

ラクスル株式会社 セグメント別業績 新旧基準差異/ RAKSUL INC. Segment Financials based on the New Revenue Recognition Standards

(百万円/in JPY MM)

■ 全社/ Companywide

従前基準	Previous Accounting Methods	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	3,429	4,065	4,852	4,819	5,353	5,792	5,451	4,896	5,937	7,417	8,966	7,939	8,027	9,682
売上総利益	Gross Profit	821	981	1,098	1,042	1,170	1,245	1,216	1,296	1,499	1,757	2,076	1,818	1,935	2,289
売上総利益率(単位:%)	Gross Margin(%)	23.9%	24.2%	22.6%	21.6%	21.9%	21.5%	22.3%	26.5%	25.3%	23.7%	23.2%	22.9%	24.1%	23.6%
EBITDA(non-GAAP)	EBITDA(non-GAAP)	60	63	106	26	-10	-165	-110	289	209	315	490	15	99	292

修正額	Difference	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	-32	-192	-168	-271	-548	-491	-662	-356	-565	-767	-1,905	-1,499	-1,020	-1,648
売上総利益	Gross Profit	-10	-25	-21	-27	-15	-23	-18	-4	-15	-17	-14	-13	-13	-15
EBITDA(non-GAAP)	EBITDA(non-GAAP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

新収益認識基準	New Revenue Recognition Standards	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	3,397	3,873	4,684	4,548	4,805	5,301	4,789	4,539	5,372	6,650	7,061	6,439	7,007	8,033
売上総利益	Gross Profit	810	956	1,077	1,014	1,154	1,221	1,197	1,292	1,484	1,740	2,026	1,804	1,921	2,274
売上総利益率(単位:%)	Gross Margin(%)	23.9%	24.7%	23.0%	22.3%	24.0%	23.1%	25.0%	28.5%	27.6%	26.2%	29.2%	28.0%	27.4%	28.3%
EBITDA(non-GAAP)	EBITDA(non-GAAP)	60	63	106	26	-10	-165	-110	289	209	315	490	15	99	292

減価償却費	Depreciation and amortization	25	27	28	32	32	34	41	52	48	48	49	51	51	52
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■ ラクスルセグメント/ Raksul business segment

従前基準	Previous Accounting Methods	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	3,093	3,403	4,094	3,870	4,028	4,382	4,043	3,876	4,444	5,090	5,617	5,158	5,473	6,107
売上総利益	Gross Profit	762	888	1,008	952	1,007	1,074	1,013	1,107	1,216	1,378	1,527	1,386	1,490	1,712
売上総利益率(単位:%)	Gross Margin(%)	24.7%	26.1%	24.6%	24.6%	25.0%	24.5%	25.1%	28.6%	27.4%	27.1%	27.2%	26.9%	27.2%	28.0%
セグメント利益(non-GAAP, EBITDA)	Segment Profit(non-GAAP, EBITDA)	313	317	375	385	351	228	252	640	453	568	767	565	583	697

修正額	Difference	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	-10	-24	-21	-26	-14	-22	-18	-4	-14	-17	-12	-13	-12	-15
売上総利益	Gross Profit	-10	-24	-21	-26	-14	-22	-18	-4	-14	-17	-12	-13	-12	-15
セグメント利益(non-GAAP, EBITDA)	Segment Profit(non-GAAP, EBITDA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

新収益認識基準	New Revenue Recognition Standards	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	3,083	3,378	4,073	3,844	4,013	4,359	4,024	3,872	4,430	5,073	5,605	5,144	5,461	6,092
売上総利益	Gross Profit	752	863	987	925	992	1,052	995	1,103	1,201	1,361	1,514	1,373	1,478	1,697
売上総利益率(単位:%)	Gross Margin(%)	24.4%	25.6%	24.2%	24.1%	24.7%	24.1%	24.7%	28.5%	27.1%	26.8%	27.0%	26.7%	27.1%	27.9%
セグメント利益(non-GAAP, EBITDA)	Segment Profit(non-GAAP, EBITDA)	313	317	375	385	351	228	252	640	453	568	767	565	583	697

■ ノバセルセグメント/ Novasell business segment

従前基準	Previous Accounting Methods	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	86	315	278	387	732	743	847	530	872	1,248	2,613	1,983	1,727	2,641
売上総利益	Gross Profit	28	61	57	51	118	122	142	102	165	206	405	305	313	433
売上総利益率(単位:%)	Gross Margin(%)	32.6%	19.5%	20.5%	13.4%	16.1%	16.5%	16.8%	19.3%	18.9%	16.5%	15.5%	15.4%	18.1%	16.4%
セグメント利益(non-GAAP, EBITDA)	Segment Profit(non-GAAP, EBITDA)	1	45	29	-1	22	4	9	-25	19	17	94	-95	-18	69

修正額	Difference	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	-22	-166	-147	-243	-533	-468	-643	-352	-550	-750	-1,891	-1,485	-1,006	-1,633
売上総利益	Gross Profit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
セグメント利益(non-GAAP, EBITDA)	Segment Profit(non-GAAP, EBITDA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

新収益認識基準	New Revenue Recognition Standards	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	64	149	131	143	199	274	203	177	322	498	722	498	720	1,007
売上総利益	Gross Profit	28	61	57	51	118	122	142	102	165	206	405	305	313	433
売上総利益率(単位:%)	Gross Margin(%)	43.9%	41.3%	43.6%	36.2%	59.2%	44.7%	69.8%	57.6%	51.2%	41.5%	56.0%	61.3%	43.5%	43.0%
セグメント利益(non-GAAP, EBITDA)	Segment Profit(non-GAAP, EBITDA)	1	45	29	-1	22	4	9	-25	19	17	94	-95	-18	69

■ ハコベルセグメント/ Hacobell business segment

従前基準	Previous Accounting Methods	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	228	325	453	535	564	639	532	449	553	1,004	657	723	741	836
売上総利益	Gross Profit	22	24	30	28	35	36	48	69	91	143	114	96	97	105
売上総利益率(単位:%)	Gross Margin(%)	9.9%	7.4%	6.8%	5.3%	6.2%	5.7%	9.2%	15.5%	16.6%	14.2%	17.4%	13.4%	13.2%	12.6%
セグメント利益(non-GAAP, EBITDA)	Segment Profit(non-GAAP, EBITDA)	-16	-30	-39	-71	-99	-125	-79	-46	-21	21	-17	-59	-68	-46

修正額	Difference	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	-0.3	-0.6	-0.6	-0.9	-0.7	-0.7	-0.2	-0.1	-0.2	-0.1	-1.7	-0.5	-0.5	-0.3
売上総利益	Gross Profit	-0.3	-0.6	-0.6	-0.9	-0.7	-0.7	-0.2	-0.1	-0.2	-0.1	-1.7	-0.5	-0.5	-0.3
セグメント利益(non-GAAP, EBITDA)	Segment Profit(non-GAAP, EBITDA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

新収益認識基準	New Revenue Recognition Standards	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	228	324	452	534	563	638	532	448	553	1,004	655	723	741	835
売上総利益	Gross Profit	22	23	30	27	34	35	48	69	91	142	112	96	97	104
売上総利益率(単位:%)	Gross Margin(%)	9.7%	7.3%	6.6%	5.2%	6.1%	5.6%	9.1%	15.5%	16.5%	14.2%	17.2%	13.3%	13.1%	12.6%
セグメント利益(non-GAAP, EBITDA)	Segment Profit(non-GAAP, EBITDA)	-16	-30	-39	-71	-99	-125	-79	-46	-21	21	-17	-59	-68	-46

■ その他及び全社費用/ Others and corporate expenses

従前基準	Previous Accounting Methods	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	21	21	26	26	27	27	28	40	66	73	77	73	84	97
売上総利益	Gross Profit	7	7	2	9	9	11	11	17	26	29	29	28	33	38
売上総利益率(単位:%)	Gross Margin(%)	36.0%	37.2%	10.2%	36.8%	35.6%	39.4%	39.5%	42.1%	39.3%	39.8%	38.7%	39.0%	39.4%	39.5%
セグメント利益(non-GAAP, EBITDA)	Segment Profit(non-GAAP, EBITDA)	-239	-269	-258	-285	-285	-272	-294	-279	-242	-291	-354	-394	-396	-429

修正額	Difference	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
売上総利益	Gross Profit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
セグメント利益(non-GAAP, EBITDA)	Segment Profit(non-GAAP, EBITDA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

新収益認識基準	New Revenue Recognition Standards	FY2019				FY2020				FY2021				FY2022	
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q
売上高	Revenue	21	21	26	26	27	27	28	40	66	73	77	73	84	97
売上総利益	Gross Profit	7	7	2	9	9	11	11	17	26	29	29	28	33	38

ラクスル株式会社 セグメント別KPI/ RAKSUL INC. Segment KPI

■ラクスルセグメント/ Raksul Business Segment

- ・管理会計ベースで算出/ Calculated based on management accounting
 - ・ノバセルセグメント(SaaSを除く)を除くラクスルセグメントのみの数値 /Raksul business segment only
 - ・新収益認識基準数値の取得に合わせ、従前基準単価も一部必要な変更を実施
- /In line with the acquisition of the new revenue recognition standard figures, some necessary changes were also made to the previous Average Revenue per Order

■ 全体

従前基準	Previous Accounting Methods	FY2020				FY2021				FY2022	
		1Q 2018/11- 2019/10	2Q 2019/2- 2020/1	3Q 2019/5- 2020/4	4Q 2019/8- 2020/7	1Q 2019/11- 2020/10	2Q 2020/2- 2021/1	3Q 2020/5- 2021/4	4Q 2020/8- 2021/7	1Q 2020/11- 2021/10	2Q 2021/2- 2022/1
年間購入者数	Number of Annual Purchasers	329,935	349,783	351,956	347,366	349,475	352,503	373,263	405,892	427,152	451,765
年間平均注文回数	Average Number of Orders per Year	3.88	3.89	3.83	3.75	3.74	3.76	3.86	3.90	3.94	3.97
平均注文単価 (円)	Average Revenue per Order (JPY)	12,026	12,033	12,116	12,540	12,805	13,160	13,197	12,818	-	-

新収益認識基準	New Revenue Recognition Standards	FY2020				FY2021				FY2022	
		1Q 2018/11- 2019/10	2Q 2019/2- 2020/1	3Q 2019/5- 2020/4	4Q 2019/8- 2020/7	1Q 2019/11- 2020/10	2Q 2020/2- 2021/1	3Q 2020/5- 2021/4	4Q 2020/8- 2021/7	1Q 2020/11- 2021/10	2Q 2021/2- 2022/1
年間購入者数	Number of Annual Purchasers	329,935	349,783	351,956	347,366	349,475	352,503	373,263	405,892	427,152	451,765
年間平均注文回数	Average Number of Orders per Year	3.88	3.89	3.83	3.75	3.74	3.76	3.86	3.90	3.94	3.97
平均注文単価 (円)	Average Revenue per Order (JPY)	11,958	11,971	12,055	12,494	12,760	13,119	13,163	12,781	12,645	12,427

■ 法人

従前基準	Previous Accounting Methods	FY2020				FY2021				FY2022	
		1Q 2018/11- 2019/10	2Q 2019/2- 2020/1	3Q 2019/5- 2020/4	4Q 2019/8- 2020/7	1Q 2019/11- 2020/10	2Q 2020/2- 2021/1	3Q 2020/5- 2021/4	4Q 2020/8- 2021/7	1Q 2020/11- 2021/10	2Q 2021/2- 2022/1
年間購入社数	Number of Annual Purchasers	162,428	171,976	175,363	176,471	181,321	183,402	193,267	207,639	218,083	227,831
年間平均注文回数	Average Number of Orders per Year	5.15	5.18	5.09	4.96	4.93	4.98	5.13	5.21	5.27	5.33
平均注文単価 (円)	Average Revenue per Order (JPY)	14,672	14,684	14,688	15,034	15,338	15,665	15,717	15,307	-	-

新収益認識基準	New Revenue Recognition Standards	FY2020				FY2021				FY2022	
		1Q 2018/11- 2019/10	2Q 2019/2- 2020/1	3Q 2019/5- 2020/4	4Q 2019/8- 2020/7	1Q 2019/11- 2020/10	2Q 2020/2- 2021/1	3Q 2020/5- 2021/4	4Q 2020/8- 2021/7	1Q 2020/11- 2021/10	2Q 2021/2- 2022/1
年間購入社数	Number of Annual Purchasers	162,428	171,976	175,363	176,471	181,321	183,402	193,267	207,639	218,083	227,831
年間平均注文回数	Average Number of Orders per Year	5.15	5.18	5.09	4.96	4.93	4.98	5.13	5.21	5.27	5.33
平均注文単価 (円)	Average Revenue per Order (JPY)	14,588	14,607	14,614	14,980	15,271	15,625	15,673	15,275	15,059	14,859

■ノバセルセグメント/ Novasell Business Segment

従前基準	Previous Accounting Methods	FY2020				FY2021				FY2022	
		1Q 2018/11- 2019/10	2Q 2019/2- 2020/1	3Q 2019/5- 2020/4	4Q 2019/8- 2020/7	1Q 2019/11- 2020/10	2Q 2020/2- 2021/1	3Q 2020/5- 2021/4	4Q 2020/8- 2021/7	1Q 2020/11- 2021/10	2Q 2021/2- 2022/1
年間利用社数	Number of Annual User Companies	-	-	-	131	139	171	-	167	180	193
平均放映月数	Average Broadcasting Months	-	-	-	1.96	1.90	1.59	-	2.13	2.16	2.23
月平均単価 (百万円)	Average Monthly Unit Price (JPY_MM)	-	-	-	11.10	11.33	12.86	-	18.87	19.51	20.80

新収益認識基準	New Revenue Recognition Standards	FY2020				FY2021				FY2022	
		1Q 2018/11- 2019/10	2Q 2019/2- 2020/1	3Q 2019/5- 2020/4	4Q 2019/8- 2020/7	1Q 2019/11- 2020/10	2Q 2020/2- 2021/1	3Q 2020/5- 2021/4	4Q 2020/8- 2021/7	1Q 2020/11- 2021/10	2Q 2021/2- 2022/1
年間利用社数	Number of Annual User Companies	-	-	-	131	139	171	-	167	180	193
平均放映月数	Average Broadcasting Months	-	-	-	1.96	1.90	1.59	-	2.13	2.16	2.23
月平均単価 (百万円)	Average Monthly Unit Price (JPY_MM)	-	-	-	3.32	3.70	4.41	-	5.73	6.28	6.84

■ハコベルセグメント/ Hacobell Business Segment

- ・ハコベルネット(SaaS)を除く/Excluding Hacobell connect (SaaS)

従前基準	Previous Accounting Methods	FY2020				FY2021				FY2022	
		1Q 2019/2- 2020/1	2Q 2019/5- 2020/4	3Q 2019/8- 2020/7	4Q 2019/11- 2020/10	1Q 2020/2- 2021/1	2Q 2020/5- 2021/4	3Q 2020/8- 2021/7	4Q 2020/11- 2021/10	1Q 2021/2- 2022/1	2Q
利用顧客数	Number of Clients	-	4,229	3,900	3,620	4,059	4,353	4,812	5,373	4,970	4,567
ARPU (千円)	ARPU (JPY, K)	-	518.5	582.6	603.5	535.1	578.0	545.1	537.5	-	-

新収益認識基準	New Revenue Recognition Standards	FY2020				FY2021				FY2022	
		1Q 2019/2- 2020/1	2Q 2019/5- 2020/4	3Q 2019/8- 2020/7	4Q 2019/11- 2020/10	1Q 2020/2- 2021/1	2Q 2020/5- 2021/4	3Q 2020/8- 2021/7	4Q 2020/11- 2021/10	1Q 2021/2- 2022/1	2Q
利用顧客数	Number of Clients	-	4,229	3,900	3,620	4,059	4,353	4,812	5,373	4,970	4,567
ARPU (千円)	ARPU (JPY, K)	-	517.8	581.9	603.0	534.8	577.8	544.6	537.0	616.2	635.2