マグスマックス、「LINE Pay」、「LINE証券」、「LINEスコア」、「LINEポケットマネー」、「LINE BITMAX」、その他 PayPay Asset Management, PayPay Insurance, Magne-Max, LINE Pay, LINE Securities, LINE SCORE, LINE Pocket Money, LINE BITMAX, etc. | |
| | その他 Others | AI, 「LINE Search」、「LINEヘルスケア」、その他 AI, LINE Search, LINE Healthcare, 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、役員取得差損益、その他現金の流出が未確定な取引 (一時的な引当金等) 等)
Adjusted EBITDA: Operating income + Depreciation & amortization + EBITDA adjustment items
EBITDA adjustment items: Gains/losses on non-recuring 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: 調整後当期利益 / 普通株式の期中平均株式数 (四半期累計)
調整後当期利益: 親会社の所有権に帰属する当期利益 + EBITDA調整項目 / 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)
- 調整後純利益: 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 inter-segment 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) カービュ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遡及修正
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1四半期、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遡及修正
Digital Content Business has been transferred to Media Business from FY2020-Q1. Prior data and comparative figures have been adjusted to the current segments retroactively
- 2020年度第3四半期、主にクレジットカード事業の既存システム刷新に伴う設備増等その他収益及び費用に計上
In FY2020-Q3, mainly recorded retirement loss due to renewal of existing system in credit card business, etc. in "Other Non-Operating Income and Expenses"
- 2021年3月1日LINE(株)を連結子会社したため、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、主にクレジットカード事業を親会社所有する一部事業所について、セール・アンド・リースバック取引を実施したことに伴い固定資産売却益を計上
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、主にLINE(株)との統合に伴い、使用権資産に係る減損損失106億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 ¥10.6 billion accompanying the business integration with LINE Corporation in "Other Income and Expenses"
- 2021年度第1四半期、メディア・コマース・戦略事業の3つのセグメントに変更。一部のサービス及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遡及修正
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「PayPayカード(株)」から「PayPayカード(株)」に変更
PayPay Card Corporation changed its trade name from "YJ Card Corporation" on October 1, 2021
- 日本基準財務諸表の作成に必要とする調整を行って算出
Independently calculated by making relevant IFRS adjustments from non-consolidated figures under JGAAP
- 2021年度第2四半期、ウジエイ(株)の全株式を譲渡したことに伴う子会社株式売却益150億円をその他収益及び費用に計上
In FY2021-Q2, recorded gain on sale of shares of subsidiaries of ¥15.0 billion due to the transfer of all shares of UJFX, Inc. in "Other Income and Expenses" Expenses"
- 2021年度第3四半期、(株)出前館に係る持分法で会計処理されている投資の帳簿価額回収可能価額まで減損したことにより、持分法による投資の減損損失139億円を計上
In FY2021-Q3, recorded impairment loss on investments in associates and joint ventures of ¥13.9 billion due to the reduction of the carrying amount of the investment accounted for using the equity method with regard to Demae-can Co., Ltd., to the recoverable amount.