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## Summary of Consolidated Financial Results for Q1 FY04/2025 [J-GAAP]

September 12, 2024

Company Name: Macbee Planet, Inc. (“the Company”) Listing: Tokyo Stock Exchange Prime Market  
Securities Code: 7095 URL: <https://macbee-planet.com/ir/en/index.html>  
Representative (Title) President and Executive Officer (Name) Tomohiro Chiba  
Scheduled Date of Dividend Payment Commencement: None  
Preparation of Supplementary Materials on Financial Results: Yes  
Financial Results Briefing: Yes (Financial results presentation video planned) \*Japanese only

(Amounts are rounded down to the nearest million yen)

### 1. Consolidated Financial Results for Q1 FY04/2025 (May 1, 2024 to July 31, 2024)

(1) Consolidated operating results (cumulative) (Percentages represent changes from the same period of the previous year.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of the parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Q1 FY04/2025	11,560	26.1	1,146	14.8	1,136	15.2	533	(23.7)
Q1 FY04/2024	9,169	102.8	999	122.3	986	119.9	698	137.9

(Note) Comprehensive income Q1 FY04/2025 645 million yen (7.8%) Q1 FY04/2024 699 million yen, 160.8%

	Profit per share	Diluted profit per share
	Yen	Yen
Q1 FY04/2025	36.79	-
Q1 FY04/2024	48.98	47.54

(Note 1) On June 1, 2024, a 4-for-1 stock split of common shares was conducted. “Profit per share” and “Diluted profit per share” have been calculated based on the assumption that the stock split had taken place at the beginning of the previous fiscal year.

(Note 2) Diluted profit per share for Q1 FY04/ 2025 is not presented because there are no dilutive shares.

(Note 3) In Q3 FY04/ 2024, the Company finalized the provisional accounting treatment for the business combination, and each figure for Q1 FY04/2024 reflects the details of the finalization of the provisional accounting treatment.

### (2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
Q1 FY04/2025	20,177	10,676	52.5
FY04/2024	20,228	10,031	49.2

(Ref.) Net worth Q1 FY04/2025 10,603 million yen FY04/2024 9,956 million yen

### 2. Cash Dividends

	Annual dividends per share				
	End of Q1	End of Q2	End of Q3	End of Q4	Total
	Yen	Yen	Yen	Yen	Yen
FY04/2024	-	56.00	-	0.00	56.00
FY04/2025	-				
FY04/2025 (Forecast)		18.00	-	18.00	36.00

(Note 1) Revision to dividends forecast from the most recently announced dividends forecast : Yes

(Note 2) On June 1, 2024, a 4-for-1 stock split for common shares was conducted. Dividends for FY04/2024 represents the actual amount before the stock split. Dividend forecast for FY04/2025 (forecast) represents the amount after the stock split.

### 3. Forecast of Consolidated Financial Results for FY04/ 2025 (May 1, 2024 to April 30, 2025)

(Percentages represent changes from the previous year.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full term	48,000	21.8	4,500	22.6	4,470	21.9	2,720	19.1	187.57
			~5,000	~36.2	~4,970	-35.5	~3,070	~34.5	~211.70

(Note) (2) Revisions to the most recently announced earnings forecasts :None

## Notes

(1) Significant changes in the scope of consolidation during the period : None

New company: None

Excluded company: None

(2) Adoption of accounting methods specific to the preparation of consolidated financial statements : Yes

(3) Changes in accounting policies, changes in accounting estimates, and restatements

(1) Changes in accounting policies due to revisions of accounting standards, etc. : Yes

(2) Changes in accounting policies other than (1) above : None

(3) Changes in accounting estimates : None

(4) Restatement : None

(4) Number of shares issued (common shares)

Number of shares outstanding at end of the period (including treasury shares)	Q1 FY04/2025	14,654,272 shares	FY04/2024	14,654,272 shares
Number of treasury shares at end of the period	Q1 FY04/2025	153,088 shares	FY04/2024	153,088 shares
Average number of shares during the period	Q1 FY04/2025	14,501,184 shares	Q1 FY04/2024	14,267,960 shares

(Note) On June 1, 2024, a 4-for-1 stock split of common shares was conducted. "Number of shares issued at the end of the period," "Number of treasury shares at the end of the period," and "Average number of shares during the period" are calculated based on the assumption that the stock split was conducted at the beginning of the previous fiscal year.

\* Review of the consolidated financial statements by a certified : None  
public accountant or auditing firm

\* Explanation of appropriate use of earnings forecasts and other special notes

(Cautionary statement regarding forward-looking statements)

The forward-looking statements in this document are based on information currently available to the Company and certain assumptions that are judged to be reasonable. Due to uncertainties inherent in the judgments and assumptions, as well as changes in business operations and internal and external conditions, actual results may differ materially from those forecasted. The Company does not guarantee the certainty of any forward-looking statements.

(How to obtain supplementary material on financial results)

Supplementary material for financial results is disclosed on the TD-net on the same day. The supplementary material is also posted on the Company's website on the same day.

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## 1. Qualitative information on the financial results

### (1) Explanation of operating results

During the first quarter of the current fiscal year, the Japanese economy showed signs of gradual recovery as normalization of economic activities progressed. However, the outlook remains uncertain due to concerns about a decline in consumer confidence, triggered by the ongoing depreciation of the Japanese Yen and rising prices of raw materials stemming from the prolonged situation in Ukraine.

In the Internet advertising market, where Macbee Planet Group (“the Group”)’s main business operates, a wave of DX (digital transformation) is sweeping across the globe, and the full-fledged digital age is about to arrive. The Internet advertising market increased by 7.8% year-on-year, reaching 3,333 billion yen (\*) by 2023. Globally, digital media expenses tend to account for about half of all advertising expenses due to its cost efficiency compared to offline media. This trend is also becoming evident in Japan, providing a favorable environment for the Group.

\* From "Advertising Expenditures in Japan in 2023" by Dentsu Inc.

In this environment, the Group promoted LTV marketing, an advanced form of the Internet advertising, and focused on the development of proprietary technologies to expand its business.

As for operating results for the first quarter of the current fiscal year, net sales were 11,560 million yen (up 26.1% year-on-year), operating profit was 1,146 million yen (up 14.8% year-on-year), ordinary profit was 1,136 million yen (up 15.2% year-on-year), and profit attributable to owners of parent was 533 million yen (down 23.7% year-on-year).

Operating results by reportable segment are as follows:

(LTV Marketing)

As a result of continued expansion of existing business, steady acquisition for new clients, and successful measures to utilize proprietary data acquisition technology, net sales were 11,386 million yen (up 24.7% year-on-year) and segment profit was 1,733 million yen (up 15.4% year-on-year).

### (2) Explanation of Financial Condition

(Assets)

Total assets at the end of the first quarter of the current fiscal year amounted to 20,177 million yen (down 50 million yen from the end of the previous fiscal year). The main factors were a 568 million yen increase in accounts receivable and a 1,969 million yen increase in other current assets, while cash and deposits decreased by 2,940 million yen.

(Liabilities)

Total liabilities at the end of the first quarter of the current fiscal year amounted to 9,501 million yen (down 695 million yen from the end of the previous fiscal year). This was mainly due to a decrease of 1,147 million yen in income taxes payable, while accounts payable increased by 546 million yen.

(Net assets)

Net assets at the end of the first quarter of the current fiscal year amounted to 10,676 million yen (up 645 million yen from the end of the previous fiscal year). This was mainly due to the posting of 533 million yen in profit attributable to owners of parent.

### (3) Explanation of consolidated earnings forecast and other forward-looking information

The forecast for FY04/2025 remains unchanged from the full-year forecast announced in the "Full-Year FY4/24 Financial Results Presentation Material" on June 13, 2024.

The forecast was based on information available as of the date of publication of the document and on certain assumptions that were judged to be reasonable.

Consolidated financial statements and notes

(1) Consolidated balance sheet

(Millions of yen)

	Previous fiscal year (April 30, 2024)	Current fiscal year (July 31, 2024)
<b>Assets</b>		
Current assets		
Cash and deposits	11,327	8,387
Accounts receivable	4,185	4,754
Other	344	2,313
Allowance for doubtful accounts	(33)	(37)
<b>Total current assets</b>	<b>15,823</b>	<b>15,416</b>
Non-current assets		
Property, plant and equipment		
Facilities attached to buildings, net	62	59
Tools, furniture and fixtures, net	19	19
<b>Total non-current assets</b>	<b>82</b>	<b>78</b>
Intangible assets		
Software	29	24
Goodwill	2,203	2,746
Customer-related intangible assets	520	503
<b>Total intangible assets</b>	<b>2,753</b>	<b>3,274</b>
Investments and other assets		
Investment securities	954	907
Long-term loans receivable	747	747
Other	614	510
Allowance for doubtful accounts	(747)	(757)
<b>Total investments and other assets</b>	<b>1,569</b>	<b>1,407</b>
<b>Total intangible assets</b>	<b>4,404</b>	<b>4,760</b>
<b>Total Assets</b>	<b>20,228</b>	<b>20,177</b>

(Millions of yen)

	Previous fiscal year (April 30, 2024)	Current fiscal year (July 31, 2024)
<b>Liabilities</b>		
Current liabilities		
Accounts payable	4,487	5,033
Short-term borrowings	1,088	1,035
Current portion of long-term borrowings	427	427
Income taxes payable	1,629	482
Provision for bonuses	11	68
Other	908	1,047
Total current liabilities	8,553	8,094
Non-current liabilities		
Long-term borrowings	1,513	1,406
Other	130	-
Total non-current liabilities	1,644	1,406
Total liabilities	10,197	9,501
<b>Net assets</b>		
Shareholders' equity		
Share capital	2,635	2,635
Capital surplus	2,629	2,629
Retained earnings	5,507	6,040
Treasury shares	(693)	(693)
Total shareholders' equity	10,079	10,612
Accumulated other comprehensive income		
Net unrealized gains (losses) on available-for-sale securities	(122)	(9)
Total accumulated other comprehensive income	(122)	(9)
Non-controlling interests	74	73
Total net assets	10,031	10,676
Total liabilities and net assets	20,228	20,177

## (2) Consolidated statement of income and comprehensive income

## Consolidated statement of income

(Millions of yen)

	3 months ended July 31, 2023 (May 1, 2023 to July 31, 2023)	3 months ended July 31, 2024 (May 1, 2024 to July 31, 2024)
Net sales	9,169	11,560
Cost of sales	7,219	9,311
Gross profit	1,950	2,248
Selling, general and administrative expenses	951	1,101
Operating profit	999	1,146
Non-operating income		
Other	0	1
Total non-operating income	0	1
Non-operating expenses		
Interest expenses	7	6
Loss on valuation of investment securities	-	3
Share issuance costs	5	-
Other	0	1
Total non-operating expenses	13	12
Ordinary profit	986	1,136
Extraordinary losses		
Loss on valuation of investment securities	-	205
Total extraordinary losses	-	205
Profit before income taxes	986	930
Income taxes	286	398
Profit	699	532
Profit (loss) attributable to non-controlling interests	0	(1)
Profit attributable to owners of parent	698	533

Consolidated statement of comprehensive income

(Millions of yen)

	3 months ended July 31, 2023 (May 1, 2023 to July 31, 2023)	3 months ended July 31, 2024 (May 1, 2024 to July 31, 2024)
Profit	699	532
Other comprehensive income		
Net unrealized gains (losses) on available-for-sale securities	-	112
Total other comprehensive income	-	112
Comprehensive income	699	645
(Breakdown)		
Comprehensive income attributable to owners of parent	698	646
Comprehensive income attributable to non-controlling interests	0	(1)



### (3) Notes to consolidated financial statements

(Going-concern assumptions)

Not applicable.

(Significant changes in shareholders' equity)

Not applicable.

(Adoption of accounting methods specific to the preparation of consolidated financial statements)

Tax expenses are calculated by multiplying profit before income taxes by the estimated effective tax rate, which is reasonably estimated by applying tax effect accounting to profit before income taxes for the first quarter of the current fiscal year.

(Changes in accounting policies)

(Application of "Accounting Standard for Current Income Taxes")

The Company has applied the "Accounting Standard for Current Income Taxes" (Accounting Standards Board of Japan (ASBJ) Statement No. 27, October 28, 2022; the "Revised Accounting Standard of 2022") and other relevant ASBJ regulations from the beginning of the first quarter of the fiscal year ending April 30, 2025.

Revisions to categories for recording current income taxes (taxation on other comprehensive income) conform to the transitional treatment in the proviso of paragraph 20-3 of the Revised Accounting Standard of 2022 and to the transitional treatment in the proviso of paragraph 65-2(2) of the "Guidance on Accounting Standard for Tax Effect Accounting" (ASBJ Guidance No. 28, October 28, 2022; the "Revised Guidance of 2022"). This has no impact on the quarterly consolidated financial statements.

In addition, regarding the revisions related to revised treatment in the consolidated financial statements of the deferral for tax purposes of gains or losses arising from the sale of shares of subsidiaries, etc. between consolidated companies, the Company has applied the Revised Guidance of 2022 from the beginning of the first quarter of the fiscal year ending April 30, 2025. This change in accounting policy has been applied retrospectively, and the new accounting policy is reflected in the quarterly consolidated financial statements for the same period of the previous fiscal year and in the consolidated financial statements for the previous fiscal year. There is no impact from such application on the quarterly consolidated financial statements for the same period of the previous fiscal year and on the consolidated financial statements for the previous fiscal year.

(Additional information)

(Application of the Japanese Group Relief System)

Effective from the first quarter of the current fiscal year, the Company and some of its consolidated subsidiaries have transitioned from a stand-alone tax system to the Japanese Group Relief System.

In addition, in accordance with the "Practical Solution on the Accounting and Disclosure Under the Group Tax Sharing System" (PITF No. 42, August 12, 2021), the Company accounts for income taxes and local income taxes or tax effect accounting related to these taxes and disclosures.

(Segment information)

【Segment information】

3 months ended July 31, 2023 (May 1, 2023 to July 31, 2023)

Breakdown of net sales and profit (loss) by reportable segment

(Millions of yen)

	Reportable segment	Other (Note 1)	Adjustment (Note 2)	Total (Note 3)
	LTV Marketing			
Net sales				
Performance-based fee	8,763	10	-	8,773
Fixed fee	369	26	-	396
Revenue from contracts with customers	9,133	36	-	9,169
Net sales to external clients	9,133	36	-	9,169
Total	9,133	36	-	9,169
Segment profit	1,502	9	(512)	999

(Notes) 1. "Other" is a business segment that is not included in the reportable segments and includes DX Solution, etc.

2. Adjustments to segment profit are corporate expenses that are not allocated to reportable segments and are primarily general and administrative expenses that are not attributable to reportable segments.

3. Segment profit is adjusted with operating profit in the consolidated statement of income.

3 months ended July 31, 2024 (May 1, 2024 to July 31, 2024)

Breakdown of net sales and profit (loss) by reportable segments

(Millions of yen)

	Reportable segment	Other (Note 1)	Adjustment (Note 2)	Total (Note 3)
	LTV Marketing			
Net sales				
Performance-based fee	11,018	93	-	11,111
Fixed fee	367	80	-	448
Revenue from contracts with customers	11,386	173	-	11,560
Net sales to external customers	11,386	173	-	11,560
Total	11,386	173	-	11,560
Segment profit	1,733	14	(601)	1,146

(Notes) 1. "Other" is a business segment that is not included in the reportable segment and includes Strategic PR, etc.

2. Adjustments to segment profit are corporate expenses that are not allocated to reportable segments and are primarily general and administrative expenses that are not attributable to reportable segments.
3. Segment profit is adjusted with operating profit in the consolidated statement of income.

(Statements of cash flows)

Quarterly consolidated statements of cash flows for the first quarter of the current fiscal year have not been prepared. Depreciation (including amortization of intangible assets excluding goodwill and customer-related intangible assets) and amortization of goodwill and customer-related intangible assets for the first quarter of the current fiscal year are as follows:

	3 months ended July 31, 2023 (May 1, 2023 to July 31, 2023)	3 months ended July 31, 2024 (May 1, 2024 to July 31, 2024)
Depreciation	10 million yen	8 million yen
Amortization of goodwill	94 million yen	114 million yen
Amortization of customer-related intangible assets	16 million yen	16 million yen

(Significant subsequent events)

(Purchase of treasury shares)

At the Board of Directors' meeting held on September 12, 2024, the Company resolved matters related to purchase of the treasury shares, pursuant to the provisions of Article 156 of the Companies Act as applied by replacing the relevant terms pursuant to the provisions of Article 165, Paragraph 3 of the same act.

1. Reason for the purchase of treasury shares

To improve capital efficiency and further increase shareholder return.

2. Details of the purchase

(1) Type of shares to be purchased: Common shares of the Company

(2) Total number of shares to be purchased: 650,000 shares (maximum)

(3) Total amount of shares to be purchased: 1,650,000 thousand yen (maximum)

(4) Acquisition period: October 1, 2024 to December 12, 2024

(5) Acquisition method: Market purchase on the Tokyo Stock Exchange

(i) Market purchase through auction market on TSE based on a discretionary trading agreement

(ii) Market purchase through Off-Auction Own Share Repurchase Trading System (ToSTNeT-3)