



会社名：株式会社じげん (Company name: ZIGExN Co., Ltd.)

証券コード：3679 (Securities code: 3679)

データブック 2027年3月期 第1四半期 (DataBook for Q1 of FY3/2027)

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Notes

- ・This data book is not reviewed by the independent auditor.
- ・Some of the figures in this data book is calculated using other rounded figures in the book, and the calculated figures do not necessarily match the figures completely in the other publicly available documents.
- ・The figures for FY2026/3E are earnings forecasts.
- ・Regarding the past figures, the Other items and Separate line items have not been reconciled for consistency with the items already disclosed in the statutory disclosure documents.

Exce形式のデータは、当社ホームページの「投資家情報トップ」の「データブック」よりダウンロード可能です (You can download the data in Excel format from the "Data Book" under "Investor Relations Top" on our website.)

URL: <https://zigexn.co.jp/ir/>

各指標	Performance Indicators	単位 Unit	FY2020/3	FY2021/3	FY2022/3	FY2023/3	FY2024/3	FY2025/3	FY2026/3	補足
連結売上収益	Consolidated revenue	百万円 Millions of yen	13,199	12,564	15,272	18,709	23,249	25,450	29,221	
対前年増減率	YoY	%	2.7%	-4.8%	21.6%	22.5%	24.3%	9.5%	14.8%	
セグメント別売上収益	Revenue by segment									
Vertical HR		百万円 Millions of yen	4,530	4,800	6,010	7,181	9,580	10,575	13,328	
対前年増減率	YoY	%	14.3%	6.0%	25.2%	19.5%	33.4%	10.4%	26.0%	
対売上比	% to revenue	%	34.3%	38.2%	39.4%	38.4%	41.2%	41.6%	45.6%	
Living Tech		百万円 Millions of yen	2,520	3,391	4,051	4,819	5,155	6,089	6,933	
対前年増減率	YoY	%	8.6%	34.6%	19.5%	19.0%	7.0%	18.1%	13.9%	
対売上比	% to revenue	%	19.1%	27.0%	26.5%	25.8%	22.2%	23.9%	23.7%	
Life Service		百万円 Millions of yen	6,150	4,372	5,212	6,709	8,514	8,786	8,960	
対前年増減率	YoY	%	-6.4%	-28.9%	19.2%	28.7%	26.9%	3.2%	2.0%	
対売上比	% to revenue	%	46.6%	34.8%	34.1%	35.9%	36.6%	34.5%	30.7%	
積み上げ型収益	Recurring revenue	百万円 Millions of yen	8,518	8,415	9,415	10,981	13,000	14,436	15,229	
対前年増減率	YoY	%	29.7%	-1.2%	11.9%	16.6%	18.4%	11.0%	5.5%	
対売上比	% to revenue	%	64.5%	67.0%	61.6%	58.7%	55.9%	56.7%	52.1%	
EBITDA		百万円 Millions of yen	4,619	3,808	4,265	5,334	6,781	7,084	7,592	営業利益（損失）+減価償却費及び償却費+減損損失+固定資産除却損及び評価損 - 負ののれん発生益 EBITDA=Operating Income (loss) + Depreciation and amortization + Impairment loss + Loss on retirement of non-current assets and on revaluation - Gain on bargain purchase
対前年増減率	YoY	%	2.4%	-17.6%	12.0%	25.1%	27.1%	4.5%	7.2%	
対売上比	% to revenue	%	35.0%	30.3%	27.9%	28.5%	29.2%	27.8%	26.0%	
営業利益（損失）	Operating income (loss)	百万円 Millions of yen	3,806	-1,062	3,314	4,180	5,394	5,657	5,913	
対前年増減率	YoY	%	-6.6%	-	-	26.1%	29.0%	4.9%	4.5%	
対売上比	% to revenue	%	28.8%	-8.5%	21.7%	22.3%	23.2%	22.2%	20.2%	
税引前利益（損失）	Income (loss) before income tax	百万円 Millions of yen	3,800	-1,069	3,309	4,199	5,430	5,657	5,946	
対前年増減率	YoY	%	-6.7%	-	-	26.9%	29.3%	4.2%	5.1%	
対売上比	% to revenue	%	28.8%	-8.5%	21.7%	22.4%	23.4%	22.2%	20.3%	
親会社の所有者に帰属する当期利益（損失）	Net income attributable to owners of the parent company	百万円 Millions of yen	2,669	-1,964	2,262	2,930	3,800	3,872	4,157	
対前年増減率	YoY	%	-5.1%	-	-	29.5%	29.7%	1.9%	7.4%	
対売上比	% to revenue	%	20.2%	-15.6%	14.8%	15.7%	16.3%	15.2%	14.2%	
基本的1株当たり当期利益（損失）(円)	Earnings per share	円 Yen	24.02	-18.05	20.92	27.85	36.53	38.13	41.66	
対前年増減率	YoY	%	-4.8%	-	-	33.1%	31.2%	4.4%	9.3%	
資産合計	Total assets	百万円 Millions of yen	22,406	20,101	21,604	30,393	34,535	37,573	40,556	
負債合計	Total liability	百万円 Millions of yen	6,142	7,105	6,675	14,320	15,086	17,622	18,103	
資本合計	Total equity	百万円 Millions of yen	16,264	12,997	14,929	16,073	19,449	19,951	22,453	
現金及び現金同等物	Cash and cash equivalents	百万円 Millions of yen	6,631	7,420	8,588	9,953	13,241	14,295	12,722	
有利子負債	Interest bearing debt	百万円 Millions of yen	1,053	2,769	2,132	5,229	3,554	3,274	3,706	長短借入金合計。リース負債を除く。 Total amount of long-term and short-term loans. Excludes lease liabilities.
ネットキャッシュ（ネットデット）	Net Cash (Net Debt)	百万円 Millions of yen	5,578	4,651	6,456	4,724	9,687	11,021	9,016	
親会社の所有者に帰属する持分	Total equity attributable to owners of the parent company	百万円 Millions of yen	16,261	12,988	14,929	16,073	19,449	19,980	22,510	
親会社所有者帰属持分比率（≒自己資本比率）	Ratio of equity attributable to owners of the parent company to total assets (=equity ratio)	%	72.6%	64.6%	69.1%	52.9%	56.3%	53.2%	55.5%	
1株当たり親会社所有者帰属持分	Equity attributable to owners of the parent company per share	円 Yen	146.33	120.12	138.07	154.55	187.01	198.95	226.98	
のれん金額	Goodwill	百万円 Millions of yen	9,428	6,655	6,934	9,911	10,001	10,872	13,483	
内訳	Breakdown									
リジョブ	REJOB	百万円 Millions of yen	1,756	1,756	1,756	1,756	1,756	1,756	1,756	
エニーキャリア	AnyCareer	百万円 Millions of yen	-	-	-	-	-	-	1,621	
タイズ	Ties	百万円 Millions of yen	-	-	-	1,393	1,393	1,393	1,393	
ブレイン・ラボ（キャリアプラス）	BrainLab (CAREER PLUS)	百万円 Millions of yen	988	988	988	988	988	1,042	1,042	
ブレイン・ラボ（マッチングッド）	BrainLab (MatchingGood)	百万円 Millions of yen	575	575	575	575	575	575	575	
ライフサポート	Life Support	百万円 Millions of yen	759	829	1,108	1,108	1,108	1,108	1,108	リショップナビを中心とするリフォーム事業。 Renovation businesses (mainly RESHOP-NAVY)
パートナーソリューション	Partner Solution	百万円 Millions of yen	-	749	749	749	782	1,011	1,011	フランチャイズ比較.netを中心とする比較メディア事業。 Comparison media businesses (mainly franchise Hikaku.net)
ティ・エス・ディ	TSD	百万円 Millions of yen	-	-	-	668	668	NA	NA	2024年10月付でアップルワールド（APW）と合併済。
アップルワールド	Apple World	百万円 Millions of yen	2,225	497	497	497	497	1,165	1,486	
三光アド	Sanko Ad	百万円 Millions of yen	2,012	432	432	432	432	432	432	NA 2025年10月付でオーサムエージェントと合併済。
のれん対資本倍率	Goodwill to equity ratio	倍 X	0.6	0.5	0.5	0.6	0.5	0.5	0.6	

営業活動によるキャッシュ・フロー Cash flow from operating activities	百万円 Millions of yen	2,144	2,567	3,847	5,706	6,841	7,331	4,250	
投資活動によるキャッシュ・フロー Cash flow from investing activities	百万円 Millions of yen	-1,642	-1,746	-1,283	-4,601	-961	-2,449	-3,825	
財務活動によるキャッシュ・フロー Cash flow from financing activities	百万円 Millions of yen	-1,160	-29	-1,391	267	-2,591	-3,838	-2,018	
FCF (フリーキャッシュフロー) Free cash flow (excluding M&A investments)	百万円 Millions of yen	1,649	1,987	2,964	4,697	6,010	5,910	2,864	営業活動によるキャッシュ・フロー+投資活動によるキャッシュ・フロー (M&A投資除く)
1株当たりFCF (フリーキャッシュフロー) Free cash flow per share	円 Yen	14.84	18.38	27.41	45.16	57.79	58.84	28.88	Cash flow from operating activities + Cash flow from investing activities (excluding M&A)
戦略投資額 Strategic investment	億円 Hundred Million yen	13.4	15.0	4.0	43.2	2.4	20.2	30.5	FCF (フリーキャッシュフロー) ÷ 発行済株式数 (自己株式控除後) FCF (Free Cash Flow) ÷ Outstanding stocks (excluding treasury stocks)
配当総額 Total dividends	百万円 Millions of yen	333	324	378	416	676	1,054	1,091	戦略投資額 (M&Aや提携等への拠出額) Total amount of investments such as M&As and alliances
DPS (1株当たり配当額) Dividends per share	円 Yen	3.0	3.0	3.5	4.0	6.5	10.5	11.0	DPS (1株当たり配当金) × 発行済株式数 (自己株式控除後) DPS (Dividend Per Share) × Outstanding stocks (excluding treasury stocks)
配当性向 Dividend payout ratio	%	12.5%	-	16.7%	14.4%	17.8%	27.5%	26.4%	DPS (1株当たり配当金) ÷ EPS (基本的1株当たり当期利益) DPS (Dividend Per Share) ÷ EPS (Earnings Per Share)
配当利回り Dividend yield	%	1.1%	0.7%	1.2%	0.8%	1.0%	2.4%	2.7%	DPS (1株当たり配当金) ÷ 株価 (各期末終値) DPS (Dividend Per Share) ÷ Stock Price (closing price of each period)
自己株式取得額 Total amount of share buybacks	百万円 Millions of yen	997	-	-	1,400	0	2,476	686	(配当総額+自己株式取得額) ÷ 親会社の所有者に帰属する当期利益 (損失) Total amount of dividend and share buybacks ÷ Net income (loss) attributable to owners of the parent company
総還元性向 Total payout ratio	%	49.8%	-	16.7%	62.0%	17.8%	91.2%	42.7%	各期末時点
株価 (Stock Price)	円 Yen	264	432	301	482	622	434	409	親会社の所有者に帰属する当期利益 (損失) ÷ 期中平均普通株式数 (自己株式控除後) Net income (loss) attributable to owners of the parent company ÷ Average number of outstanding stocks (excluding treasury stocks)
EPS (基本的1株当たり当期利益) Earning per share	円 Yen	24.02	-18.05	20.92	27.85	36.53	38.13	41.66	株価 ÷ EPS (基本的1株当たり当期利益) Stock Price ÷ EPS (Earnings Per Share)
PER (株価収益率) Price-to-earnings ratio (P/E)	倍 X	11.0	-	14.4	17.3	17.0	11.4	9.8	正社員・契約社員を含み、人材派遣事業の派遣社員を除く。 Includes regular employees and contract employees and excludes temporary employees in the Temporary Staffing Business.
従業員数 Number of employees	名/person	465	594	576	802	837	898	1,036	直近1年間で売上収益が発生したアクティブ顧客数 Number of active corporate clients (companies) that contributed to the revenue in the last twelve months (LTM)
法人顧客数 Number of coporate clients (comg 社/company)		18,720	18,968	20,491	21,589	22,273	23,177	23,335	
掲載事業所数 Number of business offices posting ads on the platform									
Vertical HR	事業所/business office	57,764	59,006	65,305	76,136	83,084	88,172	87,247	
Living Tech	事業所/business office	19,228	22,576	25,129	26,457	28,647	37,270	36,960	
ROE (親会社所有者帰属持分当期利益率) Return on equity	%	17.8%	-13.4%	16.2%	18.9%	21.4%	19.6%	19.6%	売上高当期利益率 × 総資産回転率 × 財務レバレッジ Ratio of net income * Total assets turnover * financial leverage
売上高当期利益率 Net income margin (loss)	%	20.2%	-15.6%	14.8%	15.7%	16.3%	15.2%	14.2%	親会社の所有者に帰属する当期利益 ÷ 売上収益 Net income (loss) attributable to owners of the parent company ÷ revenue
総資産回転率 Total assets turnover	回 turnover	0.62	0.59	0.73	0.72	0.72	0.71	0.75	売上収益 ÷ 総資産 (期首期末平均) revenue ÷ Total assets (average at the beginning and end of the period)
財務レバレッジ Financial leverage	倍 X	1.41	1.45	1.49	1.68	1.83	1.83	1.84	総資産 (期首期末平均) ÷ 親会社の所有者の所有者に帰属する持分 (期首期末平均) Total assets (average at the beginning and end of the period) ÷ Total equity attributable to owners of the parent company (average at the beginning and end of the period)
ROA (総資産利益率) Return on assets	%	12.6%	-9.2%	10.8%	11.3%	11.7%	10.7%	10.6%	売上高当期利益率 × 総資産回転率 Ratio of net income (loss) * Total assets turnover
WACC (加重平均資本コスト) Weighted average cost of capital	%	9.6%	9.5%	10.3%	8.7%	9.1%	8.6%	9.1%	税引後有利子負債コスト × D ÷ (D+E) + 株主資本コスト × E ÷ (D+E) D: 有利子負債合計、E: 株式時価総額 Cost of debt after tax * D / (D+E) + Cost of Equity * E / (D+E) D: Book value of debt, E: Market value of equity
株主資本コスト (CoE) Cost of equity	%	9.6%	9.5%	10.3%	10.2%	9.5%	9.3%	9.9%	リスクフリーレート + β * (エクイティリスクプレミアム) + サイズリスクプレミアム Risk free rate + β * (Equity risk premium) + Size risk premium
ROIC (投下資本利益率) Return on invested capital	%	16.2%	-4.5%	14.0%	15.1%	16.9%	17.0%	16.6%	NOPAT ÷ 投下資本 (期首期末平均) NOPAT ÷ Invested capital (average at the beginning and end of the period)
NOPAT (税引後営業利益) Net operating profit after tax	百万円 Millions of yen	2,641	-737	2,299	2,900	3,742	3,925	4,102	営業利益 × (1 - 実効税率) ※実効税率は30.62%として算出 Operating income * (1 - tax rate) notes: it is calculated based on the tax rate of 30.62%
投下資本 Invested capital	百万円 Millions of yen	17,314	15,757	17,061	21,302	23,003	23,254	26,216	有利子負債+親会社の所有者に帰属する持分 Interest bearing debt + Total equity attributable to owners of the parent company
EVAスプレッド EVA spread	%	6.6%	-13.9%	3.7%	6.4%	7.8%	8.4%	7.5%	ROIC (投下資本利益率) - WACC (加重平均資本コスト) ROIC (Return on invested capital) - WACC (Weighted average cost of capital)
DEレシオ Debt equity ratio	倍 X	0.06	0.21	0.14	0.33	0.18	0.16	0.16	有利子負債 ÷ 親会社の所有者に帰属する持分 Interest bearing debt ÷ Total equity attributable to owners of the parent company
ネットDEレシオ Net debt equity ratio	倍 X	0.34	0.36	0.43	0.29	0.50	0.55	0.40	ネットキャッシュ (ネットデット) ÷ 親会社の所有者に帰属する持分 Net cash (net debt) ÷ Total equity attributable to owners of the parent company
発行済株式数 Total number of outstanding stocks	株 stock	111,700,000	111,700,000	111,700,000	111,700,000	111,700,000	111,700,000	110,000,000	
自己株式数 Treasury stocks	株 stock	577,290	3,577,290	3,577,290	7,698,090	7,698,090	11,273,155	10,830,655	
発行済株式数 (自己株式控除後) Total number of outstanding shares (excluding treasury stocks)	株 stock	111,122,710	108,122,710	108,122,710	104,001,910	104,001,910	100,426,845	99,169,345	

[IFRS] 連結財政状態計算書 Consolidated Statement of Financial Position

単位: 百万円 Unit: yen in millions

	FY2024/3				FY2025/3				FY2026/3				FY2027/3	FY2024/3	FY2025/3	FY2026/3
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q			
資産 Assets																
流動資産 Current assets																
現金及び現金同等物 Cash and cash equivalents	9,776	10,579	8,934	13,241	13,930	13,057	11,820	14,295	10,641	12,399	12,306	12,722	12,579	13,241	14,295	12,722
営業債権及びその他の債権 Trade and other receivables	3,223	3,640	3,210	4,341	4,511	4,811	4,735	5,029	5,202	5,727	5,587	6,232	5,719	4,341	5,029	6,232
その他の金融資産 Other current assets	11	12	26	23	20	61	3	2	18	32	7	7	6	23	2	7
その他の流動資産 Other financial assets	1,239	1,205	1,206	1,273	1,062	628	667	625	643	531	751	766	819	1,273	625	766
流動資産合計 Total current assets	14,248	15,436	13,376	18,879	19,523	18,557	17,224	19,952	16,504	18,689	18,651	19,727	19,123	18,879	19,952	19,727
非流動資産 Non-current assets																
有形固定資産 Tangible fixed assets	142	159	154	154	222	237	236	233	260	278	261	254	263	154	233	254
使用権資産 Right-of-use assets	1,310	1,216	1,142	1,009	1,243	1,372	1,262	1,423	1,301	1,392	1,311	1,136	1,005	1,009	1,423	1,136
のれん Goodwill	9,911	9,911	9,955	10,001	10,001	10,693	10,898	10,872	11,555	13,173	13,487	13,483	13,511	10,001	10,872	13,483
無形資産 Intangible assets	2,434	2,456	2,466	2,441	2,498	2,610	2,779	2,893	3,062	3,539	3,594	3,659	3,725	2,441	2,893	3,659
その他の金融資産 Other financial assets	893	1,006	961	939	977	1,179	1,212	1,225	1,265	1,442	1,447	1,456	1,431	939	1,225	1,456
繰延税金資産 Deferred tax assets	1,366	1,310	1,217	1,108	1,034	1,069	833	973	895	884	758	812	690	1,108	973	812
その他の非流動資産 Other non-current assets	6	10	10	3	7	4	3	2	1	6	6	29	54	3	2	29
非流動資産合計 Total non-current assets	16,062	16,068	15,905	15,656	15,983	17,165	17,222	17,621	18,339	20,714	20,865	20,828	20,679	15,656	17,621	20,828
資産合計 Total Assets	30,310	31,504	29,281	34,535	35,506	35,722	34,447	37,573	34,843	39,403	39,516	40,556	39,802	34,535	37,573	40,556
負債及び資本 Total liabilities and equity																
負債 Liabilities																
流動負債 Current liabilities																
借入金-短期 Short-term loans	2,296	2,140	2,071	2,255	2,689	2,889	2,897	2,657	2,368	2,845	2,473	2,348	3,275	2,255	2,657	2,348
営業債務及びその他の債務 Trade and other payables	1,932	2,336	2,345	3,065	3,461	3,608	3,230	3,831	3,765	4,287	5,081	4,570	4,083	3,065	3,831	4,570
その他の金融負債 Other financial liabilities	3,332	3,439	1,252	4,593	5,007	5,375	4,808	5,791	4,206	4,549	4,380	4,786	4,490	4,593	5,791	4,786
未払法人所得税等 Income taxes payable	419	699	383	729	400	794	274	906	362	899	373	969	448	729	906	969
引当金 Allowance	122	106	110	103	84	75	64	78	53	44	36	45	37	103	78	45
リース負債 Lease liabilities	471	466	472	450	481	575	552	542	542	664	690	645	565	450	542	645
その他の流動負債 Other current liabilities	1,737	1,837	1,763	1,893	1,682	1,512	1,489	1,621	1,801	1,922	1,960	2,040	2,091	1,893	1,621	2,040
流動負債合計 Total current liabilities	10,309	11,023	8,396	13,087	13,803	14,827	13,314	15,426	13,097	15,209	14,994	15,404	14,989	13,087	15,426	15,404
非流動負債 Non-current liabilities																
借入金-長期 Long-term loans	2,486	2,118	1,663	1,299	1,802	1,329	849	617	433	1,996	1,678	1,359	1,043	1,299	617	1,359
引当金 Allowance	184	180	165	163	193	202	202	197	212	224	226	231	236	163	197	231
リース負債 Lease liabilities	801	712	631	519	704	747	668	845	738	684	570	435	379	519	845	435
その他の非流動負債 Other non-current liabilities	21	20	21	18	19	25	26	30	33	16	16	16	16	18	30	16
その他の金融負債 Other financial liabilities	0	0	0	0	0	506	506	507	633	508	509	510	511	0	507	510
繰延税金負債 Deferred tax liabilities	0	0	0	0	0	0	0	0	36	157	160	148	144	0	0	148
非流動負債合計 Non-current liabilities	3,493	3,031	2,479	1,999	2,718	2,808	2,251	2,195	2,085	3,585	3,159	2,699	2,329	1,999	2,195	2,699
負債合計 Total Liabilities	13,801	14,054	10,875	15,086	16,521	17,635	15,565	17,622	15,182	18,795	18,153	18,103	17,318	15,086	17,622	18,103
資本 equity																
資本金 Common stock	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125
資本剰余金 Capital surplus	4,969	4,969	4,969	4,969	4,957	4,532	4,532	4,532	3,768	3,768	3,768	3,768	3,515	4,969	4,532	3,768
利益剰余金 Retained earnings	14,207	15,154	16,135	17,159	17,464	18,369	19,283	20,355	20,272	21,283	22,194	23,458	23,432	17,159	20,355	23,458
自己株式 Treasury shares	(2,801)	(2,801)	(2,801)	(2,801)	(3,551)	(4,892)	(5,033)	(5,033)	(4,477)	(4,569)	(4,699)	(4,852)	(4,787)	(2,801)	(5,033)	(4,852)
その他の資本の構成要素 Other components of equity	9	3	(22)	(4)	(11)	(15)	(12)	0	0	21	8	11	22	(4)	0	11
親会社の所有者に帰属する持分合計 Total equity attributable to owners of the parent company	16,509	17,450	18,406	19,449	18,985	18,120	18,896	19,980	19,689	20,629	21,397	22,510	22,306	19,449	19,980	22,510
非支配持分 Non-controlling interests	0	0	0	0	0	(33)	(14)	(29)	(28)	(21)	(34)	(56)	178	0	(29)	(56)
資本合計 Total equity	16,509	17,450	18,406	19,449	18,985	18,087	18,881	19,951	19,660	20,609	21,363	22,453	22,484	19,449	19,951	22,453
負債及び資本合計 Total Liabilities and Equity	30,310	31,504	29,281	34,535	35,506	35,722	34,447	37,573	34,843	39,403	39,516	40,556	39,802	34,535	37,573	40,556

[IFRS] 連結損益計算書 Consolidated Statement of Income

単位: 百万円 Unit: yen in millions

	FY2024/3				FY2025/3				FY2026/3				FY2027/3	FY2024/3	FY2025/3	FY2026/3
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q			
売上収益 Revenue	5,460	5,744	5,717	6,329	6,173	6,098	6,265	6,913	6,759	7,017	7,114	8,331	7,807	23,249	25,450	29,221
YoY growth (%)	33.0%	33.0%	21.8%	13.2%	13.1%	6.2%	9.6%	9.2%	9.5%	15.1%	13.6%	20.5%	15.5%	24.3%	9.5%	14.8%
Vertical HR	2,358	2,299	2,285	2,637	2,389	2,333	2,277	2,660	2,705	2,940	3,182	3,790	3,826	9,579	9,659	12,616
YoY growth (%)	50.0%	52.2%	20.6%	19.6%	1.3%	1.5%	-0.3%	0.9%	13.2%	26.0%	39.7%	42.5%	41.4%	33.4%	0.8%	30.6%
掲載課金 Monthly fee model	NA	NA	NA	NA	984	1,031	1,034	1,041	1,006	1,036	1,042	1,047	985	NA	4,089	4,131
成果課金 Pay-for-performance (=hire) model	NA	NA	NA	NA	1,298	1,200	1,140	1,512	1,595	1,799	1,828	2,329	2,436	NA	5,150	7,552
その他 Others	NA	NA	NA	NA	107	103	103	107	104	105	311	415	405	NA	420	934
Life Service	3,101	3,444	3,432	3,692	3,785	3,764	3,988	4,253	4,054	4,077	3,932	4,541	3,982	13,670	14,875	15,893
YoY growth (%)	22.5%	22.7%	22.5%	9.0%	22.0%	9.3%	16.2%	15.2%	7.1%	8.3%	-1.4%	6.8%	-1.8%	18.6%	8.8%	6.8%
住関連 Real Estate	NA	NA	NA	NA	1,318	1,339	1,583	1,849	1,694	1,567	1,699	1,973	1,656	NA	6,089	6,933
旅行 Travel	NA	NA	NA	NA	474	528	500	500	446	527	525	473	529	NA	2,002	1,970
その他(中古車等) Others(Used Cars, etc.)	NA	NA	NA	NA	1,993	1,898	1,904	1,904	1,914	1,983	1,709	2,095	1,797	NA	7,699	7,701
売上原価 Cost of goods sold	(931)	(1,005)	(979)	(1,032)	(1,060)	(1,132)	(1,179)	(1,209)	(1,274)	(1,404)	(1,382)	(1,626)	(1,430)	(3,947)	(4,580)	(5,687)
人件関連費(原価) Personnel-related Expenses	(652)	(672)	(619)	(671)	(663)	(684)	(626)	(701)	(738)	(783)	(880)	(1,010)	(936)	(2,614)	(2,673)	(3,412)
その他費用(原価) Others	(278)	(333)	(360)	(361)	(397)	(449)	(553)	(508)	(536)	(621)	(502)	(616)	(494)	(1,333)	(1,907)	(2,275)
売上総利益 Gross profit	4,532	4,744	4,744	5,303	5,120	4,974	5,094	5,717	5,495	5,624	5,710	6,705	6,377	19,323	20,905	23,535
粗利率 Gross profit margin (%)	83.0%	82.6%	83.0%	83.8%	82.9%	81.6%	81.3%	82.7%	81.3%	80.2%	80.3%	80.5%	81.7%	83.1%	82.1%	80.5%
販売費及び一般管理費 SG&A	(3,333)	(3,431)	(3,396)	(3,744)	(3,684)	(3,616)	(3,797)	(4,115)	(4,064)	(4,175)	(4,440)	(4,963)	(4,792)	(13,904)	(15,213)	(17,642)
人件関連費(販管) Personnel-related Expenses	(1,314)	(1,334)	(1,405)	(1,458)	(1,492)	(1,439)	(1,563)	(1,626)	(1,687)	(1,800)	(1,893)	(1,995)	(2,047)	(5,511)	(6,121)	(7,375)
広告宣伝費+販売促進費 Ads + Promotion Expenses	(1,366)	(1,459)	(1,348)	(1,525)	(1,477)	(1,476)	(1,447)	(1,711)	(1,495)	(1,548)	(1,656)	(2,009)	(1,768)	(5,699)	(6,111)	(6,708)
その他 Others	(652)	(638)	(643)	(761)	(715)	(701)	(787)	(778)	(883)	(828)	(891)	(958)	(978)	(2,694)	(2,981)	(3,560)
その他の収益 Other revenue	14	15	9	29	27	5	30	8	22	10	6	18	21	67	69	56
その他の費用 Other expense	(7)	(12)	(4)	(47)	(5)	(16)	10	(57)	(26)	(12)	11	(9)	(5)	(70)	(69)	(36)
営業利益 Operating income (loss)	1,203	1,311	1,347	1,534	1,452	1,338	1,328	1,539	1,416	1,435	1,310	1,751	1,601	5,394	5,657	5,913
営業利益率 Operating income margin (%)	22.0%	22.8%	23.6%	24.2%	23.5%	21.9%	21.2%	22.3%	21.0%	20.5%	18.4%	21.0%	20.5%	23.2%	22.2%	20.2%
金融収益 Financial revenue	11	14	(24)	53	0	1	7	25	3	38	15	16	11	53	33	72
金融費用 Financial expense	(4)	(3)	(7)	1	(8)	(23)	12	(13)	(11)	(3)	(12)	(12)	(15)	(13)	(33)	(39)
持分法による投資損益(△は損失) Share of profit of investments accounted for using the equity	(3)	(1)	0	(1)	(1)	0	0	0	0	0	0	0	1	(4)	0	0
税引前当期利益 Income (loss) before income taxes	1,207	1,321	1,316	1,587	1,444	1,316	1,346	1,551	1,409	1,471	1,312	1,755	1,598	5,430	5,657	5,946
利益率 Margin (%)	22.1%	23.0%	23.0%	25.1%	23.4%	21.6%	21.5%	22.4%	20.8%	21.0%	18.4%	21.1%	20.5%	23.4%	22.2%	20.3%
法人所得税費用 Income tax expenses	(359)	(374)	(334)	(563)	(462)	(410)	(427)	(493)	(437)	(452)	(414)	(514)	(535)	(1,631)	(1,792)	(1,817)
当期利益 Net income (loss)	847	947	981	1,024	981	906	920	1,058	972	1,019	898	1,241	1,063	3,800	3,865	4,130
利益率 Margin (%)	15.5%	16.5%	17.2%	16.2%	15.9%	14.9%	14.7%	15.3%	14.4%	14.5%	12.6%	14.9%	13.6%	16.3%	15.2%	14.1%
当期利益の帰属 Net income (loss) attributable to:																
親会社の所有者 Owners of the parent company	847	947	981	1,024	981	904	914	1,073	971	1,011	911	1,263	1,065	3,800	3,872	4,157
非支配持分 Non-controlling interests	0	0	0	0	0	2	6	(15)	1	8	(13)	(23)	(1)	0	(7)	(27)

注1: FY24/3 Q1からFY26/3 Q2において、費用区分の精緻化に伴い、一部の費用を「その他販管費」から「その他費用(原価)」へ過及修正済み。

Note1: From Q1 of FY24/3 through Q2 of FY26/3, certain expenses have been retroactively reclassified from “Other SG&A Expenses” to “Other Expenses (Cost of Goods Sold)” as part of a refinement of expense categories.

注2: 新領域区分に基づき、FY25/3以降を過及修正済み。なお、新旧Vertical HRの差異としては、新領域においてミラクスをLife Serviceに移管。

Note2: Figures for FY25/3 and beyond have been retroactively adjusted based on the new domain classification. The main difference in the new and former Vertical HR domains is that MIRaXS was transferred to Life Service under the new classification.

[IFRS] 連結キャッシュ・フロー計算書 Consolidated Statement of Cash Flow

単位: 百万円 Unit: million yen

	FY2024/3				FY2025/3				FY2026/3				FY2027/3	FY2024/3	FY2025/3	FY2026/3
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q			
営業活動によるキャッシュ・フロー																
税引前当期利益 Income (loss) before income taxes	1,207	1,321	1,316	1,587	1,444	1,316	1,346	1,551	1,409	1,471	1,312	1,755	1,598	5,430	5,657	5,946
減価償却費及び償却費 Depreciation and amortization	302	317	324	332	334	340	346	375	379	415	431	446	385	1,274	1,395	1,672
負のれん発生益 Gain on bargain purchase	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
減損損失 Impairment loss	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
金融収益及び金融費用 Financial revenue and expenses	(7)	(11)	31	(54)	7	22	(18)	(11)	7	(35)	(3)	(3)	4	(40)	0	(34)
株式報酬費用 Stock compensation expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
その他の収益 Other revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
その他の費用 Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
営業債権及びその他の債権の減少額 (増加) Decrease (increase) in trade and other receivables	155	(392)	424	(1,119)	(3)	(425)	81	(276)	(136)	(405)	179	(648)	582	(931)	(623)	(1,010)
前渡金の増減額 (増加) Decrease (increase) in advance payments to suppliers	143	(51)	129	(118)	178	96	49	10	95	(12)	(48)	0	25	103	333	36
営業債務及びその他の債務の増加額 (減少) Increase (decrease) in trade and other payables	55	408	9	717	389	71	(402)	602	(109)	450	746	(510)	(505)	1,190	660	578
前受金の増減額 (減少) Increase (decrease) in advances received	92	92	(152)	(65)	(156)	(69)	(41)	8	119	62	(83)	(79)	39	(32)	(257)	19
預り金の増減額 (減少) Increase (decrease) in deposits	230	92	(2,195)	3,332	393	365	(566)	985	(1,584)	214	(210)	403	(147)	1,458	1,177	(1,177)
預り保証金の増減額 Increase (decrease) in guarantee deposits	2	15	12	(29)	0	0	0	0	0	0	0	0	0	0	0	0
販売促進引当金の増減額 Increase (decrease) in sales promotion expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
未消費費税等の増減額 Increase (decrease) in accrued consumption taxes	(14)	(34)	56	14	(39)	(95)	16	(2)	7	(55)	3	(26)	68	22	(120)	(70)
その他 Others	0	21	(57)	264	(60)	13	(29)	171	(121)	135	(3)	(86)	(202)	229	96	(75)
小計 Subtotal	2,166	1,777	(103)	4,863	2,487	1,635	783	3,414	68	2,240	2,325	1,252	1,847	8,704	8,319	5,885
利息及び配当金を受取額 Interest and dividend received	0	0	0	0	0	1	0	5	3	10	1	15	1	1	6	29
利息の支払額 Interest paid	(4)	(3)	(3)	(3)	(5)	(8)	(5)	(5)	(5)	(8)	(11)	(11)	(15)	(13)	(23)	(35)
法人所得税等の支払額 Income taxes paid	(1,220)	(1)	(619)	(12)	(702)	4	(642)	(3)	(875)	6	(765)	(2)	(922)	(1,851)	(1,344)	(1,636)
法人所得税等の還付額 Income taxes return	0	0	0	0	3	357	0	13	12	(5)	0	0	0	0	374	7
営業活動によるキャッシュ・フロー Cash flows from operating activities	943	1,773	(724)	4,849	1,783	1,989	135	3,423	(796)	2,243	1,550	1,254	911	6,841	7,331	4,250
調整後営業活動によるキャッシュ・フロー Adjusted Cash Flow from Operating Activities	713	1,681	1,471	1,517	1,390	1,625	702	2,438	787	2,030	1,760	850	1,058	5,383	6,154	5,427
投資活動によるキャッシュ・フロー																
定期預金の払い戻しによる収入 Proceeds from withdrawal of time deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
有形固定資産の取得による支出 Purchase of tangible fixes assets	(11)	(33)	(8)	(24)	(83)	(31)	(21)	(25)	(53)	(40)	(16)	(23)	(29)	(76)	(160)	(132)
有形固定資産の売却による収入 Proceeds from sales of tangible fixed assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
無形資産の取得による支出 Purchase of intangible assets	(181)	(196)	(203)	(210)	(236)	(294)	(299)	(318)	(275)	(265)	(276)	(311)	(257)	(790)	(1,147)	(1,126)
投資有価証券の取得による支出 Purchase of investment securities	0	0	0	0	(169)	0	0	0	0	0	0	0	0	0	(169)	0
投資有価証券の売却による収入 Proceeds from the sale of investment securities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
敷金・保証金の差入による支出 Payment due to leasehold and guarantee deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
敷金・保証金の回収による収入 Proceeds from leasehold and guarantee deposits	30	1	0	111	22	18	3	1	1	14	0	5	1	143	44	20
資産除去債務の履行による支出 Payment due to assets retirement obligations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
金銭の信託の取得による支出 Purchase of money held in trust	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
金銭の信託の払戻による収入 Proceeds from cancellation of money held in trust	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
持分法で会計処理されている投資の取得による支出 Acquisition of investments accounted for by the equity method	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
連結の範囲の変更を伴う子会社株式の取得による収入 Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	0	0	0	(61)	0	(645)	(382)	0	(563)	(1,760)	(378)	263	(2)	(61)	(1,027)	(2,439)
連結の範囲の変更を伴う子会社株式の取得による支出 Purchase of shares of subsidiaries resulting in change in scope of consolidation	0	0	(20)	(50)	0	0	0	0	0	0	0	0	0	(70)	0	0
事業譲渡による支出 Payment for transfer of business	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
短期貸付金の純増減額 Net increase (decrease) in short-term loans receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
条件付対価の決済による支出 Payments for settlement of contingent consideration	0	0	0	0	0	0	0	0	0	0	0	0	(149)	0	0	0
その他 Others	15	(85)	(9)	(28)	(1)	(3)	13	1	(61)	(74)	(3)	(9)	(3)	(108)	9	(148)
投資活動によるキャッシュ・フロー Cash flows from investing activities	(147)	(313)	(239)	(262)	(466)	(955)	(686)	(341)	(952)	(2,124)	(673)	(75)	(440)	(961)	(2,449)	(3,825)
財務活動によるキャッシュ・フロー																
リース負債の返済 Repayment of lease liabilities	(121)	(127)	(126)	(126)	(128)	(127)	(133)	(145)	(112)	(185)	(176)	(178)	(177)	(500)	(533)	(652)
短期借入金金の純増額 (純減額) Net increase (decrease) in short-term borrowings	0	0	0	300	0	200	0	0	(45)	0	0	0	1,000	300	200	(45)
長期借入れによる収入 Proceeds from long-term borrowings	900	0	0	0	1,300	0	0	0	0	2,400	0	0	0	900	1,300	2,400
長期借入金金の返済による支出 Repayment of long-term borrowings	(1,348)	(523)	(525)	(479)	(364)	(564)	(472)	(472)	(472)	(476)	(689)	(443)	(393)	(2,875)	(1,872)	(2,081)
新株予約権の行使による収入 Proceeds from exercise of share acquisition rights	0	0	0	0	223	0	0	0	102	0	0	0	48	0	223	102
新株予約権の行使による株式の発行による収入 Proceeds from issuance of shares by exercising stock acquisition rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
新株発行費用の支払額 Payment of new shares issue expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
新株予約権の発行による収入 Proceeds from issuance of stock acquisition rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
配当金の支払額 Dividends paid	(413)	(3)	0	0	(671)	(4)	0	0	(1,049)	(4)	0	(1)	(1,087)	(416)	(676)	(1,054)
自己株式の取得による支出 Purchase of treasury stocks	0	0	0	0	(998)	(1,341)	(141)	0	(312)	(92)	(130)	(154)	0	0	(2,481)	(688)
自己株式取得のための預託金の増減額 (増加) Decrease (increase) in deposits for purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
その他 Others	0	0	0	0	0	(58)	59	0	(17)	(8)	25	1	(1)	0	0	1
財務活動によるキャッシュ・フロー Cash flows from financing activities	(981)	(653)	(651)	(306)	(639)	(1,895)	(687)	(617)	(1,905)	1,634	(971)	(776)	(611)	(2,591)	(3,838)	(2,018)
現金及び現金同等物の為替変動による影響 Effects of exchange rate changes on cash and cash equivalents	8	(5)	(30)	27	11	(12)	0	10	0	5	1	14	(3)	0	10	19
現金及び現金同等物の増減額 Increase (decrease) in cash and cash equivalents	(177)	626	(1,019)	3,288	688	(184)	(1,422)	1,054	(3,655)	(1,897)	(1,990)	(1,573)	(144)	3,288	1,054	(1,573)
現金及び現金同等物の期首残高 Cash and cash equivalents at the beginning of the period	9,953	9,953	9,953	9,953	13,241	13,241	13,241	13,241	14,295	14,295	14,295	14,295	12,722	9,953	13,241	14,295
現金及び現金同等物の期末残高 Cash and cash equivalents at the end of the period	9,776	10,579	8,934	13,241	13,930	13,057	11,820	14,295	10,641	12,399	12,306	12,722	12,579	13,241	14,295	12,722