

# Macbee Planet Integrated Report

**2025 to 2027**

FY04/2025 to FY04/2027

Macbee Planet, Inc.





| Contents

Introduction

Macbee IDENTITY ..... 03

ABOUT Macbee Planet ..... 04

Message from the Top Management ..... 06

Corporate History ..... 09

Value Creation Story

Business Overview ..... 10

Review of the First Year of the Mid-term Business Plan I ..... 11

Review of the First Year of the Mid-term Business Plan II ..... 12

Future Direction I ..... 13

Future Direction II ..... 14

Future Direction III ..... 15

Interview

Kenichiro Nakajima

Representative Director & President of PR Cloud Tech, Inc. ... 16

Risks & Opportunities ..... 18

ESG ..... 20

Data

Financial Data ..... 23

Corporate Data ..... 24

Editorial Policy

"Integrated Report 2025 to 2027" provides information on our financial results and business strategies, as well as initiatives on our mid-term growth strategy and sustainability-oriented management. We hope it will help our stakeholders understand our value creation story. The report was prepared with reference to the "International Integrated Reporting Framework" of the International Integrated Reporting Council (IIRC).

Forward-Looking Statements

"Integrated Report 2025 to 2027" contains not only past and present information but also outlooks and plans of Macbee Planet Group. Actual results may differ from these statements since they are based on information available at the present and are subject to changes in the future business environment and other factors.



## | Macbee IDENTITY

### MISSION

**Be an organization that continues to realize aspiration and goals with partners**

### VISION

**Be a world-leading company through innovative marketing**

Since our founding in August 2015, Macbee Planet has grown under the mission, “Be an organization that continues to realize aspiration and goals with partners,” and the vision, “Be a world-leading company through innovative marketing.” The internet advertising market has grown due to its efficiency and effectiveness through utilizing data compared to other advertising methods.

However, challenges remain in internet advertising (refer to the following pages), and we are developing our business to solve these issues by shifting to a performance-based fee model. Through marketing DX with our proprietary technology, we solve market challenges, contribute not only to corporate growth but also to improve the consumer experience, and create a prosperous future for people.



## | ABOUT Macbee Planet



**We will change all marketing into  
performance-based fee**

### **Our Mission as a Leading Company in Performance-Based Fee Marketing**

The internet advertising market has continued to grow even amidst crises such as the financial crisis, the Great East Japan Earthquake, and the COVID-19 pandemic, and further growth is expected in the future. The growth of the market is mainly driven by the evolution of ad technologies.

The technologies of delivering ads to “individual targets” rather than a “broad segment” has increased advertising efficiency and has been widely supported by advertisers.

On the other hand, a major challenge with internet advertising is that it is mainly based on a pay-per-click model, which means that spending money does not always lead to sales. Furthermore, the emergence of generative AI is forcing a reevaluation of the very nature of advertising. As a leading company in performance-based fee marketing, we will adapt to such changes and contribute to solving the challenges faced by clients.



ABOUT Macbee Planet

Transforming the 3.6 Trillion Yen Internet Advertising Market to Performance-Based Fee Model

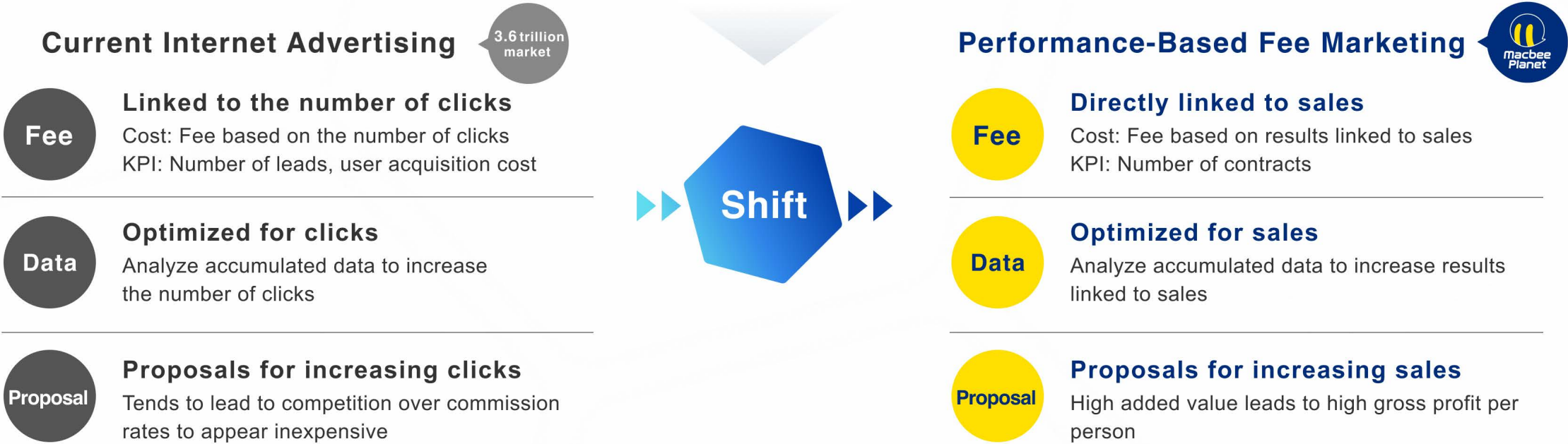
The internet advertising market is estimated to be worth approximately 3.6 trillion yen, but research data shows that currently about 40% of this cost is spent on delivering ads to targets who do not become users. From the consumer’s perspective, being shown unwanted ads is stressful.

Furthermore, there are many user acquisition methods that raise expectations excessively just to earn clicks. These acquisition methods do not lead to sales for advertisers and result in wasted advertising costs. For advertisers, wasted ad spend leads to a decrease in ROI (Return on Investment).

Therefore, we believe that solving this issue will contribute to improving ROE (Return on Equity) of Japanese companies and lead to enhanced corporate sustainability.

Performance-based fee marketing we provide is the solution, because we receive compensation only when a result directly linked to sales is achieved, which enables the optimization of marketing ROI. Our revenue for FY04/2025 is 51.6 billion yen, so we believe there is significant room for growth compared to the internet advertising market of 3.6 trillion yen.

Client needs: “Aim at maximizing return on ad spend (ROAS), specifically sales generated from ads”





## | Message from the Top Management

### As a Leading Company in the Performance-Based Fee Marketing, We will Leverage Industry Shift to Increase Our Corporate Value

#### In the First Year of the MBP, We Focused on “Execution”.

—How was the first year of the mid-term business plan?

**Chiba:** Following the announcement of our new mid-term business plan in September 2024, this first year served as a “preparation” phase, where our focus was on building a solid foundation. To that end, we not only enhanced our business performance but also steadily laid the groundwork for sustainable growth. A key part of this was transforming our client portfolio to increase transactions with more financially sound companies. Still, our targets for FY04/2027—¥70 billion in net sales and ¥7.5 billion in operating profit—remain ambitious. I believe the critical question for the next two years is how quickly and effectively we can improve our profit margins and other key metrics.

Turning to our valuation in the capital markets, I feel our growth potential was not being fully reflected in our Price-to-Earnings (PER) ratio. We need to more proactively communicate our strategy and commitment to shareholder returns to the investment community. In this respect, the first year was crucial as we advanced both our “internal enrichment” and “external communication.”

#### Leading the Tectonic Shift in the Advertising Industry

—What are the “three strategies” outlined in the MBP?

**Chiba:** The first strategy, “Shift to next-gen internet ad model,” aims to transform the very structure of the industry. For the last 25 years, the landscape of major players in advertising industry has been static, with no significant structural changes. However, the emergence of generative AI is fundamentally changing how people use search engines. This is forcing a complete reassessment of investment decisions in SEO and advertising to date.

For instance, we're seeing a decline in the use of Google search as AI provides information directly to users. As a result, the entire premise of “search-based advertising,” which has long been the mainstream model, is starting to crumble.



Macbee Planet, Inc.  
Representative Director  
and President  
**Tomohiro Chiba**



## | Message from the Top Management

We see this shift as a major opportunity and are aiming to build an advertising platform truly optimized for the AI era.

The second, "Integration of PR and acquisition," is an initiative to optimize advertising as a whole by measuring the effectiveness of PR activities and purchasing activities in an integrated manner. In other companies, the Japanese TV program streaming service "TVer" can now track purchasing behavior through awareness advertising. The ability to visualize the "effect of awareness measures" with data, which was previously judged based on feeling and impression, has a significant meaning for the advertising industry. Therefore, we are actively exploring the area as well.

The third, "Disruptive growth through stepping up M&A," is implemented from both sides of scale-up and acquisition of new services. We plan to continue strategic acquisitions in synergistic areas.

### The Future of Performance-Based Fee Model and the Essence of Technology Competition

—What is the future of the market for performance-based fees?

**Chiba:** In my view, 50% will shift to a performance-based fee in the future. The reason is simple: advertisers are becoming more conscious on "cost-effectiveness." Especially at large companies, it is becoming difficult to secure a budget unless it is clearly shown that advertising leads to sales.

The performance-based fee is exactly what meets those needs. I believe that by taking the lead in this area, we can change the industrial structure itself. For example, the wave of performance-based fee is spreading in the human resources and finance industries, and I believe it is only a matter of time before that trend extends to the advertising industry.

—How are the technological strengths secured?

**Chiba:** Latest ad operations are now a constant strategic challenge. We have established a system that allows us to respond to algorithm changes in real-time by closely monitoring daily trends of Google and Apple. Internally, we are also developing automated tools for copywriting and targeting using generative AI, which lead to the fusion of "Creative x Technologies."



### Transition to the Prime Market and Challenge of Meeting Global Standards

—Why did you move to the Prime Market in 2024?

**Chiba:** We went public in March 2020, right at the beginning of the COVID-19 pandemic. Since then, we have transitioned to the Prime Market in four years through M&A and business expansion. I see this not as a goal, but as a new starting line.

Since the transition, building relationships with major business partners has become smoother, and it has significantly boosted our recruiting power. I feel that the trustworthiness that comes with being a "Prime-listed company" has instilled a heightened sense of responsibility and commitment in our actions, both internally and externally. On the other hand, the stock market continues to evaluate us as a growth stock, as our stock price still tracks the Growth Market index. Therefore, it is important to demonstrate how we are growing as a Prime-listed company.

—Why did you adopt IFRS in 2025?

**Chiba:** Adopting IFRS (International Financial Reporting Standards) is not just an accounting choice. We have a vision to "become a world-leading company through innovative marketing." To achieve that, a global mindset and standardized systems are essential. It is true that implementing IFRS takes time and money. However, in the long run, it will become a powerful foundation for partnerships with global companies, M&A, and overseas expansion. I see IFRS adoption as a strategic tool that powers our growth.



## | Message from the Top Management

### Synergy of "Awareness and Acquisition" Created by the M&A of PR Cloud Tech

—What is the purpose and results of the M&A of PR Cloud Tech?

**Chiba:** Macbee Planet has historically excelled in acquisition marketing—that is, guiding consumer actions (such as purchase or application) on a performance-based fee model. On the other hand, awareness marketing was a weak point, and we had not ventured into mass advertising or PR. To fill the gap, we acquired PR Cloud Tech.

By making PR Cloud Tech a subsidiary, we can now create a fully integrated marketing funnel that seamlessly connects awareness-raising through TV and web to acquisition. Several cases are already underway, both internally and for external clients, and PR-driven results are starting to be seen as data. In the future, we plan to expand the business model to other companies and continue to redefine advertising and PR.

—What are the strengths of PR Cloud Tech?

**Chiba:** Kenichiro Nakajima, the President of PR Cloud Tech, has experience in major companies like Recruit and Rakuten, and implements TV commercials and marketing from a business company's perspective. His greatest strength is the ability to provide "strategic PR" by leveraging his network and practical, real-world perspective. By providing personalized service that large agencies can't provide, combined with its unique network, the company delivers unique value to its clients. The ability to design PR strategies that directly drive business growth differentiate the company from other PR companies.



### Commitment to "People" and "Culture" for Growth

—What role will human resources play in future growth?

**Chiba:** Our business relies on the quality of our team just as much as it does on our technologies and strategies. To realize the fusion of awareness and acquisition, we need personnel who can deeply understand an advertiser's business and act as partners for its growth. In recruiting, our reputation as a company "doing interesting things" has gradually grown, attracting more job applicants with higher aspirations. While this is also a positive byproduct of our PR strategies, we place great importance on creating a culture where such individuals feel that "I can realize my ideas at this company."

—What role will mid-career hires and those from subsidiaries?

**Chiba:** If they have the ambition and ability, we may entrust them with important roles such as top managers of subsidiaries. Even as the company grows, I want to maintain the speed and flexibility in decision-making.

We also have many challenging positions available in areas such as advanced technologies, media management, and new business creation. We will continue to create an environment where people think, "If I join this company, I can do something interesting."

### Toward Sustainable Corporate Value Enhancement

—Finally, please give a message to stakeholders.

**Chiba:** We have been evaluated based on "high growth rate," but we are transitioning into a phase where the "quality of growth" becomes the key question. Rather than short-term performance, we must focus on how to deepen the value we provide to our clients and improve the quality of profits. Through these measures, we aim to maximize our corporate value. Making PR Cloud Tech a subsidiary and our active investments in AI and technology are part of them. In the future, we will continue to pursue opportunities in synergistic areas, both domestically and internationally, and contribute to society as a "value-creating" company. In an era of rapid technological change, what we offer is "grounded innovation." I would like our stakeholders to have high expectations for where Macbee Planet will be in three to five years. We are still on this journey, but I firmly believe the results of our efforts will speak for themselves.



History of Macbee Planet

2015

Aug. Established Macbee Planet  
Aug. Released data analysis platform "Honey Comb"

2020

Mar. Listed on TSE Mothers section  
(current Growth section)



2023

Mar. Acquired Net Marketing  
(current All Ads)  
Nov. Macbee Planet became  
holding company (operating  
company became MAVEL)

2025

May. Acquired MOJA



2017

Nov. Released web hospitality tool  
"Robee"



2021

Mar. Established Smash  
Aug. Acquired Alpha

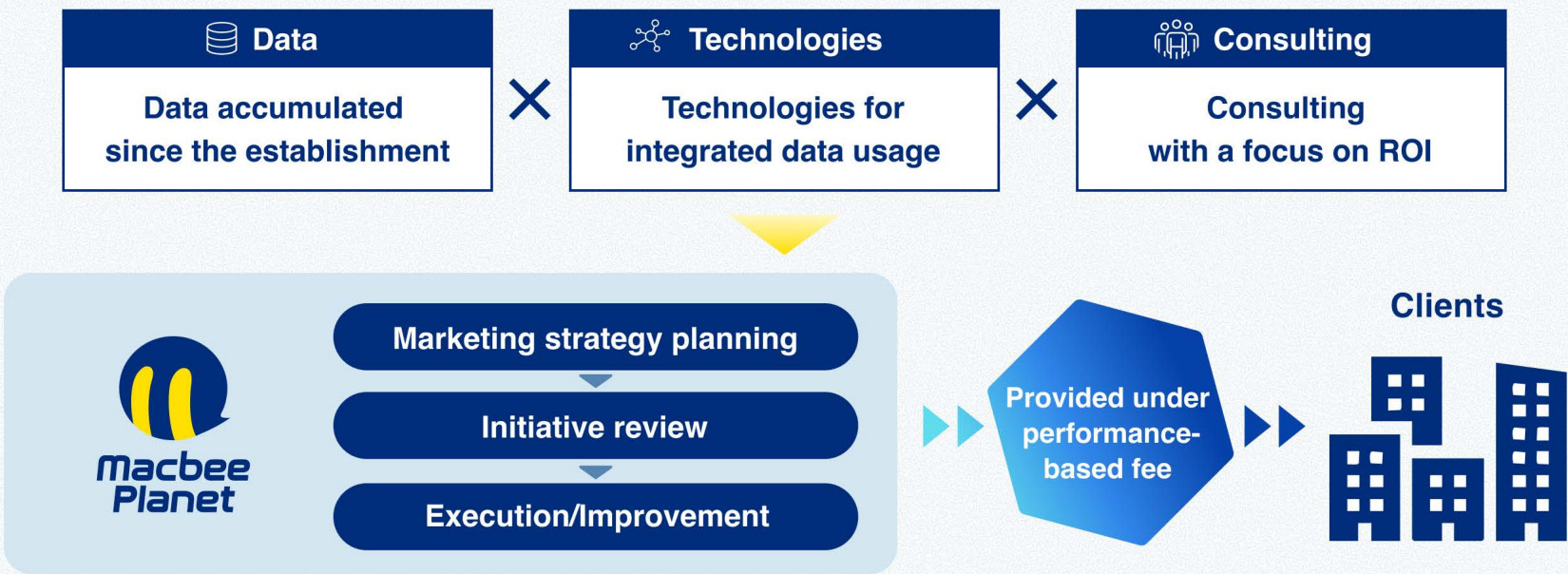
2024

May. Acquired PR Cloud Tech  
Jul. Listed on Prime section of  
Tokyo Stock Exchange



| Value Creation Story: Business Overview

Transforming All Marketing-Related Services into a Performance-Based Fee Model



Under our new tagline, “Change all marketing into performance-based fee,” we are launching initiatives to challenge the status quo of the advertising industry.

Until now, the internet advertising market has been dominated by fixed-fee and commission-based models with upfront costs. In contrast, we focus on “LTV (Lifetime Value),” helping clients maximize their cost-effectiveness while minimizing risk through a performance-based fee model that combines data, technology, and consulting. The performance-based fee internet advertising market is currently estimated to be approx. 300 billion yen, nearly 10% of the total internet advertising market (approx. 3.6 trillion yen). We forecast the total market will grow to 5 trillion yen by 2030, with the performance-based fee segment reaching 850 billion yen (17%), and we believe it will eventually account for 50% of the market.

Under such environment, we are expanding our performance-based fee model beyond the acquisition domain (direct acquisition of users via advertisements) to the PR domain. By designing the reward at each stage of the marketing funnel—awareness, acquisition, and retention—we provide strategic, end-to-end support.

Our collaboration with PR Cloud Tech, acquired in May 2024, has led to transition of awareness measures to performance-based fee model, while also actively investing in PR of Macbee Planet to create new growth opportunities. Through these performance-based fee-oriented ideas and initiatives, our company will establish a unique position in the industry and set a new standard for the internet advertising market.



| Value Creation Story: Review of the First Year of the Mid-term Business Plan |

Promoting Business in Line with the Mid-Term Business Plan while also Promoting New Initiatives

In order to expand our investor base, we moved to the Prime Market in July 2024 and announced a new dividend program and a share buyback program in September 2024. The status of Prime Market has significantly enhanced our company's creditworthiness.

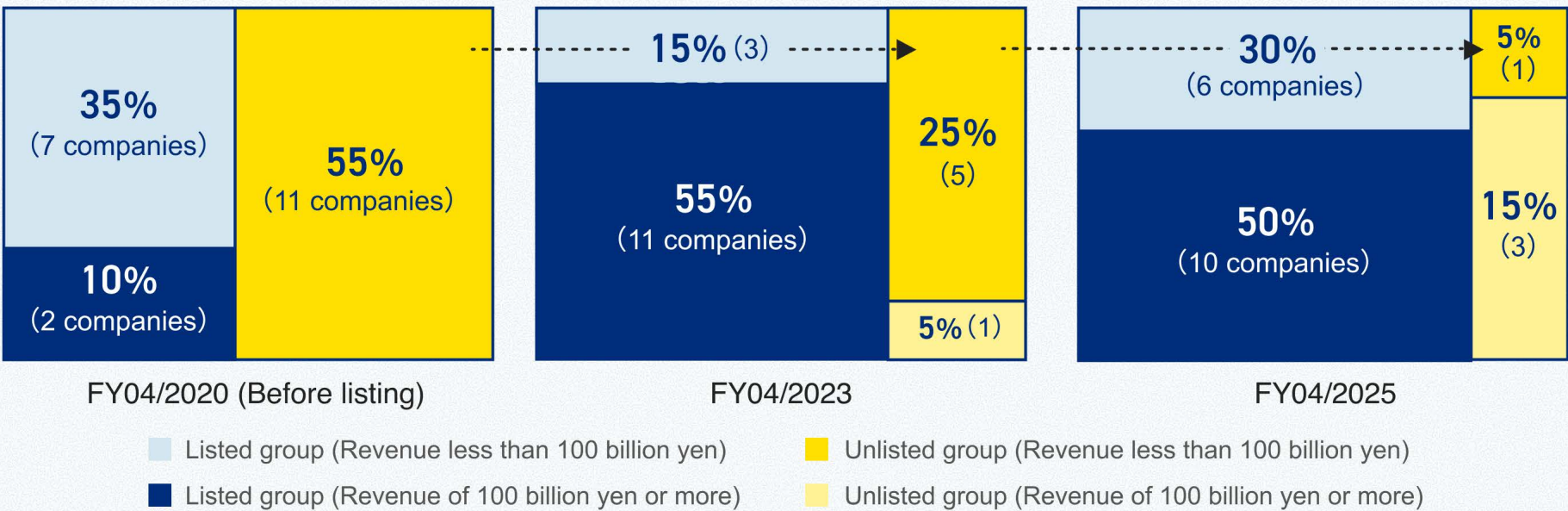
We also refined our client portfolio to focus on business with major or listed companies. Due to the measure, the percentage of unlisted companies with sales of less than 100 billion yen among top 20 clients shrunk from 55% in FY04/2020 to 5% in FY04/2025. Meanwhile, transactions with major or listed companies have been expanding.

When we were listed on the Growth Market, our track record was insufficient to win major corporate clients. Transition to the Prime Market boosted our credibility, and by consistently delivering results, we've successfully expanded our business with larger clients. We will continue to focus on major companies with significant potential for growth.

Furthermore, with the adoption of IFRS in FY04/2026, we expect to attract a broader range of investors as investment judgement becomes easier for global investors. We will also expand sales of our high-margin PR services through PR Cloud Tech to drive greater profitability. By demonstrating the case of our large-scale PR campaigns to clients, we aim to expand our sales.

New media are constantly emerging in the internet advertising industry, including those specializing in niche areas, those enhancing the consumer experience, or those integrating digital and physical experiences. We will explore new media by collaborating with other companies and fully leveraging the resources of the Group. This will allow us to create new consumer touchpoints and drive further profit margin improvement by providing unique values.

Attributes of Top 20 Clients in Sales





| Value Creation Story: Review of the First Year of the Mid-term Business Plan II

Record-High Performance in Both Revenue and Operating Profit

For FY04/2025, the Group's revenue was 51.675 billion yen (up 31% year-on-year), and our operating profit was 5.171 billion yen (up 28% year-on-year), both setting new record highs. The industry that contributed most to the revenue growth was the medical industry, and we believe the steady performance in the medical industry will continue. Revenue in the investment and human talent industries continue to grow steadily as well.

For FY04/2026, we have set our revenue forecast at 61 billion yen (up 18% year-on-year), based on recent client trends. We expect a similar level of revenue from the medical industry, which was the growth driver for FY04/2025, and we also expect revenue in the investment, human talent, and other industries to continue to grow.

Regarding the acquisition of new clients, we will continue our sales activities with a focus on acquiring larger clients or clients with significant growth potential.

In September 2024, we announced our mid-term business plan, and we have set a goal of transforming all marketing-related services into a performance-based fee model by evolving our overwhelming track record centered on the acquisition domain, industry network, and development system, which have been cultivated through "LTV marketing."

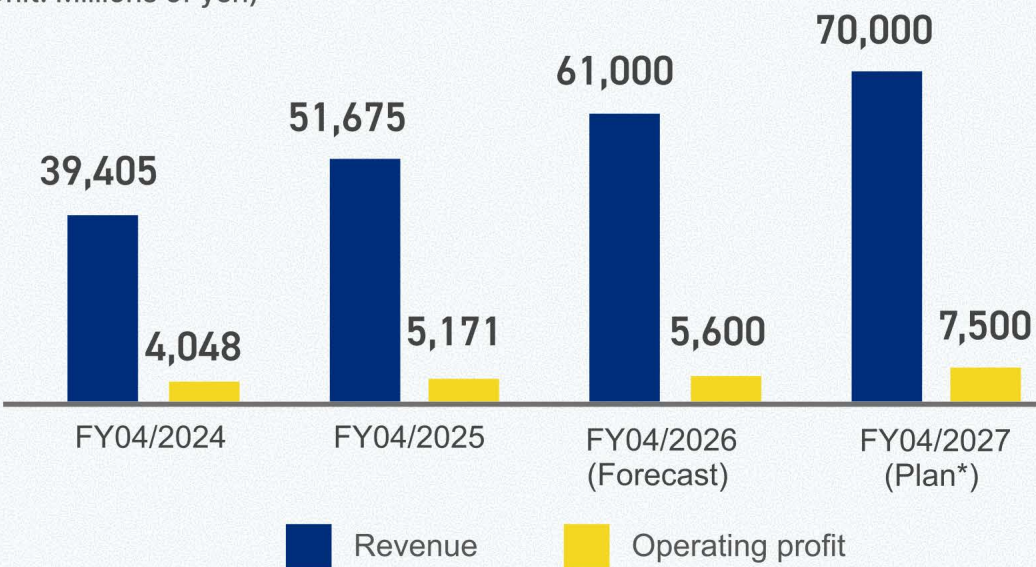
As specific business strategies, we will promote the "Shift to next-gen internet ad model," "Integration of PR and acquisition," and "Disruptive growth through stepping up M&A." Based on these strategies, we have set numerical targets for FY04/2027.

Regarding our progress in the first year toward these goals, we have made more progress than initially planned and have also refined our client portfolio to focus on major companies, so we evaluate it as a smooth start.

On the other hand, we recognize that improvement of our profit margin is a challenge to achieve the numerical targets for FY04/2027, so we will promote initiatives such as the creation of new consumer touchpoints and cross-selling of high-profit-margin services.

Consolidated Financial Results (IFRS)

(Unit: Millions of yen)

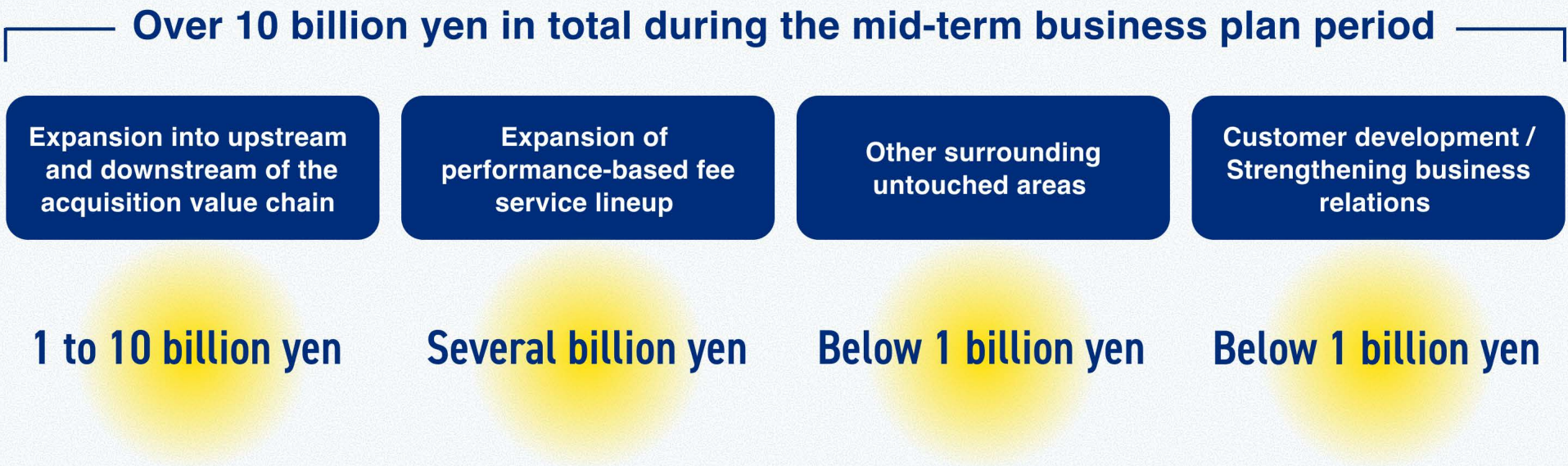


\*J-GAAP, advertising expenses excluded



| Value Creation Story: Future Direction |

M&A is One of the Three Business Strategies in the Mid-Term Business Plan



In the mid-term business plan announced in September 2024, we have set “Stepping up M&A” as one of our business strategies. We will prioritize investment in targets that lead to the evolution and expansion of the performance-based fee model, while actively making growth investments aimed at client development and strengthening business relationships. In terms of investment amount, we plan to invest a total of over 10 billion yen during the mid-term business plan period (3 years).

The highest priority for investment is to promote M&A in existing areas. We aim to expand into upstream and downstream of the acquisition value chain through M&A of companies in fields such as consulting, internet advertising agencies, advertising delivery media, and ad technologies. The target investment size is 1 to over 10 billion yen. In addition, we plan to invest several billion yen in M&A to strengthen our position as a performance-based fee marketing company, and less than 1 billion yen in investment and M&A in surrounding untouched areas.

We also plan to invest less than 1 billion yen annually in client development/strengthening of business relationship.

M&A and alliances enable expansion of new clients, including those in new industries, which realize a client portfolio that is less susceptible to the impact of changes in the situation of specific clients. Furthermore, the Group has set a target of 70 billion yen in net sales and 7.5 billion yen in operating profit in FY04/2027. This represents a 78% increase in net sales and a 110% increase in operating profit compared to the financial results for FY04/2024. Although they are ambitious targets, we believe it can be achieved without M&A. We believe we can achieve even higher goals than those in the mid-term business plan through acquiring high-value-added companies through M&A, combining the technology and consulting of the group companies, and enhancing performance-based fee services.



## | Value Creation Story: Future Direction II

### M&A of PR Cloud Tech Realizes the Integration of Acquisition and PR

In our new mid-term business plan, we have set "Integration of PR and acquisition (conversion/expansion to a performance-based fee model)" as one of our business strategies. The M&A of PR Cloud Tech was the key step in executing the strategy. In May 2024, we acquired PR Cloud Tech as a wholly owned subsidiary. The company's Representative Director and President, Kenichiro Nakajima, had served as the Executive Officer and CMO of Rakuten, and the Executive Officer and CSO of Vector, the Japanese PR company. Under his leadership, the company has established itself as a trusted strategic PR partner for numerous clients across various industries, specializing in PR driven by a marketing-centric approach.

By making PR Cloud Tech a subsidiary, we are now able to integrate the "strategic PR" business of PR Cloud Tech with the performance-based fee "LTV marketing" that we have been providing. As a first step, we will leverage our network to accelerate the growth of a performance-based fee PR service that utilizes media such as news sites, information programs, and various documentaries. Furthermore, we will quantify the direct impact of these PR initiatives on sales and client acquisition. Our near-term goal is to visualize the synergistic effects and contribution of each marketing activity from awareness to acquisition. This will allow us to deliver a fully optimized, full-funnel marketing solution that maximizes our clients' cost-effectiveness.

We are confident that this integration will generate powerful synergies. Our strength, "LTV marketing," which enables the most efficient and effective marketing by mainly approaching the active layer, and "strategic PR," which reaches the latent layer and acquires brand recognition and attitude changes through evaluation and reputation from third parties, will complement each other.



#### PR Cloud Tech, Inc.

Acquired date: May 2024

Business: Performance-based fee strategic PR

Established: July 12, 2021

Representative: Kenichiro Nakajima



| Value Creation Story: Future Direction III

Past M&A are Delivering Steadily Results

Our track record of M&A focuses on companies with high synergy potential, resulting to the dramatic growth of the Group.


In 2021, we acquired Alpha, a developer of the AI marketing platform “3D AD.” The acquisition boosted our gross profit margin by 4.5 points, due to the AI technologies developed by the engineers.

In 2023, we acquired Net Marketing (current All Ads), resulting in expansion of client bases and acquisition of marketing talents. Its sales have doubled in two years since joining the Group.

PR Cloud Tech, which joined the Group in 2024, has contributed to enhancing our brand recognition, leading to high-profile opportunities such as a seminar with a major Japanese business magazine publisher and the publication of a book introducing our unique business model.

In May 2025, we acquired MOJA, an SNS marketing company established in 2019. It has deep expertise in YouTube channels for companies and celebrities. It comprehensively supports clients' utilization of YouTube by providing integrated support from strategizing to planning, shooting, editing, and data analysis of videos. By integrating MOJA's knowledge and experience in SNS marketing, mainly on YouTube, into our group, we are accelerating business development in areas where we were not fully involved. We also plan to convert MOJA's SNS support service from the conventional fixed-fee model to a performance-based fee model.

Moving forward, we will continue to pursue highly effective M&A that enhance our corporate value and drive long-term growth.

	Company name (at the time of acquisition)	Acquired/ strengthened area
2021	<i>α, inc</i>	Engineers AI technologies
2023	 NET MARKETING CO. LTD.	Client bases Marketing talents
2024	PR Cloud Tech	PR function
2025	MOJA	SNS marketing function



## | Interview

### Leverage the Group Synergies to Realize “Integrated Marketing Centered on Strategic PR”

#### Strategic PR with Performance-Based Fee Model

—What are the characteristics of your company?

**Nakajima:** PR Cloud Tech aims to maximize brand value by making services widely recognized in society through “Strategic PR.” While fixed-fee model is the mainstream in the industry, we are exploring performance-based fee. This allows full commitment to clients’ growth while optimizing their costs. By leveraging my experience at Rakuten Group and Vector, we specialize in crafting compelling narratives based on facts. We then amplify their social significance through major media channels like TV and web, ultimately driving consumer action and contributing to enhancement of brand loyalty.

—What was the purpose of joining the Group?

**Nakajima:** To create new value for clients by combining our strengths. Performance-based fee advertising often faces the challenge that CPA (cost per acquisition) deteriorates as the number of acquisition increases. By adding our unique PR method, we can widely deliver evaluations and endorsements from credible third parties. As a result, clients can achieve multiples of the effects at a fraction of advertising costs.

At the same time, we recognized that by leveraging Macbee Planet's deep expertise in the acquisition domain and its resources as a public company, we could elevate our value proposition to an entirely new level.

—Are there any synergistic effect after joining the Group?

**Nakajima:** In addition to significant increase in net sales and profits in just one year, we also acquired new clients. For instance, we utilized Macbee Planet's competitive analysis data to acquire major media placement with our PR, which boosted brand awareness and acquisition efficiency.

PR Cloud Tech, Inc.  
Representative Director  
and President  
**Kenichiro Nakajima**



We also supported the improvement of Macbee Planet's brand and contributed to the enhancement of corporate value through features on TV programs and the development of taxi advertisements.

—What are your vision, management policy, and employees’ reaction?

**Nakajima:** Our core vision of “Making people happy by spreading good products and services to the world” remains unchanged. It resonates deeply with Macbee Planet’s philosophy of “realizing aspiration together.” We have also newly set a goal of “Be a pioneer in integrated marketing centered on strategic PR.” Feedbacks from employees are overwhelmingly positive, with employees expressing a stronger sense of mission and greater confidence in their client proposals. They also appreciate the expanded opportunities for professional growth through new training systems and knowledge sharing across the Group.



## Leading the Group as the Core of Strategic PR

—What is your future role within the Group?

**Nakajima:** PR Cloud Tech will play a central role in "maximizing brand value centered on strategic PR" within Macbee Planet Group. Combination of high ROI and low risk is the unique strength of performance-based fee model. We will provide a consistent marketing solution from awareness to purchase in collaboration with the Group's advertising and data marketing. In addition, we are developing new PR services by leveraging our media network and strengthening our collaboration with major economic media.

—Was there any synergetic effect other than business performance?

**Nakajima:** By overhauling our recruitment PR and building an attractive corporate image, we have accelerated the acquisition of excellent human talents. In addition, we have improved our sales collateral to make it easier for clients to understand the Group's diverse solutions. Internal and external communication has been enhanced, leading to a strengthening of stakeholder trust. Furthermore, the resonance between Macbee Planet's "client-first" culture and our stance on performance-based fee PR has increased employee motivation, which I feel is also leading to an enhancement in the brand power of the entire group.

—What are your outlook for 5 and 10 years from now?

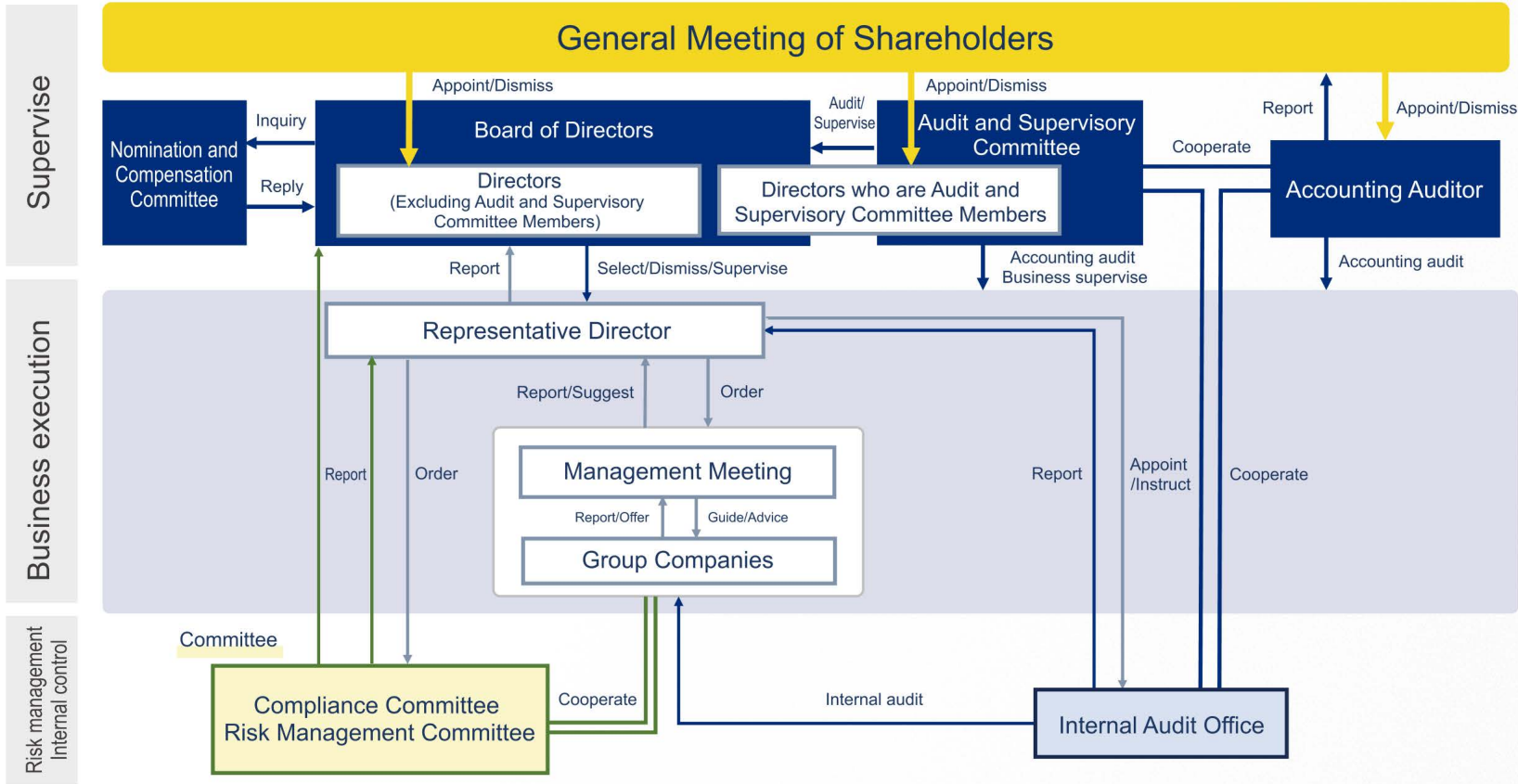
**Nakajima:** We will seamlessly connect the advertising measures undertaken by Macbee Planet with strategic PR, and promote the construction of a business model in which we also receive PR activities as a performance-based fee. It will create a competitive advantage that is difficult for others to replicate. In 10 years, we would like to redefine the industry standard as a company that transcends the boundaries of marketing and PR and contributes to solving social issues.





# Risks & Opportunities I

In the medium-term business plan disclosed in September 2024, we have set numerical targets of 70 billion yen in net sales and 7.5 billion in operating profit for FY04/2027. Achieving these targets requires a dual focus: proactively pursuing business growth opportunities while maintaining appropriate risk management.



We have established “Risk Management Regulations” and are working to strengthen our system for promoting risk management of the company and sharing necessary information.

We have established a Risk Management Committee, which is made up of members centered around directors, and hold a meeting at least once every six months to discuss a wide range of risk management issues, including risk assessment and countermeasures, and to consider specific responses.

Furthermore, we are prepared for unforeseen circumstances. In the event of an emergency such as an earthquake or fire, we have a system in place that makes the representative director the overall risk management supervisor.

In order to prevent and detect risks at an early stage, we also have a system in place that allows us to get advice from external specialists such as lawyers, certified public accountants, tax accountants, and labor and social security attorneys as necessary.



Risks & Opportunities II



Information Security and Personal Information Protection

In order to protect the information of clients handled in our business and our own corporate information from various risks of leakage, we have established “Information System Management and Operation Regulations”. Access rights are managed in accordance with the regulations on job authority.

In addition, in order to comply with the Personal Information Protection Law, we are ensuring the proper handling and strict management of personal information. We are doing our utmost to protect our information assets, while ensuring the effectiveness, efficiency and confidentiality of the information systems.



Basic Philosophy on Corporate Governance

Our basic philosophy on corporate governance focuses on earning the trust of stakeholders, including shareholders, business partners, employees, and service users, while ensuring stable and sustainable growth of corporate value. To achieve this, we have adopted an Audit and Supervisory Committee system and an Executive Officer system. These measures separate decision-making and supervision of management from business execution, enabling swift and efficient management while ensuring soundness and transparency, which we recognize as one of our highest management priorities.



| ESG (Environment, Society, and Governance) |

Social Responsibilities

Social issues have become more serious globally in recent years. Expectations for corporate contribution in realizing a sustainable society, including the achievement of the SDGs, are increasing day by day. Based on our corporate philosophy of "An organization that continues to realize dreams and goals with partners," we will adapt flexibly to changes in the business environment and promote highly transparent and objective ESG management that further links ESG to our business strategies.

In promoting ESG management, we believe that not only solving social issues but also ensuring economic viability as a business activity is extremely important. By positioning ESG activities as activities to enhance our corporate value instead of extension of social contribution activities, we will foster a corporate culture where the entire organization works together toward the same goal.

Initiatives

Paperless

- Use of cloud services for approval and submission of requests for managerial decisions, expense reimbursement, and attendance management
- Digitization of contract conclusion and invoicing
- Elimination of personal storage spaces through the adoption of a free-address office system
- Reduction in volume of paper documents required for meetings through distribution of notebook PCs and installation of monitors in conference rooms and meeting spaces
- Upload of regulations and manuals to the cloud, enabling access from any location

Power saving

- Use of LED lighting in the office to save electricity
- Promote seasonal attire (Cool Biz and Warm Biz) by relaxing the dress code and adjusting office temperatures to save electricity

- Turn off lights in conference rooms and restrooms after use
- Use of the Google Cloud Platform and other environmentally friendly cloud services that utilize renewable energy

Waste

- Separation of waste in accordance with local regulations
- Consistent awareness of waste reduction, thorough adherence to the three Rs (Reduce, Reuse, and Recycle), and proper disposal and reuse of PCs
- Abolition of company-issued mobile phones

Business

- Contribution to the reduction of unnecessary corporate costs through promotion of digital transformation (DX) in marketing
- Provision of products and services using environmentally conscious cloud platforms like AWS, which aims for 100% renewable energy by 2025
- Provision of products and services which do not require the consumption of paper or energy for transportation

Data

		FY04/2025
GHG emissions	SCOPE 1 (kg-CO <sub>2</sub> )	0
	SCOPE 2 (kg-CO <sub>2</sub> )	111,217
	Total of SCOPE 1&2	111,217
CO2 emissions per revenue (t/¥M)		0.0022
Electricity (Kwh)		243,897
Total water consumption (m³)		370
Gasoline (Kℓ)		0

Coefficient data source: <https://policies.env.go.jp/earth/ghg-santeikohyo/calc.html>  
The data covers Shibuya and Aoyama offices (water usage only includes Shibuya office)  
Scope 2 is the amount of carbon dioxide emissions from electricity use in the office



| ESG (Environment, Society, and Governance) II

TCFD-Aligned Disclosure

We recognize climate change as a key issue that could have a material financial impact on our business. In line with the TCFD's recommendations, we have identified relevant climate-related risks and opportunities and are developing countermeasures to address them.

Climate change risks

Risks	Contents	Countermeasures
Policy and law	Costs to address new laws and regulations	Regular measurement of GHG emissions for prompt response
Market	Rise in server usage fees due to increasing electricity cost	Conversion to energy-saving equipment
Reputation	Decline in credibility due to delays in countermeasures for climate change	Information disclosure in line with TCFD
Physical Risk (Acute)	Damages to our business partners and clients due to disasters	Become less dependent to certain clients by diversifying business partners and clients

Climate change opportunities

Opportunities	Contents	Countermeasures
Resource Efficiency	Acceleration of the shift from paper ads to internet ads	Continued provision of internet media advertising
Market	Acceleration of the shift from paper ads to internet ads	Client development through direct approaches to new markets

Governance and Management System

The Board of Directors of the Company will oversee compliance with the policies and the initiatives thereof.

Respect for Human Rights in Business Activities

When executing business activities, we refrain from human rights violations while also striving to prevent inadvertent facilitation of human rights violations through our business partners.

Diversity

We are committed to creating an environment where diverse talents can thrive, regardless of gender, age, sexual orientation, gender identity and expression, nationality, religion, or other attributes. In recruitment, we do not discriminate based on gender, nationality, or disabilities. Women comprise 40.1% of all employees, and 23.5% of managerial positions are held by women as of the end of April 2025. We actively support employees from diverse backgrounds in building their careers over the medium to long term, fostering mutual understanding and respect among all team members.

Creating Comfortable Workplaces

Based on our corporate philosophy, "An organization that continues to realize aspiration and goals with partners," we strive to build an organization driven by an altruistic spirit and to create an environment where employees can develop themselves and experience excitement and fulfillment in both their personal and professional lives. To achieve this, we are enhancing our working environments, workstyles, and systems to prioritize employee wellness.



## | ESG (Environment, Society, and Governance) III

### Basic Approach

- **Forced Labor**

We do not tolerate forced labor and prohibits all forms of modern slavery, including debt bondage and human trafficking.

- **Child Labor**

We forbid the use of child labor and observe minimum ages for employment as stipulated by law. We do not allow anyone under the age of 18 to perform labor for us.

- **Discrimination**

We prohibit all forms of discrimination based on personal characteristics such as race, gender, age, sexual orientation, gender identity and expression, nationality, and religion. We respect the individuality and diversity of each member within the Group and promote the creation of an environment where diverse talents can maximize their potential.

- **Harassment and Inhumane Treatment**

We forbid all forms of physical or mental harassment, including sexual harassment and power harassment. Furthermore, we prohibit harassment and discriminatory language or behavior that could cause harm to the working environments.

- **Working Hours and Wages**

In accordance with laws and regulations, we will maintain workplace environments where all employees can keep working under healthy and safe working conditions.

- **Engagement with Stakeholders**

We believe it is important to understand human rights issues from the perspectives of all stakeholders affected. We value dialogue with employees and strive to appropriately address human rights issues related to our business activities.

- **Whistleblowing System and Remediation**

We have established whistleblowing system to promptly identify and address human rights issues related to our business activities. If it becomes evident that certain actions cause human rights violations, we will take corrective measures through appropriate procedures.

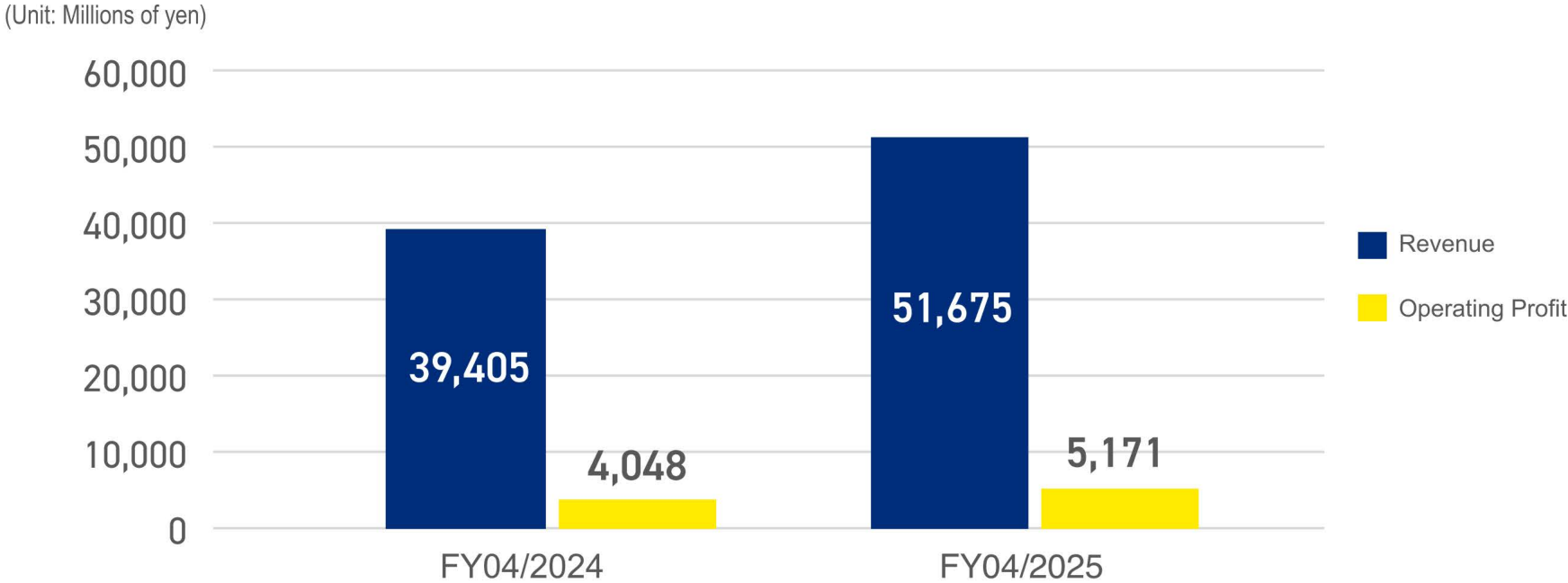
- **Education and Training**

We will provide necessary education and training to ensure that all employees understand the policies and perform their duties in accordance with the policies.

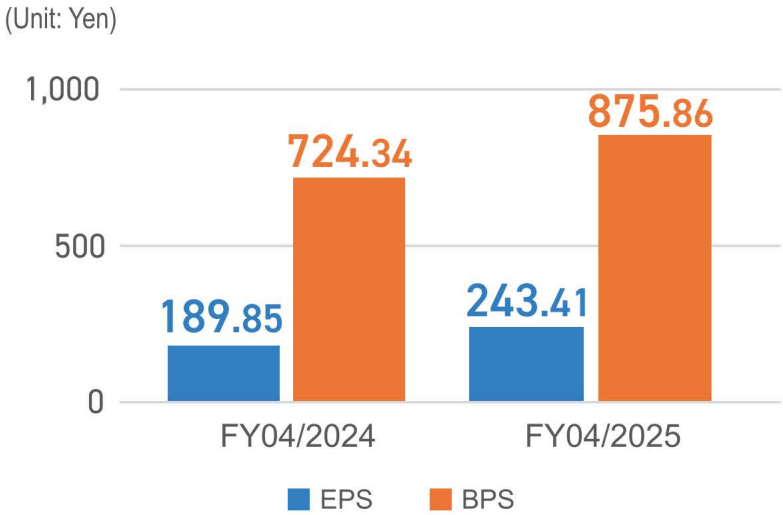


| Data: Financial Data

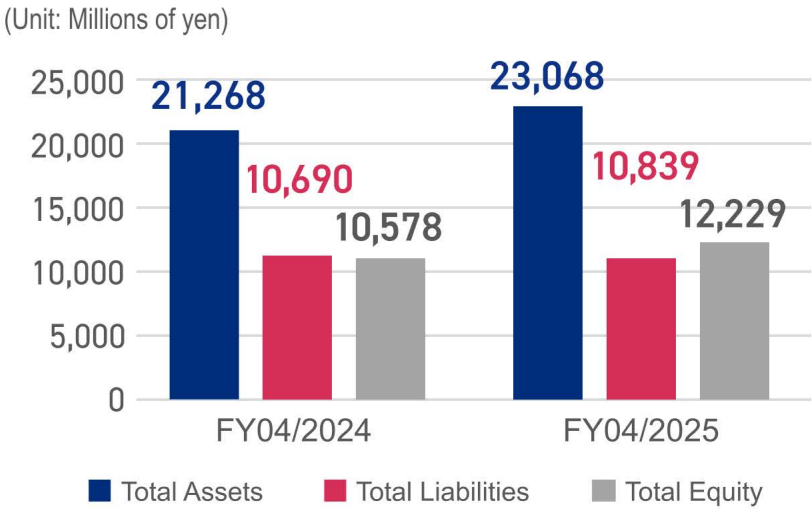
Revenue and Operating Profit



EPS • BPS



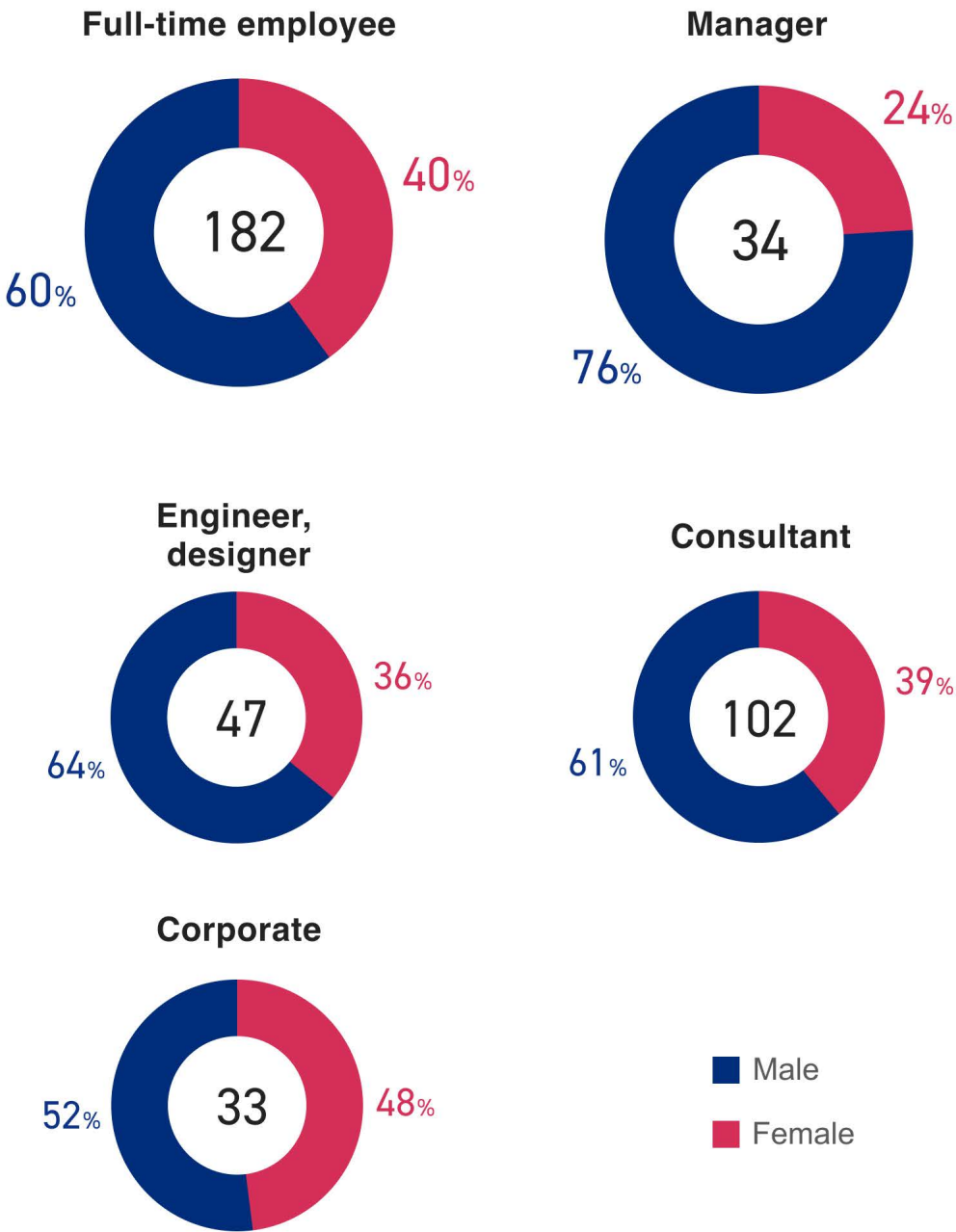
Total Assets, Liabilities, Equity



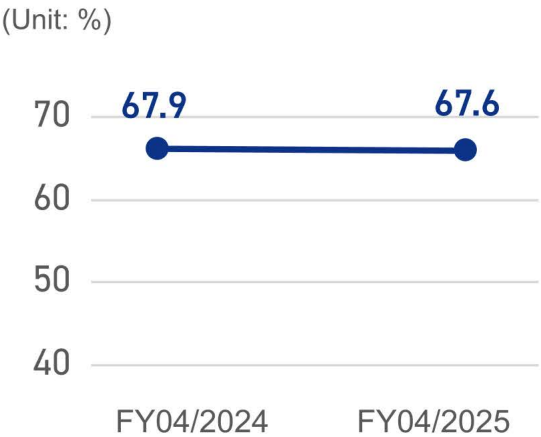


| Data: Corporate Data

Gender Ratio



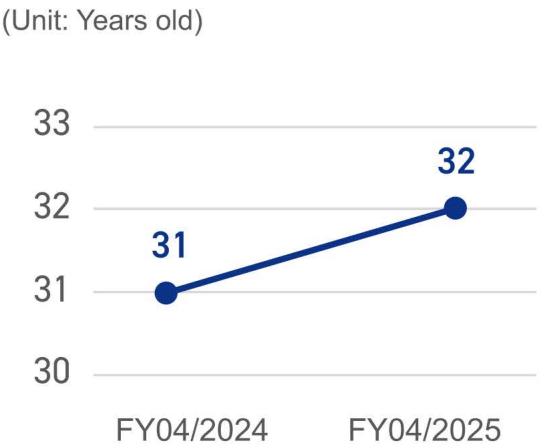
Paid leave Acquisition Rate



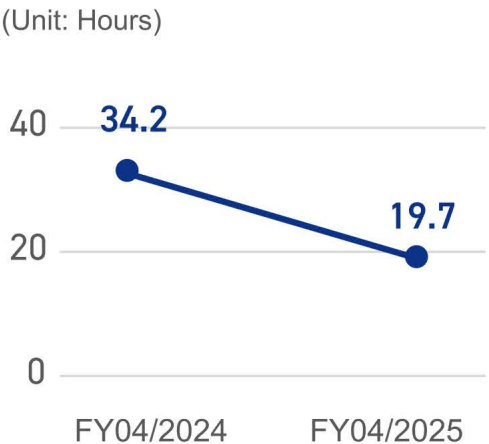
Average Length of Employment



Average Age of Employees



Average Overtime Hours







# Macbee Planet Integrated Report 2025 to 2027

## Macbee Planet, Inc.

Office : IVY East Building (General Reception: 5F), 3-11-11 Shibuya, Shibuya-ku, Tokyo  
TEL : +81-3-3406-8858

Date of Issue : September 25, 2025  
© 2025 Macbee Planet, Inc.

### Note

This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.